

The image is a collage of five diamond-shaped photographs. The top-left diamond is red and contains the text 'SAUSD' in large white letters and 'The Future Begins Here' in smaller white letters below it. The top-right diamond shows two young children in green shirts giving thumbs up. The center diamond shows a student in a blue marching band uniform playing a saxophone. The bottom-left diamond shows a student with long dark hair working on a small object with a screwdriver. The bottom-right diamond shows a student holding a pink piggy bank. The background of the collage features a stylized city skyline.

SAUSD

The Future Begins Here

SANTA ANA UNIFIED SCHOOL DISTRICT
FIRST INTERIM REPORT
2024-2025



Our Success, Our Passion

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.

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Title:
Together is Better, Ask for Help

Medium:
Painting

Student:
Kawthar

Teacher:
Nena Kellar

School:
Century

Grade:
12

INTRODUCTION AND OVERVIEW

2024-25 FIRST INTERIM



OCTOBER 2024

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

First Interim Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's First Interim Report.

The key assumptions, explaining the variances between First Interim and July 1 Budget, included in the First Interim are as follows:

Revenue Adjustments:

- Decrease in LCFF funding of -\$8.31 million:
 - Decrease in projected funded ADA by -13.03: -\$0.14 million
 - Decrease in projected Unduplicated Pupil Percentage (UPP) from 86.69% to 84.40%: -\$8.24 million
 - Increase in Transitional Kindergarten ADA from 887.67 to 910.49: \$0.07 million

The District uses the average of three prior years' average daily attendance (ADA) to calculate the budget year's LCFF funding.

- Increase of \$1.4 million in Federal Revenue due to the carryover for Title III English Learner program.
- Increase of \$0.2 million in Other State Revenue includes \$1.2 million in Special Education due to AB602 revenue projection. Decrease of -\$0.3 million due to Revenue Projection for Reach Academy (2023-24 enrollment 33 x LCFF Equity Multiplier Rate \$1,052.6104853934). Decrease of -\$0.7 million for Home to School Transportation.
- Decrease of -\$1.7 million in Other Local Revenue includes reductions of -\$0.5 million in CalSHAPE Ventilation project, a -\$1 million in projected Interest Income for 8 months plus ERAF, a -\$0.2 million for adjustment for program needs.
- Increase in General Fund contributions of \$7.4 million mostly for Special Education programs.

Expense Adjustments:

- Increase of \$13.4 million in certificated staffing allocation consists of \$2.3 million attributed to ELOP increasing extra duty budget, a \$1.9 million attributed to filled vacant positions for 6 FTE Bilateral Teachers, a \$9.2 million due to regular salary adjustments including the approved 3% SAEA one-time, ongoing, and retro approved in October.

Certificated Positions-Conversion			
From	30.75	To	30.75
Asst Dir Support Svcs	1.00	Dir of Support Services-12	1.00
CLAS Teacher	28.75	Cert Learning&Achievement Spec-12	28.75
Interim Principal	1.00	Principal Elem-12	1.00

Expense Adjustments (continued):

Certificated New Positions FTE:	31.06	Certificated Frozen Positions FTE	43.05
Adaptive PE Teacher	1.00	Behavior Analyst	6.00
Coordinator	0.48	Cert Learning&Achievement Spec-12	3.25
Counselor Coach College&Career Readiness	1.00	Counselor College & Career Readiness	5.00
ERMHS Spec	1.00	Itinerant Support Teacher	17.00
Exec Dir K-12 Teaching&Learning	1.00	Mild/Mod (RSP) Teacher	0.80
Instructional Coach	2.00	Mild/Mod (SDC) Teacher	2.00
Mod/Severe (Autism) Teacher	3.00	Mod/Severe (AT) Teacher	1.00
Mod/Severe (MF) Teacher	1.00	Mod/Severe (ED) Teacher	1.00
Outreach Consultant	2.00	Mod/Severe (Medically Fragile) Teacher	1.00
Program Spec	1.00	Mod/Severe (SH) Teacher	1.00
Sch-Based Mental Health Spec II	1.00	Teacher Elem	5.00
School Counselor (TK-12)	6.00		
Teacher 6-8	6.40		
Teacher 9-12	3.30		
Teacher ROP	0.88		

- Increase of \$3.3 million in classified staffing allocation consist of \$0.3 million due to student employee wages, a \$0.5 million due to projected substitutes needed for District Custodians and DSO, a \$0.1 million for over time to cover for school police vacancies, a \$0.4 million increase to adjust the salary of the sworn officers. Increase of \$0.3 million for clerical substitutes, a \$0.1 million attributed to reclassifying a Budget Clerk to Accounting Technician, a \$2.3 million increase is due to SPED Instructional Assistant salaries. Decrease of -\$0.7 million due to a reduction in substitutes for classified staff.

Classified New Positions FTE	62.94	Classified New Positions FTE	26.54
Admin Secretary-12	1.00	Mgr of Tech & Operation Support-12	1.00
After Sch Inst Prov-9/5	21.63	Parent Ed Specialist	0.48
Autism Paraprofessional-9/5	15.06	Pre-K Inst Provider-9/5	0.75
Behavior Support Provider-10	0.75	Prepress Opr-12	1.00
Chief Communications and Community Relations Officer-12	1.00	Printing Technician I-12	1.00
Coord of Energy & Sustainability-12	1.00	Programmer Analyst-12	1.00
Coord of Information Technology-12	1.00	Public Safety Dispatcher-12	2.00
Dept Spec-12	4.00	Sch Police Supvr/Sgt-12	1.00
Dir of Payroll-12	1.00	Site Supervisor-ELOP-12	7.00
Dist Safety Officer-12	1.00	Sr Buyer-12	1.00
Education Interpreter for the DHH-9/5	2.25	Sr Exec Secretary-12	1.00
Inst Asst Sev Dis-9/5	11.25	SSP Special Ed-9/5	4.31
Licensed Vocational Nurse-10	1.00	Supervising Behavior Analyst-12	5.00
Mgr of Community Relations-12	1.00		
Classified Frozen Positions FTE	19.61	Classified Frozen Positions FTE	25.78
Activity Monitor-9/5	3.39	Inst Asst Prov EXLD-9/5	0.86
Admin Clerk II-12	1.00	Inst Asst Prov-HS ASSETS-9/5	11.31
AVID Tutor	2.76	Inst Asst Providers	3.42
Chief Communications Officer-12	1.00	Inst Asst Sp Ed-9/5	2.00
Classified Educational Research Analyst-12	1.00	Library Media Tech-9/5	0.50
Coord of Community Relations	1.00	Mgr of Payroll-12	1.00
Dept Spec-12	1.00	Sch Police Officer-12	1.00
Early Learning Specialist	0.52	Site Clerk-10/5	1.44
Energy Manager-12	1.00	Site Coordinator-10	1.00
Expanded Learning Tutor-9/5	2.63	Site Coordinator-12	1.00
Inst Asst Bilit-9/5	4.31	Speech&Debate Coach-9/5	2.25
Inst Asst DHH-9/5	4.50		

- Increase of \$1.1 million in employee benefits due to adjustments in certificated and classified salaries.
- Increase of \$2.6 million in books and supplies consist of \$1.8 million for Title I carryover, \$0.6 million for Modernization of dispatch console and integration of DSO Radios and Law Enforcement Radios. Increase of \$0.1 million for operation supplies, and \$0.1 million for wall wraps for Villa, and SAVA Tack board.
- Increase of \$6.0 million in services and other operating expenditures consists of a \$3.0 million increase in Maintenance and Operation Service Contracts (e.g. playground maintenance and HVAC repairs), a \$0.5 million increase for Special Education legal services, a \$0.8 million increase in ASES consultant contracts, a \$1.4 million increase in ELOP consultant contracts (e.g. Community Providers), a \$0.2 million increase for food catering and transportation costs for staff events, as well as \$0.1 million due a budget transfer to cover annual renewal fee for raptor software system and consultant services for staff development and communication purposes.

Expense Adjustments (continued):

- Increase of \$4.7 million in capital outlay reflects a \$2.1 million for MIT furniture funded by ELOP, a \$0.4 million for Taft ELOP furniture, a \$0.7 million for ALA Shade-JRH, and a \$0.2 million for Snap-On tools. Additionally, there is a \$0.5 million increase for repeater upgrades, a \$0.2 million for furniture replacement, a \$0.2 million for SAHS batting cages, a \$0.3 million for vehicle purchases (for School Police, Emergency Preparedness, and the Safety Manager), and a \$0.1 million for Dell computers for the Information Technology Department.
- Decrease of -\$0.1 million for indirect costs is due to increases in capital projects.
- Increase of \$8 thousand in interfund transfers out reflects adjustments for Advanced Learning Academy's Special Education expenses.

Labor Contract Negotiations:

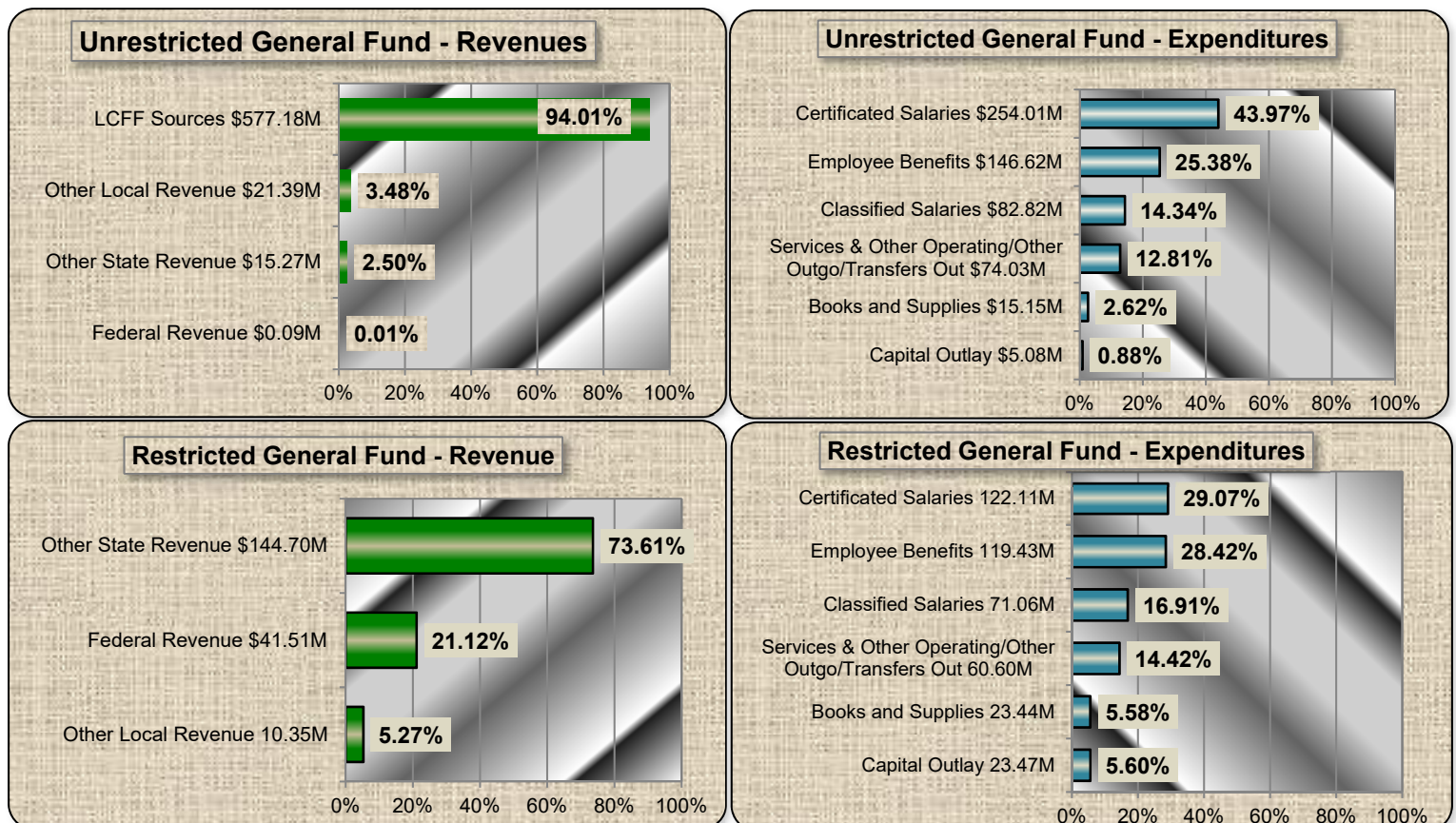
- Negotiation with the SAEA bargaining unit for 2023-24 has settled. Negotiations with the bargaining units for 2024-25 have not started.

Cash Flow Consideration:

- The District projects a positive cash flow for 2024-25, 2025-26, and 2026-27 without any borrowing. The District continues to diligently monitor its cash flow.

First Interim Budget Data

To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2024-25 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



First Interim Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the First Interim Budget.

Funds are allocated to the District based on several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$997.82
08	Student Activity Special Revenue Fund	2.71
09	Charter Schools Special Revenue Fund	9.01
12	Child Development Fund	28.91
13	Cafeteria Fund	44.95
14	Deferred Maintenance Fund	0.49
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	12.09
25	Capital Facilities Fund	4.16
35	County School Facilities Fund	3.58
40	Special Reserve Fund for Capital Outlay	2.55
49	Capital Project Fund for Blended Component Units	0.02
51	Bond Interest & Redemption Fund	28.95
56	Debt Service Fund	7.91
67	Self-Insurance Fund	47.16
71	Retiree Benefit Fund	0.00
	Total	\$1,190.31

SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$18.0 million. While \$18.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$60 million.

The multiyear projections were adjusted, beginning in 2025-26 to account for major variances:

- Decrease in certificated staffing of -\$47.77 million mostly due to projected reduction of 321.75 FTE certificated staff, expiring grants such ELOG grant, Dual Language Immersion, 21st CCLC, CalHOPE, and CA Newcomer, removal of temporary assignments, as well as an increase in step/column adjustments;
- Increase in classified staffing of \$1.22 million mostly due to an increase in step/column adjustments and other expiring grants such as ELOG paraprofessional, Child Nutrition KIT funds, and CA Newcomer;
- Decrease in employee benefits of -\$43.81 million mostly due to projected reduction of 321.75 FTE in certificated salaries and projected increases in the PERS rate from 27.05% to 27.40% as well as a health benefits rate increase of 15.00%;
- Decrease in books and supplies of -\$15.58 million are mostly related to projecting for district needs due to declining enrollment and other one-time or expiring grants such as Sig Dis, Child Nutrition KIT, Arts and Music Block grant; Decrease in services and other operating expenditures of -\$66.90 million are mostly related to projecting for district service needs due to declining enrollment and other one-time or expiring grants such as Child Nutrition KIT, Dual Language Immersion, planned expenditures for Prop 20 Lottery funds; and various budget adjustments;
- Decrease in capital outlay of -\$16.07 million mostly related to projecting for districts needs due to declining enrollment and other expiring grants such as Arts and Music BG (theater renovations in 2024-25), Child Nutrition KIT funds (equipment purchase), and remaining COVID-19 funds related to construction projects;
- Increase in interfund transfers out of \$0.13 million mostly due to projected debt service payments and energy savings payments;

The District utilizes LCFF COLA of 2.93% and 3.08% for 2025-26 and 2026-27 for planning purposes, respectively. The LCFF Revenue is projected to decrease in 2025-26 by

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district’s financial strength is the district’s unrestricted reserve percentage. Districts the size of

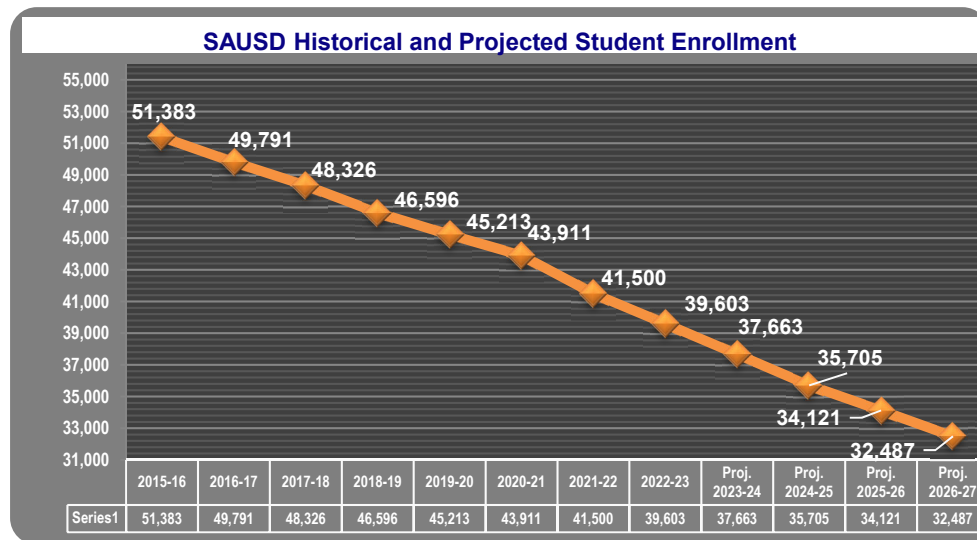
-\$7.30 million, reflecting an increase in COLA and UPP while funded ADA is projected to decline by -1,945.19. In 2026-27, the LCFF revenue is projected to increase by \$2.54 million, reflecting an increase in COLA and UPP while funded ADA is projected to decline by -1,148.84.

In 2025-26, the Federal revenue is projected to decrease by -\$7.35 million, including a decrease in Title I awarded allocation, and expiring grants such as ESSER III funds, 21st Century CLC, and COPs School Violence Prevention. State revenue is projected to increase by \$1.43 million mainly due CCSP Cohort 2 & 3, and decreases for expiring or one-time grants such as CA Newcomer, Child Nutrition KIT, and Universal Pre-K PI. Local revenue is projected to decrease by -\$2.94 million

mainly for expiring one-time grants for CalSHAPE Ventilation, Title II CLSD, CalHOPE, PLTW and projected interest revenue.

The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 20 of the last 21 years since 2003-04. The District anticipates losing 1,584 students in 2025-26 and an additional 1,634 in 2026-27. The projected decline in student enrollment is reflected in revenue projections for the First Interim Budget.



SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2024-25	2025-26	2026-27
Beginning Fund Balance	\$362.50	\$175.17	\$157.44
Revenues	\$810.49	\$794.33	\$798.53
Expenditures	\$997.82	\$812.06	\$788.18
Proposed Ongoing Reduction	\$0	\$0	\$0
Net Increase/(Decrease)	<\$187.33>	<\$17.73>	\$10.35
Projected Ending Fund Balance	\$175.17	\$157.44	\$167.79
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Commitments	\$0.00	\$0.00	\$0.00
Other Designations	\$47.77	\$18.48	\$0.44
Restricted Reserves	\$106.25	\$121.53	\$150.40
Unrestricted Reserve	\$19.96	\$16.24	\$15.76
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00

For more information on SAUSD budget, please use the following link: <http://www.sausd.us/Page/13168>

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

Signed: _____

Date: _____

12/17/24

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2024

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Swanday ani Singgih

Telephone: 714-558-5652

Title: Director, Budget

E-mail: swandayanisinggih@sausd.us

Criteria and Standards Review Summary

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

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

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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)		X
		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	
S8	Labor Agreement Budget Revisions	• 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	



Title:
Untitled

Medium:
Mixed Media

Student:
Lizette

Teacher:
Maricela Pena

School:
Lorin Grisct

Grade:
12

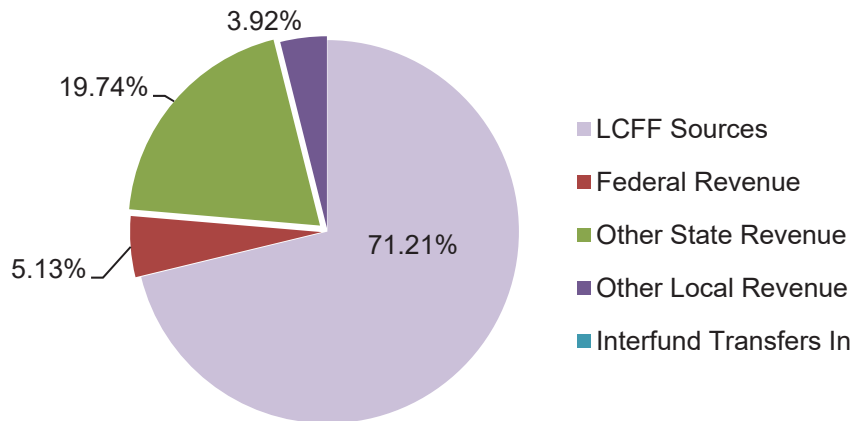
OPERATING FUNDS UNRESTRICTED AND RESTRICTED

COMBINED GENERAL FUND (01)

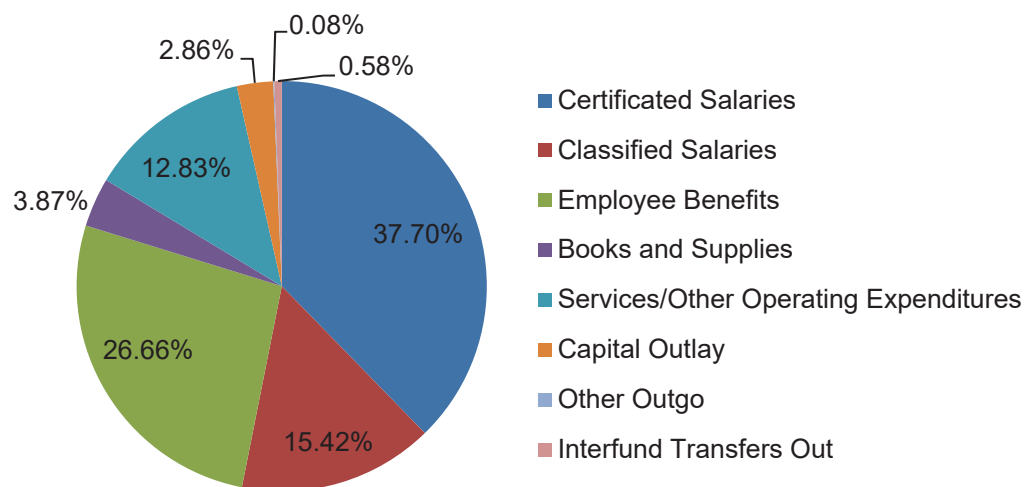
Unrestricted and Restricted



The General Fund is the general operating fund of the District, with the largest revenue coming from the State Local Control Funding Formula (LCFF) sources (71.21%). The total projected revenue is \$810.49 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (79.78%). Total projected expenditures are \$992 million. In addition, the District transfers dollars to other funds totaling \$5.82 million for Certificates of Participation, Qualified Zone Academy Bonds, Advanced Learning Academy, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The District projects to have a positive fund balance of approximately \$175.17 million, which includes \$106.25 million in restricted fund balances.

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	585,498,126.02	585,498,126.02	105,441,022.07	577,184,010.00	(8,314,116.02)	-1.4%
2) Federal Revenue		8100-8299	40,174,611.00	40,174,611.00	11,193,790.45	41,594,984.73	1,420,373.73	3.5%
3) Other State Revenue		8300-8599	159,776,387.76	159,776,387.76	27,552,506.60	159,964,429.71	188,041.95	0.1%
4) Other Local Revenue		8600-8799	33,421,694.73	33,421,694.73	11,818,563.88	31,743,788.96	(1,677,905.77)	-5.0%
5) TOTAL, REVENUES			818,870,819.51	818,870,819.51	156,005,883.00	810,487,213.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	362,689,191.05	362,689,191.05	94,279,470.90	376,115,813.53	(13,426,622.48)	-3.7%
2) Classified Salaries		2000-2999	150,594,412.79	150,594,412.79	33,179,183.29	153,880,328.92	(3,285,916.13)	-2.2%
3) Employee Benefits		3000-3999	264,911,816.85	264,911,816.85	52,372,966.70	266,054,902.45	(1,143,085.60)	-0.4%
4) Books and Supplies		4000-4999	35,979,264.82	35,979,264.82	8,426,215.32	38,596,066.32	(2,616,801.50)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	121,978,216.34	121,978,216.34	50,063,724.04	127,978,736.19	(6,000,519.85)	-4.9%
6) Capital Outlay		6000-6999	23,854,864.69	23,854,864.69	6,660,243.69	28,551,991.50	(4,697,126.81)	-19.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,021,447.00	4,021,447.00	287,205.00	4,091,447.00	(70,000.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,171,436.23)	(3,171,436.23)	(226.35)	(3,270,019.35)	98,583.12	-3.1%
9) TOTAL, EXPENDITURES			960,857,777.31	960,857,777.31	245,268,782.59	991,999,266.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,986,957.80)	(141,986,957.80)	(89,262,899.59)	(181,512,053.16)		
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	5,816,564.84	5,816,564.84	5,643,303.69	5,824,846.04	(8,281.20)	-0.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,816,564.84)	(5,816,564.84)	(5,643,303.69)	(5,824,846.04)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,803,522.64)	(147,803,522.64)	(94,906,203.28)	(187,336,899.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	361,691,489.60	361,691,489.60		362,505,162.66	813,673.06	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,691,489.60	361,691,489.60		362,505,162.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			361,691,489.60	361,691,489.60		362,505,162.66		
2) Ending Balance, June 30 (E + F1e)			213,887,966.96	213,887,966.96		175,168,263.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	127,167,735.86	127,167,735.86		106,247,695.89		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	66,196,744.26	66,196,744.26		47,774,085.31		
010033 Godinez Rental Fees	0000	9780	130,282.25					
010051 PARS 2018	0000	9780	4,153,828.37					
010052 Walker/Roosevelt Joint Use	0000	9780	400,000.00					
010053 Face and Community Engagement (FACE)	0000	9780	38,418.75					
010072 SPED Early Intervention	0000	9780	2,617,327.42					
010076 E-Rate Category 2	0000	9780	2,921,226.81					
010143 HVAC Projects	0000	9780	5,497,985.02					
010803 Instructional Materials	0000	9780	16,842,340.65					
010910 Technology Refresh	0000	9780	2,180,538.37					
Fiscal Stabilization	0000	9780	31,414,796.62					
010033 Godinez Rental Fees	0000	9780		130,282.25				
010051 PARS 2018	0000	9780		4,153,828.37				
010052 Walker/Roosevelt Joint Use	0000	9780		400,000.00				
010053 Face and Community Engagement (FACE)	0000	9780		38,418.75				
010072 SPED Early Intervention	0000	9780		2,617,327.42				
010076 E-Rate Category 2	0000	9780		2,921,226.81				
010143 HVAC Projects	0000	9780		5,497,985.02				
010803 Instructional Materials	0000	9780		16,842,340.65				
010910 Technology Refresh	0000	9780		2,180,538.37				
Fiscal Stabilization	0000	9780		31,414,796.62				
010033 Godinez Rental Fees	0000	9780				151,679.84		
010051 PARS 2018	0000	9780				4,153,828.37		
010052 Walker/Roosevelt Joint Use	0000	9780				400,000.00		
010053 Face and Community Engagement (FACE)	0000	9780				60,939.94		
010072 SPED Early Intervention	0000	9780				2,883,713.01		
010076 E-Rate Category 2	0000	9780				11,482,285.69		
010140 Deferred Maintenance	0000	9780				8,775,644.71		
010143 HVAC Projects	0000	9780				3,891,637.48		
010803 Instructional Materials	0000	9780				11,036,640.08		
010910 Technology Refresh	0000	9780				2,231,357.19		
Fiscal Stabilization	0000	9780				2,706,359.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,333,486.84	19,333,486.84		19,956,482.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	316,112,534.00	316,112,534.00	79,686,759.00	299,449,358.00	(16,663,176.00)	-5.3%
Education Protection Account State Aid - Current Year		8012	70,711,131.00	70,711,131.00	19,328,515.00	70,617,107.00	(94,024.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(144.00)	(144.00)	(144.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	526,533.00	526,533.00	0.00	508,768.00	(17,765.00)	-3.4%

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)
Timber Yield Tax		8022	.02	.02	0.00	0.00	(.02)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	128,534,738.00	128,534,738.00	0.00	132,731,919.00	4,197,181.00	3.3%
Unsecured Roll Taxes		8042	10,509,882.00	10,509,882.00	6,050,090.87	10,814,238.00	304,356.00	2.9%
Prior Years' Taxes		8043	2,162,712.00	2,162,712.00	1,996,061.75	2,051,342.00	(111,370.00)	-5.1%
Supplemental Taxes		8044	7,838,020.00	7,838,020.00	2,265,797.72	7,148,119.00	(689,901.00)	-8.8%
Education Revenue Augmentation Fund (ERAF)		8045	47,980,573.00	47,980,573.00	2,211,709.00	51,858,286.00	3,877,713.00	8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,942,466.00	21,942,466.00	31,618.73	22,825,480.00	883,014.00	4.0%
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			606,318,589.02	606,318,589.02	111,570,408.07	598,004,473.00	(8,314,116.02)	-1.4%
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	(20,820,463.00)	(20,820,463.00)	(6,129,386.00)	(20,820,463.00)	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			585,498,126.02	585,498,126.02	105,441,022.07	577,184,010.00	(8,314,116.02)	-1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,992,473.00	9,992,473.00	0.00	9,992,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,113,240.00	1,113,240.00	0.00	1,113,590.00	350.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	15,415,869.05	15,415,869.05	4,953,951.57	16,719,934.96	1,304,065.91	8.5%
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	1,461,563.56	1,461,563.56	317,441.03	1,579,003.17	117,439.61	8.0%
Title III, Immigrant Student Program	4201	8290	137,577.00	137,577.00	0.00	137,577.00	0.00	0.0%
Title III, English Learner Program	4203	8290	2,053,928.00	2,053,928.00	1,156,028.15	2,076,286.50	22,358.50	1.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,504,151.85	3,504,151.85	1,327,395.01	4,203,997.26	699,845.41	20.0%
Career and Technical Education	3500-3599	8290	425,913.00	425,913.00	151,884.00	425,913.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,069,895.54	6,069,895.54	3,287,090.69	5,346,209.84	(723,685.70)	-11.9%
TOTAL, FEDERAL REVENUE			40,174,611.00	40,174,611.00	11,193,790.45	41,594,984.73	1,420,373.73	3.5%
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	35,622,997.00	35,622,997.00	8,823,786.00	36,740,761.00	1,117,764.00	3.1%
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	520,230.00	520,230.00	124,629.00	520,230.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,779,170.00	1,779,170.00	0.00	1,779,170.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,469,984.00	8,469,984.00	627,229.24	8,469,984.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	10,074,952.13	10,074,952.13	798,466.89	10,085,767.69	10,815.56	0.1%
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	1,713,512.00	1,713,512.00	1,713,512.00	1,713,512.00	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	200,000.00	200,000.00	0.00	406,428.00	206,428.00	103.2%
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	101,395,542.63	101,395,542.63	15,464,883.47	100,248,577.02	(1,146,965.61)	-1.1%
TOTAL, OTHER STATE REVENUE			159,776,387.76	159,776,387.76	27,552,506.60	159,964,429.71	188,041.95	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%

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)
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	2,123.73	60,000.00	60,000.00	New
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	16,810.00	16,810.00	0.00	16,810.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,778,212.13	1,778,212.13	409,505.54	1,778,212.13	0.00	0.0%
Interest		8660	15,000,000.00	15,000,000.00	2,696,493.92	14,000,000.00	(1,000,000.00)	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	58,661.00	58,661.00	New
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	227,435.90	227,435.90	184,748.22	364,222.89	136,786.99	60.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,949,684.20	13,949,684.20	7,697,701.47	13,016,330.44	(933,353.76)	-6.7%
Tuition		8710	2,449,552.50	2,449,552.50	827,991.00	2,449,552.50	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			33,421,694.73	33,421,694.73	11,818,563.88	31,743,788.96	(1,677,905.77)	-5.0%
TOTAL, REVENUES			818,870,819.51	818,870,819.51	156,005,883.00	810,487,213.40	(8,383,606.11)	-1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	274,404,574.72	274,404,574.72	66,977,965.98	281,968,668.98	(7,564,094.26)	-2.8%
Certificated Pupil Support Salaries		1200	34,326,827.85	34,326,827.85	10,091,339.20	38,826,936.87	(4,500,109.02)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	30,703,952.04	30,703,952.04	9,728,241.35	29,644,850.54	1,059,101.50	3.4%
Other Certificated Salaries		1900	23,253,836.44	23,253,836.44	7,481,924.37	25,675,357.14	(2,421,520.70)	-10.4%
TOTAL, CERTIFICATED SALARIES			362,689,191.05	362,689,191.05	94,279,470.90	376,115,813.53	(13,426,622.48)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	50,103,150.46	50,103,150.46	8,917,959.45	52,018,580.95	(1,915,430.49)	-3.8%
Classified Support Salaries		2200	40,861,157.43	40,861,157.43	10,306,319.65	40,857,812.45	3,344.98	0.0%
Classified Supervisors' and Administrators' Salaries		2300	13,933,875.15	13,933,875.15	3,672,317.48	14,784,674.57	(850,799.42)	-6.1%
Clerical, Technical and Office Salaries		2400	32,601,926.41	32,601,926.41	7,728,029.20	32,682,579.86	(80,653.45)	-0.2%
Other Classified Salaries		2900	13,094,303.34	13,094,303.34	2,554,557.51	13,536,681.09	(442,377.75)	-3.4%
TOTAL, CLASSIFIED SALARIES			150,594,412.79	150,594,412.79	33,179,183.29	153,880,328.92	(3,285,916.13)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	101,801,765.06	101,801,765.06	11,764,648.04	102,876,862.85	(1,075,097.79)	-1.1%
PERS		3201-3202	39,543,277.48	39,543,277.48	8,843,882.17	39,859,702.30	(316,424.82)	-0.8%
OASDI/Medicare/Alternative		3301-3302	16,947,285.38	16,947,285.38	2,021,132.58	17,353,933.56	(406,648.18)	-2.4%
Health and Welfare Benefits		3401-3402	76,265,047.38	76,265,047.38	22,405,845.69	75,283,154.56	981,892.82	1.3%
Unemployment Insurance		3501-3502	297,018.22	297,018.22	(8,845.72)	273,372.39	23,645.83	8.0%
Workers' Compensation		3601-3602	7,797,717.94	7,797,717.94	1,939,644.10	8,042,711.37	(244,993.43)	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	22,259,705.39	22,259,705.39	5,406,659.84	22,365,165.42	(105,460.03)	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			264,911,816.85	264,911,816.85	52,372,966.70	266,054,902.45	(1,143,085.60)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	4,869,006.85	4,869,006.85	3,211,961.88	4,934,006.85	(65,000.00)	-1.3%
Books and Other Reference Materials		4200	88,748.64	88,748.64	137,550.21	218,142.43	(129,393.79)	-145.8%
Materials and Supplies		4300	21,410,718.73	21,410,718.73	4,018,515.88	23,581,566.43	(2,170,847.70)	-10.1%
Noncapitalized Equipment		4400	8,910,290.60	8,910,290.60	852,647.13	9,060,884.40	(150,593.80)	-1.7%
Food		4700	700,500.00	700,500.00	205,540.22	801,466.21	(100,966.21)	-14.4%
TOTAL, BOOKS AND SUPPLIES			35,979,264.82	35,979,264.82	8,426,215.32	38,596,066.32	(2,616,801.50)	-7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,504,627.81	35,504,627.81	8,650,734.00	40,349,637.83	(4,845,010.02)	-13.6%
Travel and Conferences		5200	2,733,762.74	2,733,762.74	591,322.89	2,232,299.10	501,463.64	18.3%
Dues and Memberships		5300	728,695.87	728,695.87	379,375.63	772,764.63	(44,068.76)	-6.0%
Insurance		5400-5450	16,530,775.00	16,530,775.00	16,343,120.00	16,278,025.29	252,749.71	1.5%
Operations and Housekeeping Services		5500	15,896,171.71	15,896,171.71	3,716,050.28	15,914,227.87	(18,056.16)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,490,985.25	9,490,985.25	4,226,537.77	9,363,438.99	127,546.26	1.3%
Transfers of Direct Costs		5710	0.00	0.00	6.62	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	141,893.15	141,893.15	24,155.35	140,882.64	1,010.51	0.7%
Professional/Consulting Services and Operating Expenditures		5800	38,741,177.81	38,741,177.81	15,361,417.61	40,854,283.27	(2,113,105.46)	-5.5%
Communications		5900	2,210,127.00	2,210,127.00	771,003.89	2,073,176.57	136,950.43	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,978,216.34	121,978,216.34	50,063,724.04	127,978,736.19	(6,000,519.85)	-4.9%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	20,125.00	5,000.00	0.00	0.0%
Land Improvements		6170	121,913.44	121,913.44	3,781.10	368,249.18	(246,335.74)	-202.1%
Buildings and Improvements of Buildings		6200	19,221,919.22	19,221,919.22	4,484,307.64	22,000,257.34	(2,778,338.12)	-14.5%
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	4,438,032.03	4,438,032.03	1,445,622.49	5,546,440.98	(1,108,408.95)	-25.0%
Equipment Replacement		6500	68,000.00	68,000.00	706,407.46	632,044.00	(564,044.00)	-829.5%

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)
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			23,854,864.69	23,854,864.69	6,660,243.69	28,551,991.50	(4,697,126.81)	-19.7%
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	500.00	500.00	0.00	500.00	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	4,020,947.00	4,020,947.00	287,205.00	4,020,947.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	65,000.00	(65,000.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,021,447.00	4,021,447.00	287,205.00	4,091,447.00	(70,000.00)	-1.7%
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	(3,171,436.23)	(3,171,436.23)	(226.35)	(3,270,019.35)	98,583.12	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,171,436.23)	(3,171,436.23)	(226.35)	(3,270,019.35)	98,583.12	-3.1%
TOTAL, EXPENDITURES			960,857,777.31	960,857,777.31	245,268,782.59	991,999,266.56	(31,141,489.25)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%

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: Special Reserve Fund		7612	1,546,401.84	1,546,401.84	1,546,401.84	1,546,401.84	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	10,000.00	10,000.00	34,702.85	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,260,163.00	4,260,163.00	4,062,199.00	4,268,444.20	(8,281.20)	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,816,564.84	5,816,564.84	5,643,303.69	5,824,846.04	(8,281.20)	-0.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,816,564.84)	(5,816,564.84)	(5,643,303.69)	(5,824,846.04)	8,281.20	-0.1%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	31,472,847.56
6211	Literacy Coaches and Reading Specialists Grant Program	1,809,012.79
6266	Educator Effectiveness, FY 2021-22	2,898,736.40
6300	Lottery: Instructional Materials	1,012,211.94
6318	Antibias Education Grant	48,440.10
6332	CA Community Schools Partnership Act - Implementation Grant	814,991.85
6547	Special Education Early Intervention Preschool Grant	8,981,378.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,104,820.86
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	10,051,571.41
7085	Learning Communities for School Success Program	75,783.54
7339	Dual Enrollment Opportunities	748,522.79
7399	LCFF Equity Multiplier	1,521,595.59
7412	A-G Access/Success Grant	1,792,248.07
7413	A-G Learning Loss Mitigation Grant	911,158.46
7435	Learning Recovery Emergency Block Grant	14,596,435.64
7810	Other Restricted State	47,679.78
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,607,589.36
9010	Other Restricted Local	13,752,671.75
Total, Restricted Balance		106,247,695.89

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	585,498,126.02	585,498,126.02	105,441,022.07	577,184,010.00	(8,314,116.02)	-1.4%
2) Federal Revenue		8100-8299	88,000.00	88,000.00	23,036.81	88,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,994,830.48	15,994,830.48	2,110,125.94	15,268,469.48	(726,361.00)	-4.5%
4) Other Local Revenue		8600-8799	22,333,779.63	22,333,779.63	5,717,945.27	21,392,440.63	(941,339.00)	-4.2%
5) TOTAL, REVENUES			623,914,736.13	623,914,736.13	113,292,130.09	613,932,920.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	248,468,464.16	248,468,464.16	65,028,371.50	254,006,835.11	(5,538,370.95)	-2.2%
2) Classified Salaries		2000-2999	82,285,675.05	82,285,675.05	19,104,503.96	82,815,966.38	(530,291.33)	-0.6%
3) Employee Benefits		3000-3999	146,502,802.25	146,502,802.25	31,287,558.87	146,624,236.70	(121,434.45)	-0.1%
4) Books and Supplies		4000-4999	14,376,808.44	14,376,808.44	2,175,431.94	15,152,111.20	(775,302.76)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	78,960,568.48	78,960,568.48	37,760,492.73	79,309,406.63	(348,838.15)	-0.4%
6) Capital Outlay		6000-6999	3,755,091.87	3,755,091.87	3,152,779.67	5,084,976.39	(1,329,884.52)	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,270,947.00	1,270,947.00	287,205.00	1,270,947.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,613,875.83)	(11,613,875.83)	(94,028.82)	(12,375,926.49)	762,050.66	-6.6%
9) TOTAL, EXPENDITURES			564,006,481.42	564,006,481.42	158,702,314.85	571,888,552.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,908,254.71	59,908,254.71	(45,410,184.76)	42,044,367.19		
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	5,816,564.84	5,816,564.84	5,608,600.84	5,824,846.04	(8,281.20)	-0.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(151,995,835.72)	(151,995,835.72)	0.00	(159,437,780.69)	(7,441,944.97)	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,812,400.56)	(157,812,400.56)	(5,608,600.84)	(165,262,626.73)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(97,904,145.85)	(97,904,145.85)	(51,018,785.60)	(123,218,259.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,624,376.95	184,624,376.95		192,138,827.11	7,514,450.16	4.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,624,376.95	184,624,376.95		192,138,827.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,624,376.95	184,624,376.95		192,138,827.11		
2) Ending Balance, June 30 (E + F1e)			86,720,231.10	86,720,231.10		68,920,567.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	66,196,744.26	66,196,744.26		47,774,085.31		
010033 Godinez Rental Fees	0000	9780	130,282.25					
010051 PARS 2018	0000	9780	4,153,828.37					
010052 Walker/Roosevelt Joint Use	0000	9780	400,000.00					
010053 Face and Community Engagement (FACE)	0000	9780	38,418.75					
010072 SPED Early Intervention	0000	9780	2,617,327.42					
010076 E-Rate Category 2	0000	9780	2,921,226.81					
010143 HVAC Projects	0000	9780	5,497,985.02					
010803 Instructional Materials	0000	9780	16,842,340.65					
010910 Technology Refresh	0000	9780	2,180,538.37					
Fiscal Stabilization	0000	9780	31,414,796.62					
010033 Godinez Rental Fees	0000	9780		130,282.25				
010051 PARS 2018	0000	9780		4,153,828.37				
010052 Walker/Roosevelt Joint Use	0000	9780		400,000.00				
010053 Face and Community Engagement (FACE)	0000	9780		38,418.75				
010072 SPED Early Intervention	0000	9780		2,617,327.42				
010076 E-Rate Category 2	0000	9780		2,921,226.81				
010143 HVAC Projects	0000	9780		5,497,985.02				
010803 Instructional Materials	0000	9780		16,842,340.65				
010910 Technology Refresh	0000	9780		2,180,538.37				
Fiscal Stabilization	0000	9780		31,414,796.62				
010033 Godinez Rental Fees	0000	9780				151,679.84		
010051 PARS 2018	0000	9780				4,153,828.37		
010052 Walker/Roosevelt Joint Use	0000	9780				400,000.00		
010053 Face and Community Engagement (FACE)	0000	9780				60,939.94		
010072 SPED Early Intervention	0000	9780				2,883,713.01		
010076 E-Rate Category 2	0000	9780				11,482,285.69		
010140 Deferred Maintenance	0000	9780				8,775,644.71		
010143 HVAC Projects	0000	9780				3,891,637.48		
010803 Instructional Materials	0000	9780				11,036,640.08		
010910 Technology Refresh	0000	9780				2,231,357.19		
Fiscal Stabilization	0000	9780				2,706,359.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,333,486.84	19,333,486.84		19,956,482.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	316,112,534.00	316,112,534.00	79,686,759.00	299,449,358.00	(16,663,176.00)	-5.3%
Education Protection Account State Aid - Current Year		8012	70,711,131.00	70,711,131.00	19,328,515.00	70,617,107.00	(94,024.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(144.00)	(144.00)	(144.00)	New
Tax Relief Subventions								

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)
Homeowners' Exemptions		8021	526,533.00	526,533.00	0.00	508,768.00	(17,765.00)	-3.4%
Timber Yield Tax		8022	.02	.02	0.00	0.00	(.02)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	128,534,738.00	128,534,738.00	0.00	132,731,919.00	4,197,181.00	3.3%
Unsecured Roll Taxes		8042	10,509,882.00	10,509,882.00	6,050,090.87	10,814,238.00	304,356.00	2.9%
Prior Years' Taxes		8043	2,162,712.00	2,162,712.00	1,996,061.75	2,051,342.00	(111,370.00)	-5.1%
Supplemental Taxes		8044	7,838,020.00	7,838,020.00	2,265,797.72	7,148,119.00	(689,901.00)	-8.8%
Education Revenue Augmentation Fund (ERAF)		8045	47,980,573.00	47,980,573.00	2,211,709.00	51,858,286.00	3,877,713.00	8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,942,466.00	21,942,466.00	31,618.73	22,825,480.00	883,014.00	4.0%
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			606,318,589.02	606,318,589.02	111,570,408.07	598,004,473.00	(8,314,116.02)	-1.4%
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	(20,820,463.00)	(20,820,463.00)	(6,129,386.00)	(20,820,463.00)	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			585,498,126.02	585,498,126.02	105,441,022.07	577,184,010.00	(8,314,116.02)	-1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

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)
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	88,000.00	88,000.00	23,036.81	88,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,000.00	88,000.00	23,036.81	88,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,779,170.00	1,779,170.00	0.00	1,779,170.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,020,832.00	6,020,832.00	327,659.35	6,020,832.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,194,828.48	8,194,828.48	1,782,466.59	7,468,467.48	(726,361.00)	-8.9%
TOTAL, OTHER STATE REVENUE			15,994,830.48	15,994,830.48	2,110,125.94	15,268,469.48	(726,361.00)	-4.5%
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%

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)
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	16,810.00	16,810.00	0.00	16,810.00	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	878,212.13	878,212.13	149,780.90	878,212.13	0.00	0.0%
Interest		8660	15,000,000.00	15,000,000.00	2,696,493.92	14,000,000.00	(1,000,000.00)	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	58,661.00	58,661.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,363,205.00	5,363,205.00	2,871,670.45	5,363,205.00	0.00	0.0%
Tuition		8710	1,075,552.50	1,075,552.50	0.00	1,075,552.50	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			22,333,779.63	22,333,779.63	5,717,945.27	21,392,440.63	(941,339.00)	-4.2%
TOTAL, REVENUES			623,914,736.13	623,914,736.13	113,292,130.09	613,932,920.11	(9,981,816.02)	-1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	201,227,589.51	201,227,589.51	49,971,732.13	204,422,249.75	(3,194,660.24)	-1.6%
Certificated Pupil Support Salaries		1200	14,133,403.76	14,133,403.76	4,292,876.98	15,977,294.36	(1,843,890.60)	-13.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,555,489.30	25,555,489.30	8,317,398.60	25,459,253.63	96,235.67	0.4%
Other Certificated Salaries		1900	7,551,981.59	7,551,981.59	2,446,363.79	8,148,037.37	(596,055.78)	-7.9%
TOTAL, CERTIFICATED SALARIES			248,468,464.16	248,468,464.16	65,028,371.50	254,006,835.11	(5,538,370.95)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,840,793.92	7,840,793.92	1,376,776.99	7,750,326.22	90,467.70	1.2%
Classified Support Salaries		2200	28,491,805.35	28,491,805.35	7,210,146.78	28,521,213.00	(29,407.65)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	6,575,326.48	6,575,326.48	1,763,628.81	6,947,606.16	(372,279.68)	-5.7%
Clerical, Technical and Office Salaries		2400	28,294,732.26	28,294,732.26	6,753,211.19	28,457,366.82	(162,634.56)	-0.6%
Other Classified Salaries		2900	11,083,017.04	11,083,017.04	2,000,740.19	11,139,454.18	(56,437.14)	-0.5%
TOTAL, CLASSIFIED SALARIES			82,285,675.05	82,285,675.05	19,104,503.96	82,815,966.38	(530,291.33)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,932,823.93	46,932,823.93	6,441,949.26	47,320,107.62	(387,283.69)	-0.8%
PERS		3201-3202	21,188,862.07	21,188,862.07	4,899,871.53	21,012,919.77	175,942.30	0.8%
OASDI/Medicare/Alternative		3301-3302	9,675,666.56	9,675,666.56	474,127.38	9,735,569.86	(59,903.30)	-0.6%
Health and Welfare Benefits		3401-3402	48,848,211.03	48,848,211.03	14,572,415.88	48,665,954.06	182,256.97	0.4%
Unemployment Insurance		3501-3502	197,255.44	197,255.44	(30,200.17)	177,576.55	19,678.89	10.0%
Workers' Compensation		3601-3602	5,025,115.14	5,025,115.14	1,279,359.11	5,118,737.79	(93,622.65)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	14,634,868.08	14,634,868.08	3,650,035.88	14,593,371.05	41,497.03	0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			146,502,802.25	146,502,802.25	31,287,558.87	146,624,236.70	(121,434.45)	-0.1%
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	22,450.00	22,450.00	(66.10)	22,450.00	0.00	0.0%
Materials and Supplies		4300	8,706,129.45	8,706,129.45	1,686,158.07	8,466,093.77	240,035.68	2.8%
Noncapitalized Equipment		4400	5,226,228.99	5,226,228.99	383,948.05	6,241,567.43	(1,015,338.44)	-19.4%
Food		4700	422,000.00	422,000.00	105,391.92	422,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,376,808.44	14,376,808.44	2,175,431.94	15,152,111.20	(775,302.76)	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,007,706.06	13,007,706.06	4,598,744.33	16,472,516.06	(3,464,810.00)	-26.6%
Travel and Conferences		5200	1,587,017.67	1,587,017.67	228,697.15	947,696.47	639,321.20	40.3%
Dues and Memberships		5300	723,005.00	723,005.00	371,108.46	758,220.00	(35,215.00)	-4.9%
Insurance		5400-5450	16,530,775.00	16,530,775.00	16,343,120.00	16,278,025.29	252,749.71	1.5%
Operations and Housekeeping Services		5500	15,863,171.71	15,863,171.71	3,666,412.81	15,880,727.87	(17,556.16)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,537,512.12	4,537,512.12	1,458,907.54	4,081,306.13	456,205.99	10.1%
Transfers of Direct Costs		5710	(653,643.53)	(653,643.53)	(75,910.14)	(824,830.53)	171,187.00	-26.2%
Transfers of Direct Costs - Interfund		5750	141,893.15	141,893.15	24,155.35	140,882.64	1,010.51	0.7%
Professional/Consulting Services and Operating Expenditures		5800	25,106,004.30	25,106,004.30	10,374,461.00	23,595,786.13	1,510,218.17	6.0%
Communications		5900	2,117,127.00	2,117,127.00	770,796.23	1,979,076.57	138,050.43	6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,960,568.48	78,960,568.48	37,760,492.73	79,309,406.63	(348,838.15)	-0.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	20,125.00	0.00	0.00	0.0%
Land Improvements		6170	121,913.44	121,913.44	445.50	368,249.18	(246,335.74)	-202.1%
Buildings and Improvements of Buildings		6200	3,132,146.40	3,132,146.40	2,023,688.77	3,232,829.72	(100,683.32)	-3.2%
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	501,032.03	501,032.03	409,156.91	858,897.49	(357,865.46)	-71.4%
Equipment Replacement		6500	0.00	0.00	699,363.49	625,000.00	(625,000.00)	New

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)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,755,091.87	3,755,091.87	3,152,779.67	5,084,976.39	(1,329,884.52)	-35.4%
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	1,270,947.00	1,270,947.00	287,205.00	1,270,947.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,270,947.00	1,270,947.00	287,205.00	1,270,947.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,442,439.60)	(8,442,439.60)	(93,802.47)	(9,105,907.14)	663,467.54	-7.9%
Transfers of Indirect Costs - Interfund		7350	(3,171,436.23)	(3,171,436.23)	(226.35)	(3,270,019.35)	98,583.12	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,613,875.83)	(11,613,875.83)	(94,028.82)	(12,375,926.49)	762,050.66	-6.6%
TOTAL, EXPENDITURES			564,006,481.42	564,006,481.42	158,702,314.85	571,888,552.92	(7,882,071.50)	-1.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Special Reserve Fund		7612	1,546,401.84	1,546,401.84	1,546,401.84	1,546,401.84	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,260,163.00	4,260,163.00	4,062,199.00	4,268,444.20	(8,281.20)	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,816,564.84	5,816,564.84	5,608,600.84	5,824,846.04	(8,281.20)	-0.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(151,995,835.72)	(151,995,835.72)	0.00	(159,437,780.69)	(7,441,944.97)	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(151,995,835.72)	(151,995,835.72)	0.00	(159,437,780.69)	(7,441,944.97)	4.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(157,812,400.56)	(157,812,400.56)	(5,608,600.84)	(165,262,626.73)	(7,450,226.17)	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,086,611.00	40,086,611.00	11,170,753.64	41,506,984.73	1,420,373.73	3.5%
3) Other State Revenue		8300-8599	143,781,557.28	143,781,557.28	25,442,380.66	144,695,960.23	914,402.95	0.6%
4) Other Local Revenue		8600-8799	11,087,915.10	11,087,915.10	6,100,618.61	10,351,348.33	(736,566.77)	-6.6%
5) TOTAL, REVENUES			194,956,083.38	194,956,083.38	42,713,752.91	196,554,293.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	114,220,726.89	114,220,726.89	29,251,099.40	122,108,978.42	(7,888,251.53)	-6.9%
2) Classified Salaries		2000-2999	68,308,737.74	68,308,737.74	14,074,679.33	71,064,362.54	(2,755,624.80)	-4.0%
3) Employee Benefits		3000-3999	118,409,014.60	118,409,014.60	21,085,407.83	119,430,665.75	(1,021,651.15)	-0.9%
4) Books and Supplies		4000-4999	21,602,456.38	21,602,456.38	6,250,783.38	23,443,955.12	(1,841,498.74)	-8.5%
5) Services and Other Operating Expenditures		5000-5999	43,017,647.86	43,017,647.86	12,303,231.31	48,669,329.56	(5,651,681.70)	-13.1%
6) Capital Outlay		6000-6999	20,099,772.82	20,099,772.82	3,507,464.02	23,467,015.11	(3,367,242.29)	-16.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,750,500.00	2,750,500.00	0.00	2,820,500.00	(70,000.00)	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,442,439.60	8,442,439.60	93,802.47	9,105,907.14	(663,467.54)	-7.9%
9) TOTAL, EXPENDITURES			396,851,295.89	396,851,295.89	86,566,467.74	420,110,713.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(201,895,212.51)	(201,895,212.51)	(43,852,714.83)	(223,556,420.35)		
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	34,702.85	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	151,995,835.72	151,995,835.72	0.00	159,437,780.69	7,441,944.97	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			151,995,835.72	151,995,835.72	(34,702.85)	159,437,780.69		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,899,376.79)	(49,899,376.79)	(43,887,417.68)	(64,118,639.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	177,067,112.65	177,067,112.65		170,366,335.55	(6,700,777.10)	-3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177,067,112.65	177,067,112.65		170,366,335.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,067,112.65	177,067,112.65		170,366,335.55		
2) Ending Balance, June 30 (E + F1e)			127,167,735.86	127,167,735.86		106,247,695.89		
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	127,167,735.86	127,167,735.86		106,247,695.89		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,992,473.00	9,992,473.00	0.00	9,992,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,113,240.00	1,113,240.00	0.00	1,113,590.00	350.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	15,415,869.05	15,415,869.05	4,953,951.57	16,719,934.96	1,304,065.91	8.5%
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	1,461,563.56	1,461,563.56	317,441.03	1,579,003.17	117,439.61	8.0%
Title III, Immigrant Student Program	4201	8290	137,577.00	137,577.00	0.00	137,577.00	0.00	0.0%
Title III, English Learner Program	4203	8290	2,053,928.00	2,053,928.00	1,156,028.15	2,076,286.50	22,358.50	1.1%
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	3,504,151.85	3,504,151.85	1,327,395.01	4,203,997.26	699,845.41	20.0%
Career and Technical Education	3500-3599	8290	425,913.00	425,913.00	151,884.00	425,913.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,981,895.54	5,981,895.54	3,264,053.88	5,258,209.84	(723,685.70)	-12.1%
TOTAL, FEDERAL REVENUE			40,086,611.00	40,086,611.00	11,170,753.64	41,506,984.73	1,420,373.73	3.5%
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	35,622,997.00	35,622,997.00	8,823,786.00	36,740,761.00	1,117,764.00	3.1%
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	520,230.00	520,230.00	124,629.00	520,230.00	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	2,449,152.00	2,449,152.00	299,569.89	2,449,152.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	10,074,952.13	10,074,952.13	798,466.89	10,085,767.69	10,815.56	0.1%
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	1,713,512.00	1,713,512.00	1,713,512.00	1,713,512.00	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	200,000.00	200,000.00	0.00	406,428.00	206,428.00	103.2%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	93,200,714.15	93,200,714.15	13,682,416.88	92,780,109.54	(420,604.61)	-0.5%
TOTAL, OTHER STATE REVENUE			143,781,557.28	143,781,557.28	25,442,380.66	144,695,960.23	914,402.95	0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	2,123.73	60,000.00	60,000.00	New
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	900,000.00	900,000.00	259,724.64	900,000.00	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	227,435.90	227,435.90	184,748.22	364,222.89	136,786.99	60.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,586,479.20	8,586,479.20	4,826,031.02	7,653,125.44	(933,353.76)	-10.9%
Tuition		8710	1,374,000.00	1,374,000.00	827,991.00	1,374,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,087,915.10	11,087,915.10	6,100,618.61	10,351,348.33	(736,566.77)	-6.6%
TOTAL, REVENUES			194,956,083.38	194,956,083.38	42,713,752.91	196,554,293.29	1,598,209.91	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	73,176,985.21	73,176,985.21	17,006,233.85	77,546,419.23	(4,369,434.02)	-6.0%
Certificated Pupil Support Salaries		1200	20,193,424.09	20,193,424.09	5,798,462.22	22,849,642.51	(2,656,218.42)	-13.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,148,462.74	5,148,462.74	1,410,842.75	4,185,596.91	962,865.83	18.7%
Other Certificated Salaries		1900	15,701,854.85	15,701,854.85	5,035,560.58	17,527,319.77	(1,825,464.92)	-11.6%
TOTAL, CERTIFICATED SALARIES			114,220,726.89	114,220,726.89	29,251,099.40	122,108,978.42	(7,888,251.53)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	42,262,356.54	42,262,356.54	7,541,182.46	44,268,254.73	(2,005,898.19)	-4.7%
Classified Support Salaries		2200	12,369,352.08	12,369,352.08	3,096,172.87	12,336,599.45	32,752.63	0.3%
Classified Supervisors' and Administrators' Salaries		2300	7,358,548.67	7,358,548.67	1,908,688.67	7,837,068.41	(478,519.74)	-6.5%
Clerical, Technical and Office Salaries		2400	4,307,194.15	4,307,194.15	974,818.01	4,225,213.04	81,981.11	1.9%
Other Classified Salaries		2900	2,011,286.30	2,011,286.30	553,817.32	2,397,226.91	(385,940.61)	-19.2%
TOTAL, CLASSIFIED SALARIES			68,308,737.74	68,308,737.74	14,074,679.33	71,064,362.54	(2,755,624.80)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,868,941.13	54,868,941.13	5,322,698.78	55,556,755.23	(687,814.10)	-1.3%
PERS		3201-3202	18,354,415.41	18,354,415.41	3,944,010.64	18,846,782.53	(492,367.12)	-2.7%
OASDI/Medicare/Alternative		3301-3302	7,271,618.82	7,271,618.82	1,547,005.20	7,618,363.70	(346,744.88)	-4.8%
Health and Welfare Benefits		3401-3402	27,416,836.35	27,416,836.35	7,833,429.81	26,617,200.50	799,635.85	2.9%
Unemployment Insurance		3501-3502	99,762.78	99,762.78	21,354.45	95,795.84	3,966.94	4.0%
Workers' Compensation		3601-3602	2,772,602.80	2,772,602.80	660,284.99	2,923,973.58	(151,370.78)	-5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,624,837.31	7,624,837.31	1,756,623.96	7,771,794.37	(146,957.06)	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			118,409,014.60	118,409,014.60	21,085,407.83	119,430,665.75	(1,021,651.15)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,869,006.85	4,869,006.85	3,211,961.88	4,934,006.85	(65,000.00)	-1.3%
Books and Other Reference Materials		4200	66,298.64	66,298.64	137,616.31	195,692.43	(129,393.79)	-195.2%
Materials and Supplies		4300	12,704,589.28	12,704,589.28	2,332,357.81	15,115,472.66	(2,410,883.38)	-19.0%
Noncapitalized Equipment		4400	3,684,061.61	3,684,061.61	468,699.08	2,819,316.97	864,744.64	23.5%
Food		4700	278,500.00	278,500.00	100,148.30	379,466.21	(100,966.21)	-36.3%
TOTAL, BOOKS AND SUPPLIES			21,602,456.38	21,602,456.38	6,250,783.38	23,443,955.12	(1,841,498.74)	-8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,496,921.75	22,496,921.75	4,051,989.67	23,877,121.77	(1,380,200.02)	-6.1%
Travel and Conferences		5200	1,146,745.07	1,146,745.07	362,625.74	1,284,602.63	(137,857.56)	-12.0%
Dues and Memberships		5300	5,690.87	5,690.87	8,267.17	14,544.63	(8,853.76)	-155.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,000.00	33,000.00	49,637.47	33,500.00	(500.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,953,473.13	4,953,473.13	2,767,630.23	5,282,132.86	(328,659.73)	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	653,643.53	653,643.53	75,916.76	824,830.53	(171,187.00)	-26.2%
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	13,635,173.51	13,635,173.51	4,986,956.61	17,258,497.14	(3,623,323.63)	-26.6%
Communications		5900	93,000.00	93,000.00	207.66	94,100.00	(1,100.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,017,647.86	43,017,647.86	12,303,231.31	48,669,329.56	(5,651,681.70)	-13.1%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	3,335.60	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,089,772.82	16,089,772.82	2,460,618.87	18,767,427.62	(2,677,654.80)	-16.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,937,000.00	3,937,000.00	1,036,465.58	4,687,543.49	(750,543.49)	-19.1%
Equipment Replacement		6500	68,000.00	68,000.00	7,043.97	7,044.00	60,956.00	89.6%
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			20,099,772.82	20,099,772.82	3,507,464.02	23,467,015.11	(3,367,242.29)	-16.8%
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	500.00	500.00	0.00	500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,750,000.00	2,750,000.00	0.00	2,750,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,000.00	(5,000.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	65,000.00	(65,000.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,750,500.00	2,750,500.00	0.00	2,820,500.00	(70,000.00)	-2.5%

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)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	8,442,439.60	8,442,439.60	93,802.47	9,105,907.14	(663,467.54)	-7.9%
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			8,442,439.60	8,442,439.60	93,802.47	9,105,907.14	(663,467.54)	-7.9%
TOTAL, EXPENDITURES			396,851,295.89	396,851,295.89	86,566,467.74	420,110,713.64	(23,259,417.75)	-5.9%
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	34,702.85	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	34,702.85	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								
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	151,995,835.72	151,995,835.72	0.00	159,437,780.69	7,441,944.97	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			151,995,835.72	151,995,835.72	0.00	159,437,780.69	7,441,944.97	4.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			151,995,835.72	151,995,835.72	(34,702.85)	159,437,780.69	(7,441,944.97)	-4.9%



Title:
Downtown

Medium:
Photography

Student:
Yae

Teacher:
Scot Hanson

School:
Saddleback

Grade:
09

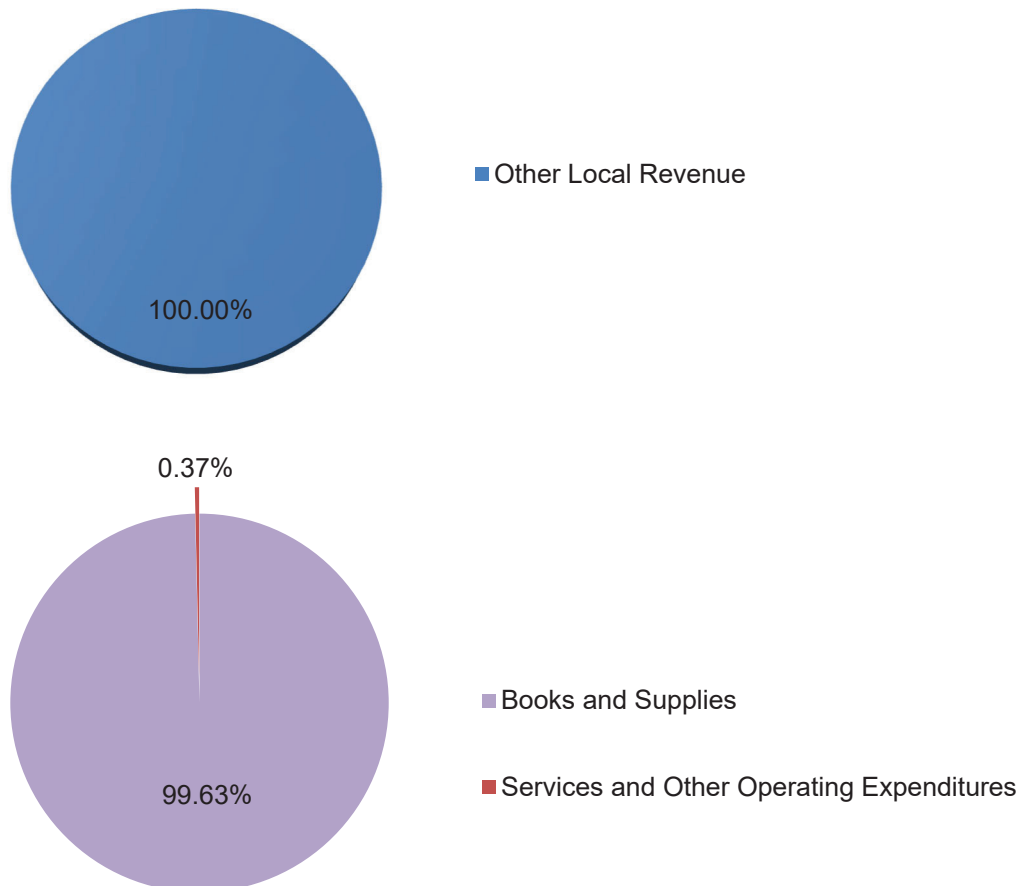
STUDENT ACTIVITY SPECIAL REVENUE FUND

Student Activity Special Revenue Fund (08)



Effective 2020-21, the Student Activity Special Revenue fund is established to account for those student body activities that do not meet the fiduciary activity criteria pursuant to GASB 84 but are determined to be governmental activities. CDE determined that associated student body (ASB) activities should be considered restricted because Education Code (EC) Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASBs. LEAs are required to use this resource for reporting all governmental student body activities. After the year-end close, the beginning balance is updated to reflect the unaudited actual balances of the student activity funds.

The projected revenue and expenditure are \$2.86 million and \$2.71 million, respectively.



The fund balance of \$2.43 million is reserved for student body activities.

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	2,861,639.27	2,861,639.27	901,881.52	2,861,639.27	0.00	0.0%
5) TOTAL, REVENUES			2,861,639.27	2,861,639.27	901,881.52	2,861,639.27		
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	2,700,343.38	2,700,343.38	616,047.35	2,700,343.38	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,936.82	9,936.82	4,293.41	9,936.82	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			2,710,280.20	2,710,280.20	620,340.76	2,710,280.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			151,359.07	151,359.07	281,540.76	151,359.07		
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)			151,359.07	151,359.07	281,540.76	151,359.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,198,443.76	2,198,443.76		2,281,861.40	83,417.64	3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,198,443.76	2,198,443.76		2,281,861.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,198,443.76	2,198,443.76		2,281,861.40		
2) Ending Balance, June 30 (E + F1e)			2,349,802.83	2,349,802.83		2,433,220.47		
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	2,349,802.83	2,349,802.83		2,433,220.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,861,639.27	2,861,639.27	901,881.52	2,861,639.27	0.00	0.0%
TOTAL, REVENUES			2,861,639.27	2,861,639.27	901,881.52	2,861,639.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	2,682,049.75	2,682,049.75	610,026.36	2,682,049.75	0.00	0.0%
Noncapitalized Equipment		4400	18,293.63	18,293.63	6,020.99	18,293.63	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,700,343.38	2,700,343.38	616,047.35	2,700,343.38	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,836.82	7,836.82	4,293.41	7,836.82	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,936.82	9,936.82	4,293.41	9,936.82	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,710,280.20	2,710,280.20	620,340.76	2,710,280.20		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	2,433,220.47
Total, Restricted Balance		2,433,220.47



Student:
Nazanin

Teacher:
Darcee Golden

Title:
Bumblebee

Medium:
Painting

School:
Romero-Cruz
Academy

Grade:
08

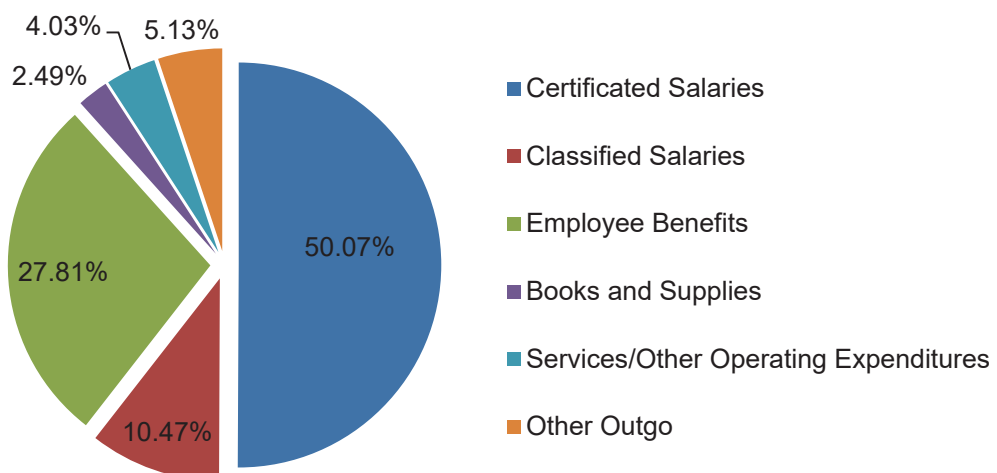
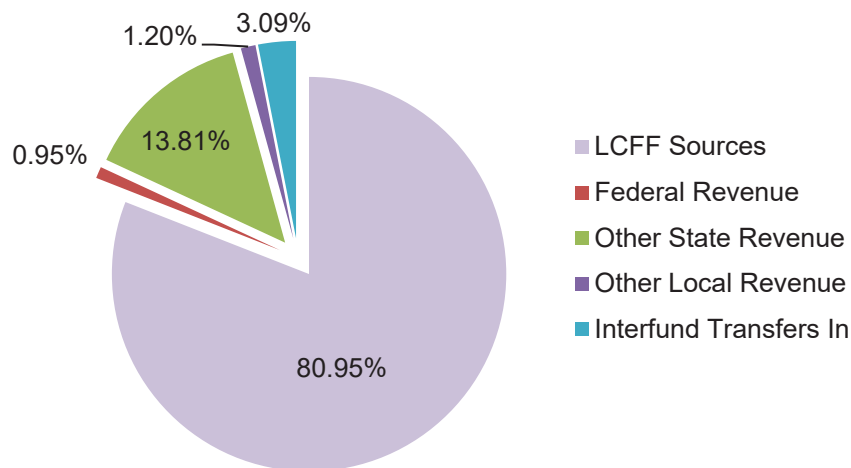
**CHARTER SCHOOLS
SPECIAL REVENUE FUND**

Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for the Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for the activities of ALA.



The District projects ALA to have a positive fund balance of approximately \$0.81 million, which includes \$0.80 million in restricted fund balances.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,394,167.00	5,394,167.00	841,622.00	5,394,167.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,093.78	57,093.78	0.00	63,055.64	5,961.86	10.4%
3) Other State Revenue		8300-8599	973,987.55	973,987.55	166,990.19	920,212.27	(53,775.28)	-5.5%
4) Other Local Revenue		8600-8799	244,288.00	244,288.00	24,120.58	80,000.00	(164,288.00)	-67.3%
5) TOTAL, REVENUES			6,669,536.33	6,669,536.33	1,032,732.77	6,457,434.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,975,048.75	3,975,048.75	1,147,031.80	4,508,895.07	(533,846.32)	-13.4%
2) Classified Salaries		2000-2999	904,119.00	904,119.00	150,919.05	943,206.40	(39,087.40)	-4.3%
3) Employee Benefits		3000-3999	2,311,754.30	2,311,754.30	543,431.01	2,504,735.10	(192,980.80)	-8.3%
4) Books and Supplies		4000-4999	228,364.92	228,364.92	16,254.44	224,644.65	3,720.27	1.6%
5) Services and Other Operating Expenditures		5000-5999	265,852.94	265,852.94	31,361.42	363,184.09	(97,331.15)	-36.6%
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	409,014.06	409,014.06	226.35	462,040.09	(53,026.03)	-13.0%
9) TOTAL, EXPENDITURES			8,094,153.97	8,094,153.97	1,889,224.07	9,006,705.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,424,617.64)	(1,424,617.64)	(856,491.30)	(2,549,270.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	197,964.00	197,964.00	0.00	206,245.20	8,281.20	4.2%
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			197,964.00	197,964.00	0.00	206,245.20		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,226,653.64)	(1,226,653.64)	(856,491.30)	(2,343,025.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,705,746.45	2,705,746.45		3,151,934.34	446,187.89	16.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,705,746.45	2,705,746.45		3,151,934.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,705,746.45	2,705,746.45		3,151,934.34		
2) Ending Balance, June 30 (E + F1e)			1,479,092.81	1,479,092.81		808,909.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,455,869.76	1,455,869.76		800,483.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	23,223.05	23,223.05		8,426.00		
Fiscal Stabilization	0000	9780		23,223.05				
Fiscal Stabilization	0000	9780	23,223.05					
Fiscal Stabilization	0000	9780				8,426.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,908,671.00	3,908,671.00	825,048.00	3,908,671.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	70,560.00	70,560.00	16,574.00	70,560.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,414,936.00	1,414,936.00	0.00	1,414,936.00	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			5,394,167.00	5,394,167.00	841,622.00	5,394,167.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	48,665.68	48,665.68	0.00	63,055.64	14,389.96	29.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	8,428.10	8,428.10	0.00	0.00	(8,428.10)	-100.0%
TOTAL, FEDERAL REVENUE			57,093.78	57,093.78	0.00	63,055.64	5,961.86	10.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - 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	11,817.00	11,817.00	New
Lottery - Unrestricted and Instructional Materials		8560	75,945.00	75,945.00	0.00	75,945.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	173,828.55	173,828.55	85,639.19	208,236.27	34,407.72	19.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	724,214.00	724,214.00	81,351.00	624,214.00	(100,000.00)	-13.8%
TOTAL, OTHER STATE REVENUE			973,987.55	973,987.55	166,990.19	920,212.27	(53,775.28)	-5.5%
OTHER LOCAL REVENUE								
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	80,000.00	80,000.00	16,609.72	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	164,288.00	164,288.00	7,510.86	0.00	(164,288.00)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			244,288.00	244,288.00	24,120.58	80,000.00	(164,288.00)	-67.3%
TOTAL, REVENUES			6,669,536.33	6,669,536.33	1,032,732.77	6,457,434.91		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,929,932.55	2,929,932.55	777,890.68	3,293,289.40	(363,356.85)	-12.4%
Certificated Pupil Support Salaries		1200	192,759.00	192,759.00	62,961.16	217,498.81	(24,739.81)	-12.8%
Certificated Supervisors' and Administrators' Salaries		1300	379,969.20	379,969.20	125,996.80	384,339.95	(4,370.75)	-1.2%
Other Certificated Salaries		1900	472,388.00	472,388.00	180,183.16	613,766.91	(141,378.91)	-29.9%
TOTAL, CERTIFICATED SALARIES			3,975,048.75	3,975,048.75	1,147,031.80	4,508,895.07	(533,846.32)	-13.4%
CLASSIFIED SALARIES								

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)
Classified Instructional Salaries		2100	224,541.00	224,541.00	13,514.34	237,055.37	(12,514.37)	-5.6%
Classified Support Salaries		2200	152,150.00	152,150.00	38,308.56	164,218.03	(12,068.03)	-7.9%
Classified Supervisors' and Administrators' Salaries		2300	75,960.00	75,960.00	0.00	81,824.00	(5,864.00)	-7.7%
Clerical, Technical and Office Salaries		2400	314,330.00	314,330.00	79,435.41	330,625.00	(16,295.00)	-5.2%
Other Classified Salaries		2900	137,138.00	137,138.00	19,660.74	129,484.00	7,654.00	5.6%
TOTAL, CLASSIFIED SALARIES			904,119.00	904,119.00	150,919.05	943,206.40	(39,087.40)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,095,903.42	1,095,903.42	214,835.20	1,200,967.16	(105,063.74)	-9.6%
PERS		3201-3202	256,848.75	256,848.75	42,771.25	245,638.76	11,209.99	4.4%
OASDI/Medicare/Alternative		3301-3302	134,903.39	134,903.39	28,424.55	142,640.40	(7,737.01)	-5.7%
Health and Welfare Benefits		3401-3402	538,301.00	538,301.00	182,694.51	600,778.10	(62,477.10)	-11.6%
Unemployment Insurance		3501-3502	2,436.54	2,436.54	642.29	2,718.50	(281.96)	-11.6%
Workers' Compensation		3601-3602	73,943.20	73,943.20	19,730.05	82,650.78	(8,707.58)	-11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,418.00	209,418.00	54,333.16	229,341.40	(19,923.40)	-9.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,311,754.30	2,311,754.30	543,431.01	2,504,735.10	(192,980.80)	-8.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	156,696.88	156,696.88	8,311.27	150,329.85	6,367.03	4.1%
Noncapitalized Equipment		4400	71,668.04	71,668.04	7,943.17	74,314.80	(2,646.76)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			228,364.92	228,364.92	16,254.44	224,644.65	3,720.27	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	61,486.09	61,486.09	8,025.55	140,486.09	(79,000.00)	-128.5%
Travel and Conferences		5200	14,250.00	14,250.00	4,340.25	14,150.00	100.00	0.7%
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	123,897.00	123,897.00	0.00	123,897.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,019.85	15,019.85	549.71	16,000.00	(980.15)	-6.5%
Professional/Consulting Services and								
Operating Expenditures		5800	40,200.00	40,200.00	18,445.91	57,651.00	(17,451.00)	-43.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,852.94	265,852.94	31,361.42	363,184.09	(97,331.15)	-36.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (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%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	409,014.06	409,014.06	226.35	462,040.09	(53,026.03)	-13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			409,014.06	409,014.06	226.35	462,040.09	(53,026.03)	-13.0%
TOTAL, EXPENDITURES			8,094,153.97	8,094,153.97	1,889,224.07	9,006,705.40		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	197,964.00	197,964.00	0.00	206,245.20	8,281.20	4.2%
(a) TOTAL, INTERFUND TRANSFERS IN			197,964.00	197,964.00	0.00	206,245.20	8,281.20	4.2%
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)			197,964.00	197,964.00	0.00	206,245.20		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	151,317.05
6211	Literacy Coaches and Reading Specialists Grant Program	97,822.59
6266	Educator Effectiveness, FY 2021-22	85,986.00
6300	Lottery: Instructional Materials	218,796.06
6546	Mental Health-Related Services	51,025.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	55,560.06
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	74,721.76
7311	Classified School Employee Professional Development Block Grant	1,097.00
7413	A-G Learning Loss Mitigation Grant	18,007.54
7435	Learning Recovery Emergency Block Grant	38,009.36
7810	Other Restricted State	2,825.37
9010	Other Restricted Local	5,315.26
Total, Restricted Balance		800,483.05



Title:
Untitled

Medium:
Drawing

Student:
Daniel

Teacher:
Maricela Pena

School:
Lorin Grisct

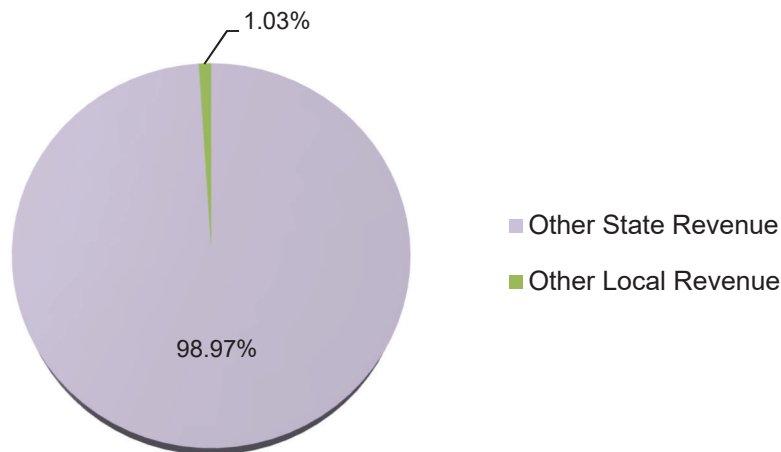
Grade:
12

CHILD DEVELOPMENT FUND

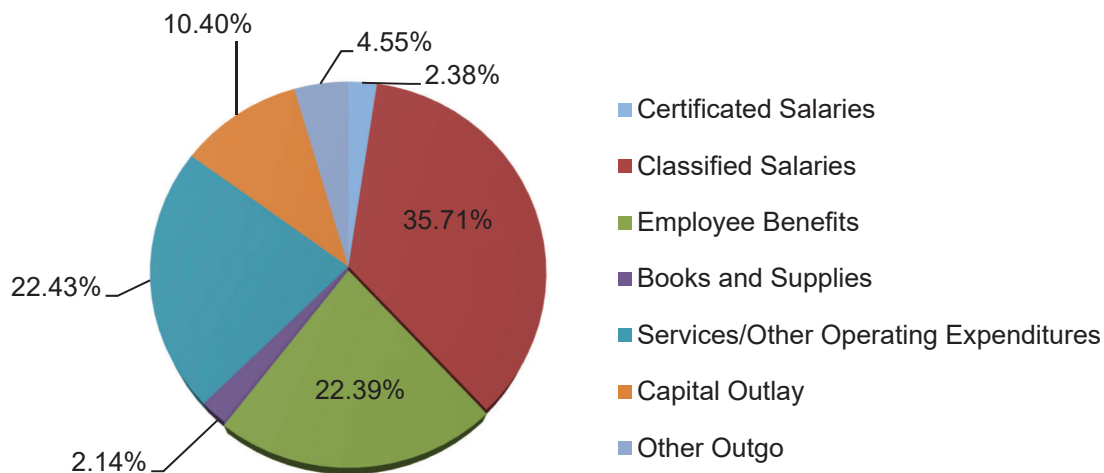
Child Development Fund (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. The total projected revenue is \$28.64 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (60.48%). Total projected expenditures are \$28.91 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30th, 2025 (or later).

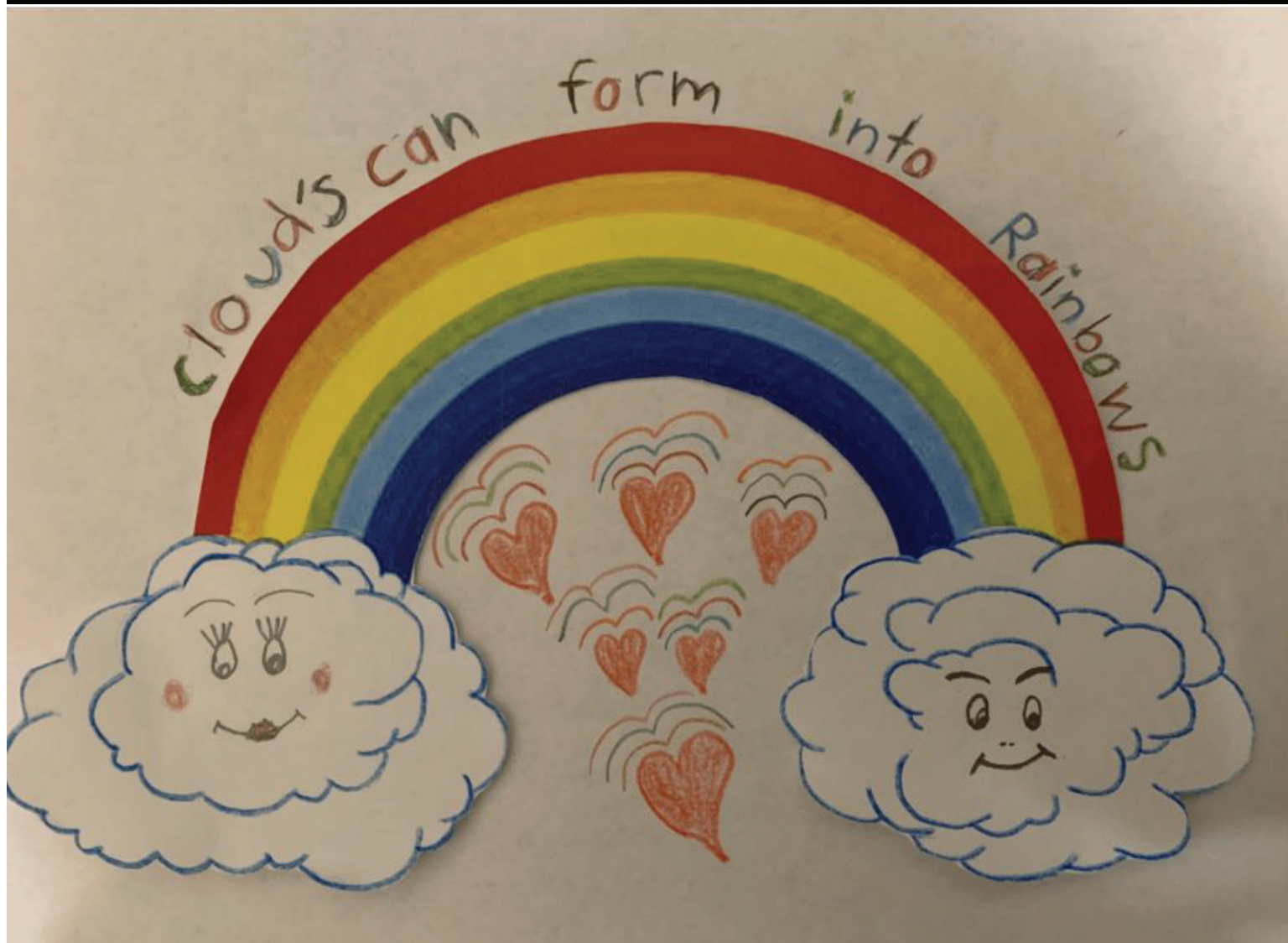
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,510,749.15	25,510,749.15	13,457,605.17	28,348,275.33	2,837,526.18	11.1%
4) Other Local Revenue		8600-8799	295,000.00	295,000.00	121,089.68	295,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,805,749.15	25,805,749.15	13,578,694.85	28,643,275.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	553,236.00	553,236.00	213,353.51	688,824.56	(135,588.56)	-24.5%
2) Classified Salaries		2000-2999	9,909,814.02	9,909,814.02	2,836,297.85	10,322,124.06	(412,310.04)	-4.2%
3) Employee Benefits		3000-3999	6,513,130.28	6,513,130.28	1,656,435.15	6,472,006.05	41,124.23	0.6%
4) Books and Supplies		4000-4999	802,560.92	802,560.92	65,191.85	618,516.97	184,043.95	22.9%
5) Services and Other Operating Expenditures		5000-5999	4,284,782.53	4,284,782.53	231,800.41	6,483,047.54	(2,198,265.01)	-51.3%
6) Capital Outlay		6000-6999	2,590,741.00	2,590,741.00	92,935.01	3,005,999.35	(415,258.35)	-16.0%
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	1,240,484.40	1,240,484.40	0.00	1,315,156.80	(74,672.40)	-6.0%
9) TOTAL, EXPENDITURES			25,894,749.15	25,894,749.15	5,096,013.78	28,905,675.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,000.00)	(89,000.00)	8,482,681.07	(262,400.00)		
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)			(89,000.00)	(89,000.00)	8,482,681.07	(262,400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,958,163.42	3,958,163.42		4,540,769.58	582,606.16	14.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,958,163.42	3,958,163.42		4,540,769.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,958,163.42	3,958,163.42		4,540,769.58		
2) Ending Balance, June 30 (E + F1e)			3,869,163.42	3,869,163.42		4,278,369.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,896,452.07	3,896,452.07		4,277,952.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		416.89		
Expired Checks	0000	9760				416.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(27,288.65)	(27,288.65)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	21,102,880.41	21,102,880.41	12,352,121.54	23,358,379.85	2,255,499.44	10.7%
All Other State Revenue	All Other	8590	4,407,868.74	4,407,868.74	1,105,483.63	4,989,895.48	582,026.74	13.2%
TOTAL, OTHER STATE REVENUE			25,510,749.15	25,510,749.15	13,457,605.17	28,348,275.33	2,837,526.18	11.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,000.00	280,000.00	109,798.23	280,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	15,000.00	15,000.00	11,016.45	15,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	275.00	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			295,000.00	295,000.00	121,089.68	295,000.00	0.00	0.0%
TOTAL, REVENUES			25,805,749.15	25,805,749.15	13,578,694.85	28,643,275.33		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	4,600.36	1,510.45	(1,510.45)	New
Certificated Pupil Support Salaries		1200	125,149.00	125,149.00	86,069.67	304,086.04	(178,937.04)	-143.0%
Certificated Supervisors' and Administrators' Salaries		1300	290,173.00	290,173.00	74,488.48	223,465.36	66,707.64	23.0%
Other Certificated Salaries		1900	137,914.00	137,914.00	48,195.00	159,762.71	(21,848.71)	-15.8%
TOTAL, CERTIFICATED SALARIES			553,236.00	553,236.00	213,353.51	688,824.56	(135,588.56)	-24.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,739,259.50	8,739,259.50	2,556,442.29	9,188,625.13	(449,365.63)	-5.1%
Classified Support Salaries		2200	5,000.00	5,000.00	785.50	5,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	305,557.00	305,557.00	96,916.47	363,112.47	(57,555.47)	-18.8%
Clerical, Technical and Office Salaries		2400	252,969.52	252,969.52	54,474.25	238,057.22	14,912.30	5.9%
Other Classified Salaries		2900	607,028.00	607,028.00	127,679.34	527,329.24	79,698.76	13.1%
TOTAL, CLASSIFIED SALARIES			9,909,814.02	9,909,814.02	2,836,297.85	10,322,124.06	(412,310.04)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,743,892.00	1,743,892.00	384,873.85	1,768,512.61	(24,620.61)	-1.4%
PERS		3201-3202	1,163,108.00	1,163,108.00	268,486.77	1,223,847.71	(60,739.71)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	425,784.18	425,784.18	106,932.38	462,148.81	(36,364.63)	-8.5%
Unemployment Insurance		3401-3402	2,533,366.00	2,533,366.00	715,020.31	2,355,239.33	178,126.67	7.0%
Workers' Compensation		3501-3502	5,229.72	5,229.72	1,510.73	5,496.87	(267.15)	-5.1%
OPEB, Allocated		3601-3602	159,048.38	159,048.38	46,367.05	167,404.63	(8,356.25)	-5.3%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	482,702.00	482,702.00	133,244.06	489,356.09	(6,654.09)	-1.4%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,513,130.28	6,513,130.28	1,656,435.15	6,472,006.05	41,124.23	0.6%
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	707,860.81	707,860.81	52,881.61	547,720.99	160,139.82	22.6%
Noncapitalized Equipment		4400	94,700.11	94,700.11	12,310.24	70,795.98	23,904.13	25.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			802,560.92	802,560.92	65,191.85	618,516.97	184,043.95	22.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	500,000.00	500,000.00	106,931.05	2,220,631.00	(1,720,631.00)	-344.1%
Travel and Conferences		5200	104,500.00	104,500.00	18,154.34	248,500.00	(144,000.00)	-137.8%
Dues and Memberships		5300	5,000.00	5,000.00	1,250.00	5,000.00	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	125,000.00	125,000.00	26,724.96	226,623.73	(101,623.73)	-81.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,300.00	2,300.00	51.83	2,300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,547,682.53	3,547,682.53	78,663.48	3,779,692.81	(232,010.28)	-6.5%
Communications		5900	300.00	300.00	24.75	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,284,782.53	4,284,782.53	231,800.41	6,483,047.54	(2,198,265.01)	-51.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	16,300.00	(16,300.00)	New
Buildings and Improvements of Buildings		6200	2,590,741.00	2,590,741.00	92,935.01	2,989,699.35	(398,958.35)	-15.4%
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			2,590,741.00	2,590,741.00	92,935.01	3,005,999.35	(415,258.35)	-16.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,240,484.40	1,240,484.40	0.00	1,315,156.80	(74,672.40)	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,240,484.40	1,240,484.40	0.00	1,315,156.80	(74,672.40)	-6.0%
TOTAL, EXPENDITURES			25,894,749.15	25,894,749.15	5,096,013.78	28,905,675.33		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6130	Early Education: Center-Based Reserve Account	1,077,952.69
7810	Other Restricted State	3,200,000.00
Total, Restricted Balance		4,277,952.69



Student:
Jayse

Teacher:
Liana Munoz

Title:
Cloud's Can Form Into
Rainbows

Medium:
Drawing

School:
Mendez Fundamental

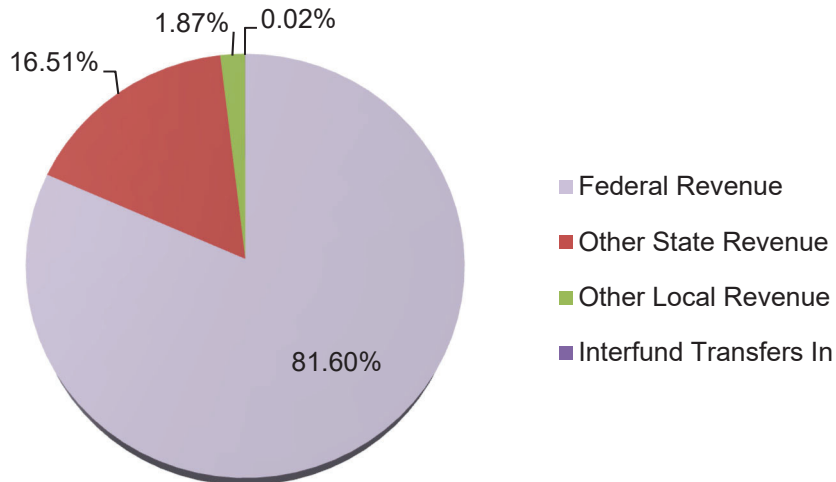
Grade:
06

**CAFETERIA
SPECIAL REVENUE FUND**

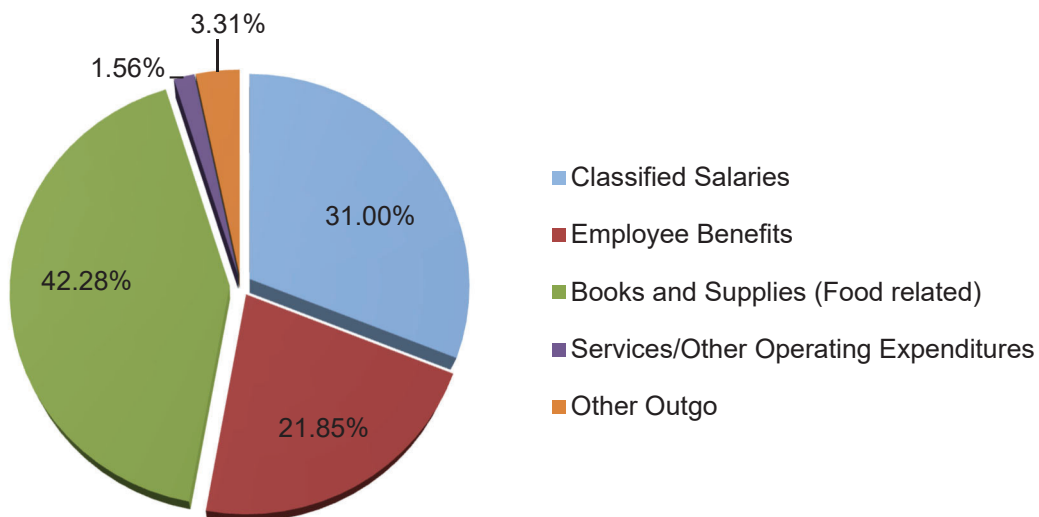
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from the Federal reimbursement process (81.60%). Total projected total revenue is \$42.69 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (52.85%). Total projected expenditures are \$44.95 million.



The district relies on federal revenue to run its daily operations to feed our students. The District projects to have a positive fund balance of approximately \$7.06 million by June 30, 2025.

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	31,016,427.20	31,016,427.20	6,732,967.10	34,844,910.39	3,828,483.19	12.3%
3) Other State Revenue		8300-8599	8,563,580.26	8,563,580.26	1,589,070.28	7,048,626.18	(1,514,954.08)	-17.7%
4) Other Local Revenue		8600-8799	942,125.29	942,125.29	349,098.36	798,961.53	(143,163.76)	-15.2%
5) TOTAL, REVENUES			40,522,132.75	40,522,132.75	8,671,135.74	42,692,498.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,188,040.00	14,188,040.00	3,006,772.60	13,934,430.53	253,609.47	1.8%
3) Employee Benefits		3000-3999	10,092,657.92	10,092,657.92	2,269,544.65	9,821,652.93	271,004.99	2.7%
4) Books and Supplies		4000-4999	13,644,500.00	13,644,500.00	5,085,007.10	19,000,543.37	(5,356,043.37)	-39.3%
5) Services and Other Operating Expenditures		5000-5999	702,937.00	702,937.00	85,223.20	700,516.41	2,420.59	0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,521,937.77	1,521,937.77	0.00	1,492,822.46	29,115.31	1.9%
9) TOTAL, EXPENDITURES			40,150,072.69	40,150,072.69	10,446,547.55	44,949,965.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372,060.06	372,060.06	(1,775,411.81)	(2,257,467.60)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	34,702.85	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	34,702.85	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			382,060.06	382,060.06	(1,740,708.96)	(2,247,467.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,389,003.73	6,389,003.73		9,306,753.46	2,917,749.73	45.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,389,003.73	6,389,003.73		9,306,753.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,389,003.73	6,389,003.73		9,306,753.46		
2) Ending Balance, June 30 (E + F1e)			6,771,063.79	6,771,063.79		7,059,285.86		
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	6,771,063.79	6,771,063.79		7,059,285.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	29,016,427.20	29,016,427.20	5,837,664.19	32,659,991.64	3,643,564.44	12.6%
Donated Food Commodities		8221	2,000,000.00	2,000,000.00	895,302.91	2,184,918.75	184,918.75	9.2%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,016,427.20	31,016,427.20	6,732,967.10	34,844,910.39	3,828,483.19	12.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,563,580.26	8,563,580.26	1,623,773.13	7,048,626.18	(1,514,954.08)	-17.7%
All Other State Revenue		8590	0.00	0.00	(34,702.85)	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,563,580.26	8,563,580.26	1,589,070.28	7,048,626.18	(1,514,954.08)	-17.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	15,000.00	15,000.00	364.00	15,000.00	0.00	0.0%
Food Service Sales		8634	617,125.29	617,125.29	176,970.94	622,278.39	5,153.10	0.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	41,180.28	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	250,000.00	250,000.00	130,583.14	101,683.14	(148,316.86)	-59.3%
TOTAL, OTHER LOCAL REVENUE			942,125.29	942,125.29	349,098.36	798,961.53	(143,163.76)	-15.2%
TOTAL, REVENUES			40,522,132.75	40,522,132.75	8,671,135.74	42,692,498.10		
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	11,360,671.00	11,360,671.00	2,289,542.63	11,013,905.23	346,765.77	3.1%
Classified Supervisors' and Administrators' Salaries		2300	2,601,622.00	2,601,622.00	659,320.05	2,690,910.30	(89,288.30)	-3.4%
Clerical, Technical and Office Salaries		2400	225,747.00	225,747.00	57,909.92	229,615.00	(3,868.00)	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,188,040.00	14,188,040.00	3,006,772.60	13,934,430.53	253,609.47	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,455,110.00	3,455,110.00	760,886.67	3,471,940.40	(16,830.40)	-0.5%
OASDI/Medicare/Alternative		3301-3302	1,040,710.90	1,040,710.90	216,900.90	1,021,911.44	18,799.46	1.8%
Health and Welfare Benefits		3401-3402	4,735,664.00	4,735,664.00	1,120,679.73	4,524,749.41	210,914.59	4.5%
Unemployment Insurance		3501-3502	7,086.30	7,086.30	1,464.74	7,182.70	(96.40)	-1.4%
Workers' Compensation		3601-3602	215,632.72	215,632.72	45,763.22	213,318.14	2,314.58	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	638,454.00	638,454.00	123,849.39	582,550.84	55,903.16	8.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,092,657.92	10,092,657.92	2,269,544.65	9,821,652.93	271,004.99	2.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	808,700.00	808,700.00	402,748.71	1,057,385.09	(248,685.09)	-30.8%
Noncapitalized Equipment		4400	7,800.00	7,800.00	0.00	7,800.00	0.00	0.0%
Food		4700	12,828,000.00	12,828,000.00	4,682,258.39	17,935,358.28	(5,107,358.28)	-39.8%
TOTAL, BOOKS AND SUPPLIES			13,644,500.00	13,644,500.00	5,085,007.10	19,000,543.37	(5,356,043.37)	-39.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	70,000.00	70,000.00	(6,397.00)	70,000.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	0.00	1,250.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	9,439.68	9,839.68	(9,439.68)	-2,359.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	238,000.00	238,000.00	60,308.47	242,000.00	(4,000.00)	-1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	440,000.00	440,000.00	42,352.31	402,196.77	37,803.23	8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,713.00)	(172,713.00)	(25,934.07)	(172,682.64)	(30.36)	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	126,000.00	126,000.00	5,414.04	147,812.60	(21,812.60)	-17.3%
Communications		5900	0.00	0.00	39.77	100.00	(100.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			702,937.00	702,937.00	85,223.20	700,516.41	2,420.59	0.3%
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	1,521,937.77	1,521,937.77	0.00	1,492,822.46	29,115.31	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,521,937.77	1,521,937.77	0.00	1,492,822.46	29,115.31	1.9%
TOTAL, EXPENDITURES			40,150,072.69	40,150,072.69	10,446,547.55	44,949,965.70		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	10,000.00	34,702.85	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	10,000.00	34,702.85	10,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,000.00	10,000.00	34,702.85	10,000.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,314,236.76
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	93,182.53
9010	Other Restricted Local	651,866.57
Total, Restricted Balance		7,059,285.86



Title:
Circles Of Life

Medium:
Drawing

Student:
Karen

Teacher:
Nancy Larragoiti

School:
Godinez Fundamental

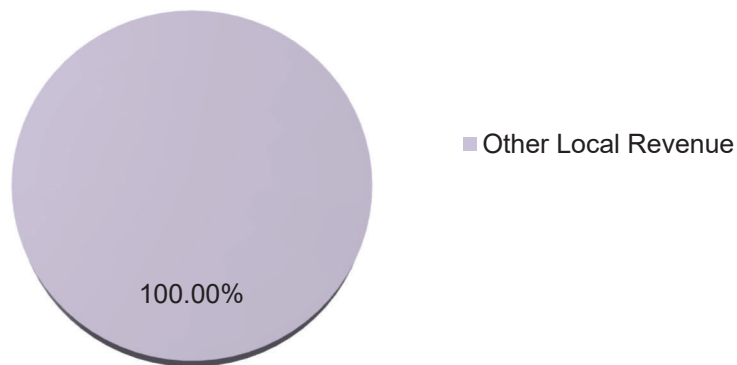
Grade:
12

DEFERRED MAINTENANCE FUND

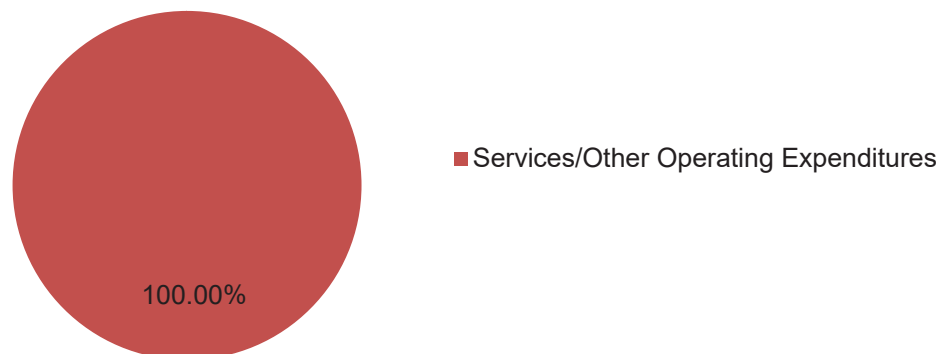
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures represent the only expense categories budgeted at this time. Total projected expenditures are \$0.49 million to cover facilities projects for Nutrition Services department.



The projected fund balance of \$0.03 million is reserved for maintenance projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	10,000.00	10,000.00	23,398.00	32,036.00	22,036.00	220.4%
5) TOTAL, REVENUES			10,000.00	10,000.00	23,398.00	32,036.00		
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	489,266.87	489,266.87	267.68	494,582.16	(5,315.29)	-1.1%
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			489,266.87	489,266.87	267.68	494,582.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(479,266.87)	(479,266.87)	23,130.32	(462,546.16)		
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)			(479,266.87)	(479,266.87)	23,130.32	(462,546.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,275,087.43	2,275,087.43		492,582.16	(1,782,505.27)	-78.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,275,087.43	2,275,087.43		492,582.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,275,087.43	2,275,087.43		492,582.16		
2) Ending Balance, June 30 (E + F1e)			1,795,820.56	1,795,820.56		30,036.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	1,795,820.56	1,795,820.56		30,036.00		
140000 Maintenance Projects	0000	9780		1,748,440.90				
140001 Artificial Turf Maintenance	0000	9780		47,379.66				
140000 Maintenance Projects	0000	9780	1,748,440.90					
140001 Artificial Turf Maintenance	0000	9780	47,379.66					
140000 Maintenance Projects	0000	9780				30,036.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	23,398.00	32,036.00	22,036.00	220.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	23,398.00	32,036.00	22,036.00	220.4%
TOTAL, REVENUES			10,000.00	10,000.00	23,398.00	32,036.00		
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								

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	487,266.87	487,266.87	0.00	492,582.16	(5,315.29)	-1.1%
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	2,000.00	2,000.00	267.68	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			489,266.87	489,266.87	267.68	494,582.16	(5,315.29)	-1.1%
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			489,266.87	489,266.87	267.68	494,582.16		
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



Student:
Melvin

Teacher:
Helen Seigel

Title:
The Love for my Mom
and Culture

Medium:
Drawing

School:
Godinez Fundamental

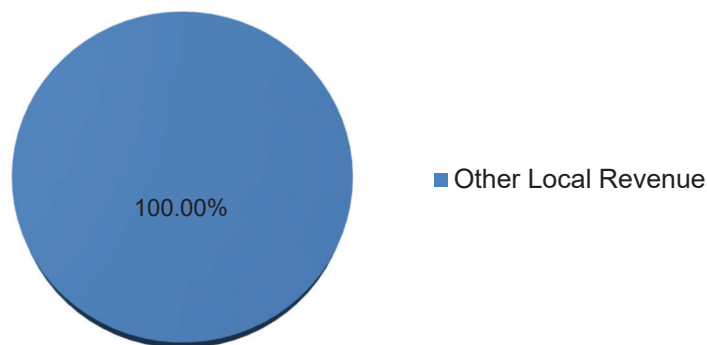
Grade:
12

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

Special Reserve Fund for Other Than Capital Outlay Projects (17)



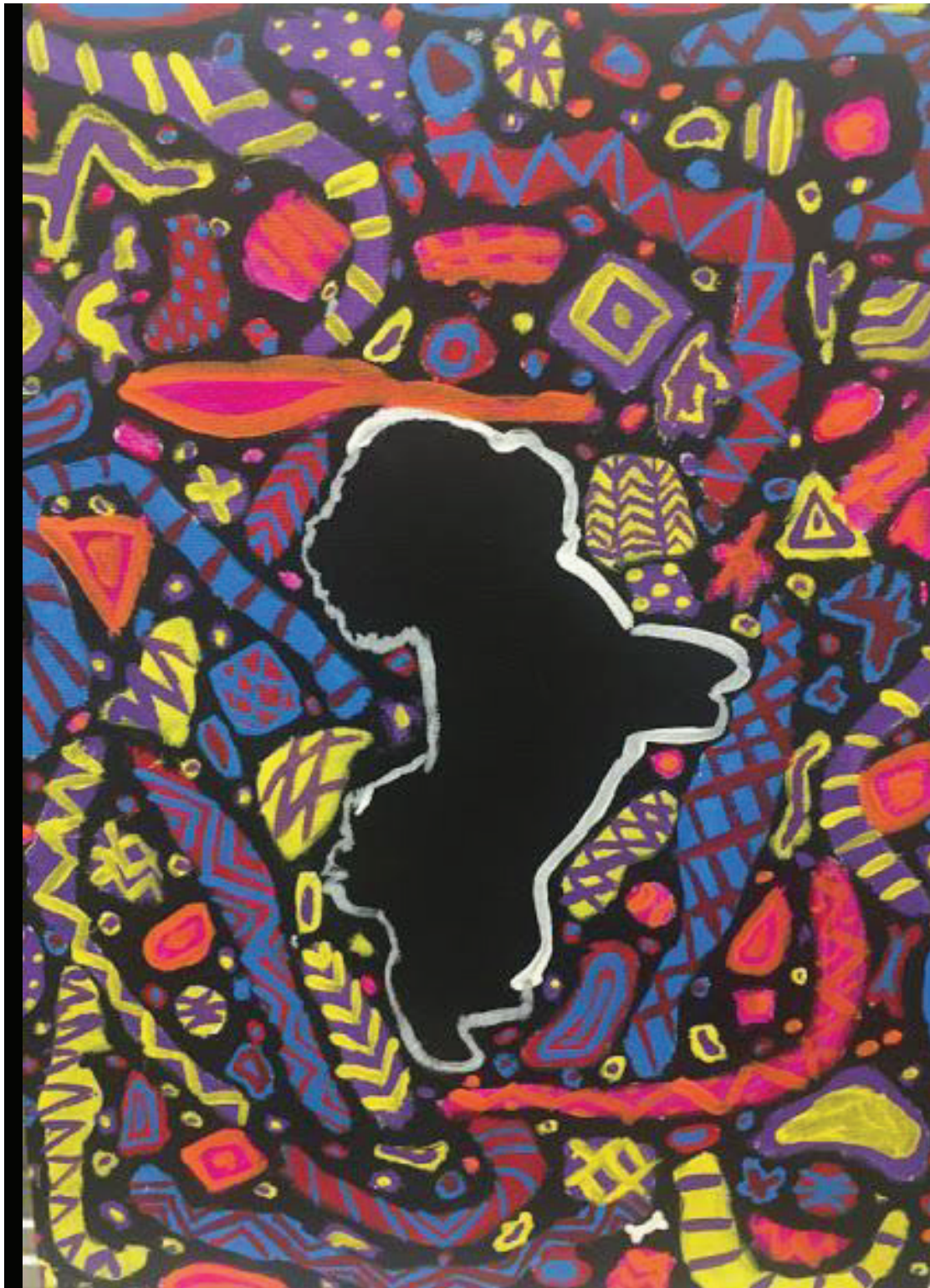
The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than capital outlay. The projected ending fund balance of \$1.37 million is reserved for the District's operating systems. Effective with the adoption of the 2022-23 budget, Fund 17 is part of the 10% reserve cap.



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	55,664.67	55,664.67	9,707.62	55,664.67	0.00	0.0%
5) TOTAL, REVENUES			55,664.67	55,664.67	9,707.62	55,664.67		
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)			55,664.67	55,664.67	9,707.62	55,664.67		
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)			55,664.67	55,664.67	9,707.62	55,664.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,307,977.00	1,307,977.00		1,315,968.34	7,991.34	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,977.00	1,307,977.00		1,315,968.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,977.00	1,307,977.00		1,315,968.34		
2) Ending Balance, June 30 (E + F1e)			1,363,641.67	1,363,641.67		1,371,633.01		
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	1,363,641.67	1,363,641.67		1,371,633.01		

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)
Fiscal Stabilization	0000	9780		1,363,641.67				
Fiscal Stabilization	0000	9780	1,363,641.67					
Fiscal Stabilization	0000	9780				1,371,633.01		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,664.67	55,664.67	9,707.62	55,664.67	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%
TOTAL, OTHER LOCAL REVENUE			55,664.67	55,664.67	9,707.62	55,664.67	0.00	0.0%
TOTAL, REVENUES			55,664.67	55,664.67	9,707.62	55,664.67		
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



Title:
Little Dog

Medium:
Painting

Student:
Anonymous

Teacher:
Arica Dowd

School:
McFadden

Grade:
08

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

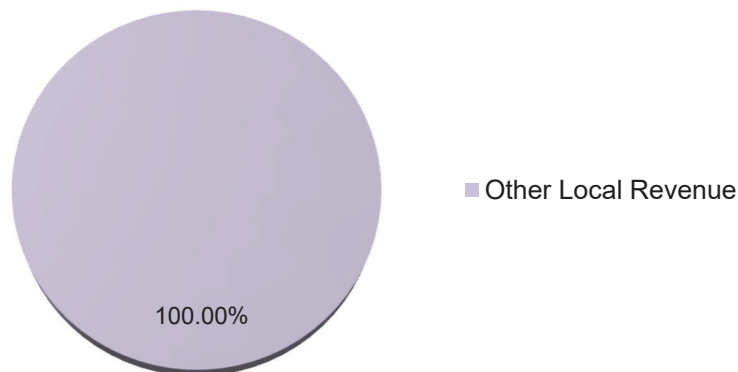
Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$0.37 million in the fiscal year 2024-25.



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	13,400.00	13,400.00	2,605.44	13,400.00	0.00	0.0%
5) TOTAL, REVENUES			13,400.00	13,400.00	2,605.44	13,400.00		
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)			13,400.00	13,400.00	2,605.44	13,400.00		
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)			13,400.00	13,400.00	2,605.44	13,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	350,758.70	350,758.70		353,195.36	2,436.66	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,758.70	350,758.70		353,195.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,758.70	350,758.70		353,195.36		
2) Ending Balance, June 30 (E + F1e)			364,158.70	364,158.70		366,595.36		
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) 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	364,158.70	364,158.70		366,595.36		

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)
Fiscal Stabilization	0000	9780		364,158.70				
Fiscal Stabilization	0000	9780	364,158.70					
Fiscal Stabilization	0000	9780				366,595.36		
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 LOCAL REVENUE								
Interest		8660	13,400.00	13,400.00	2,605.44	13,400.00	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%
TOTAL, OTHER LOCAL REVENUE			13,400.00	13,400.00	2,605.44	13,400.00	0.00	0.0%
TOTAL, REVENUES			13,400.00	13,400.00	2,605.44	13,400.00		
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								
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



Student:
Marilyn

Teacher:
Nancy Larragoiti

Title:
The World Of Today

Medium:
Drawing

School:
Godinez Fundamental

Grade:
09

BUILDING FUND

Building Fund (21)

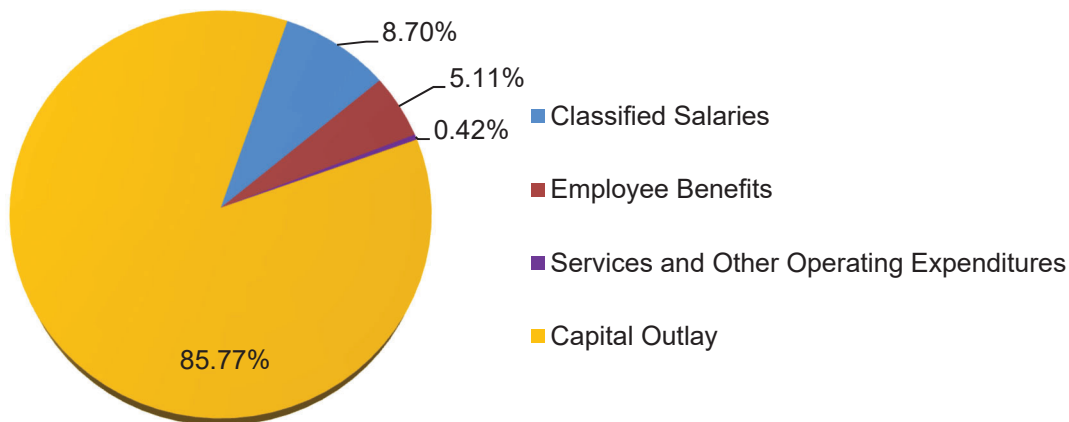


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019. Series B in the amount of \$78.6 million was received in January 2021. Series C in the amount of \$91.14 million was received in December 2022.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of capital outlay projects that are budgeted and scheduled for implementation in 2024-25:

Type of Project	Location	Budget Amount
Modernization	Various Locations	\$1.37 million
Renovation	Various Locations	\$7.48 million
P2P	Jefferson Elementary	\$0.05 million
Sports Complex	Saddleback HS	\$1.04 million
Career Technical Education	Valley HS	\$0.06 million
General Operations	Various Locations	\$0.37 million



The projected fund balance of \$45.43 million is reserved for the remaining Measure I projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	1,512,675.00	1,512,675.00	442,661.68	1,501,286.01	(11,388.99)	-0.8%
5) TOTAL, REVENUES			1,512,675.00	1,512,675.00	442,661.68	1,501,286.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,095,757.00	1,095,757.00	268,436.62	1,052,764.62	42,992.38	3.9%
3) Employee Benefits		3000-3999	640,343.69	640,343.69	155,820.58	617,902.66	22,441.03	3.5%
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	50,390.00	50,390.00	23,954.54	50,390.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,655,687.04	1,655,687.04	4,800,815.00	10,370,282.03	(8,714,594.99)	-526.3%
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			3,442,177.73	3,442,177.73	5,249,026.74	12,091,339.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,929,502.73)	(1,929,502.73)	(4,806,365.06)	(10,590,053.30)		
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)			(1,929,502.73)	(1,929,502.73)	(4,806,365.06)	(10,590,053.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,772,613.76	47,772,613.76		56,020,371.70	8,247,757.94	17.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,772,613.76	47,772,613.76		56,020,371.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,772,613.76	47,772,613.76		56,020,371.70		
2) Ending Balance, June 30 (E + F1e)			45,843,111.03	45,843,111.03		45,430,318.40		
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	45,843,111.03	45,843,111.03		45,430,318.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
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								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,512,675.00	1,512,675.00	444,210.24	1,512,675.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(1,548.56)	(11,388.99)	(11,388.99)	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,512,675.00	1,512,675.00	442,661.68	1,501,286.01	(11,388.99)	-0.8%
TOTAL, REVENUES			1,512,675.00	1,512,675.00	442,661.68	1,501,286.01		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	802,232.00	802,232.00	195,731.62	759,221.62	43,010.38	5.4%
Clerical, Technical and Office Salaries		2400	293,525.00	293,525.00	72,705.00	293,543.00	(18.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,095,757.00	1,095,757.00	268,436.62	1,052,764.62	42,992.38	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	296,402.88	296,402.88	72,382.46	284,549.18	11,853.70	4.0%
OASDI/Medicare/Alternativ e		3301-3302	83,826.90	83,826.90	20,354.65	80,085.76	3,741.14	4.5%

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)
Health and Welfare Benefits		3401-3402	190,971.00	190,971.00	46,870.41	187,471.43	3,499.57	1.8%
Unemployment Insurance		3501-3502	547.58	547.58	132.38	524.54	23.04	4.2%
Workers' Compensation		3601-3602	16,657.13	16,657.13	4,082.25	16,003.74	653.39	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	51,938.20	51,938.20	11,998.43	49,268.01	2,670.19	5.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			640,343.69	640,343.69	155,820.58	617,902.66	22,441.03	3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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	50,390.00	50,390.00	23,954.54	50,390.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,390.00	50,390.00	23,954.54	50,390.00	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	1,655,687.04	1,655,687.04	4,800,815.00	10,370,282.03	(8,714,594.99)	-526.3%
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			1,655,687.04	1,655,687.04	4,800,815.00	10,370,282.03	(8,714,594.99)	-526.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,442,177.73	3,442,177.73	5,249,026.74	12,091,339.31		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	45,430,318.40
Total, Restricted Balance		45,430,318.40



Title:
Cubism

Medium:
Digital media

Student:
Amelia

Teacher:
Maile Klein

School:
Santa Ana

Grade:
10

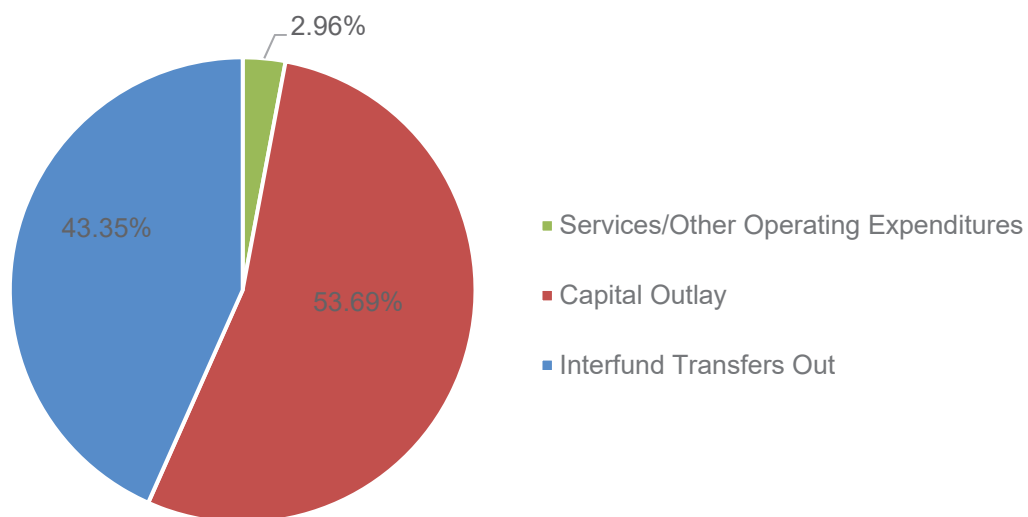
CAPITAL FACILITIES FUND

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected total revenue is \$9.5 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures of \$2.36 million are for Martin, Santa Ana, Villa, Valley, and MIT projects, as well as other district-wide operating costs. In addition, \$1.80 million is budgeted for lease purchase debt payments.



There is a projected fund balance of \$48.90 million that is reserved for legally restricted facility projects (\$32.06 million), capital facilities projects (\$15.13 million), and City of Santa Ana Redevelopment (\$1.71 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500,711.00	5,500,711.00	460,035.23	9,500,711.00	4,000,000.00	72.7%
5) TOTAL, REVENUES			5,500,711.00	5,500,711.00	460,035.23	9,500,711.00		
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	123,000.00	123,000.00	5,535.78	123,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	762,118.28	762,118.28	109,558.66	2,232,769.47	(1,470,651.19)	-193.0%
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			885,118.28	885,118.28	115,094.44	2,355,769.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,615,592.72	4,615,592.72	344,940.79	7,144,941.53		
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	1,802,867.81	1,802,867.81	1,802,867.81	1,802,867.81	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			(1,802,867.81)	(1,802,867.81)	(1,802,867.81)	(1,802,867.81)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,812,724.91	2,812,724.91	(1,457,927.02)	5,342,073.72		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,876,215.61	40,876,215.61		43,559,104.87	2,682,889.26	6.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,876,215.61	40,876,215.61		43,559,104.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,876,215.61	40,876,215.61		43,559,104.87		
2) Ending Balance, June 30 (E + F1e)			43,688,940.52	43,688,940.52		48,901,178.59		
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	24,327,342.31	24,327,342.31		32,056,979.64		
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	19,361,598.21	19,361,598.21		16,844,198.95		
250000 Capital Facilities Projects	0000	9780		16,281,938.84				
259157 City of Santa Ana Redevelopment	0000	9780		3,079,659.37				
250000 Capital Facilities Projects	0000	9780	16,281,938.84					
259157 City of Santa Ana Redevelopment	0000	9780	3,079,659.37					
250000 Capital Facilities Projects	0000	9780				15,128,269.47		
259157 City of Santa Ana Redevelopment	0000	9780				1,715,929.48		
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	4,900,711.00	4,900,711.00	0.00	4,900,711.00	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	600,000.00	600,000.00	309,653.73	600,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	150,381.50	4,000,000.00	4,000,000.00	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			5,500,711.00	5,500,711.00	460,035.23	9,500,711.00	4,000,000.00	72.7%
TOTAL, REVENUES			5,500,711.00	5,500,711.00	460,035.23	9,500,711.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

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 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								
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	123,000.00	123,000.00	5,535.78	123,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,000.00	123,000.00	5,535.78	123,000.00	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	762,118.28	762,118.28	109,558.66	2,232,769.47	(1,470,651.19)	-193.0%
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			762,118.28	762,118.28	109,558.66	2,232,769.47	(1,470,651.19)	-193.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			885,118.28	885,118.28	115,094.44	2,355,769.47		
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	1,802,867.81	1,802,867.81	1,802,867.81	1,802,867.81	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,802,867.81	1,802,867.81	1,802,867.81	1,802,867.81	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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)			(1,802,867.81)	(1,802,867.81)	(1,802,867.81)	(1,802,867.81)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	32,056,979.64
Total, Restricted Balance		32,056,979.64



Student:
Johnathan

Teacher:
Irene Prestinary

Title:
Book, Tree and
Butterflies

Medium:
Drawing

School:
Sierra Prep

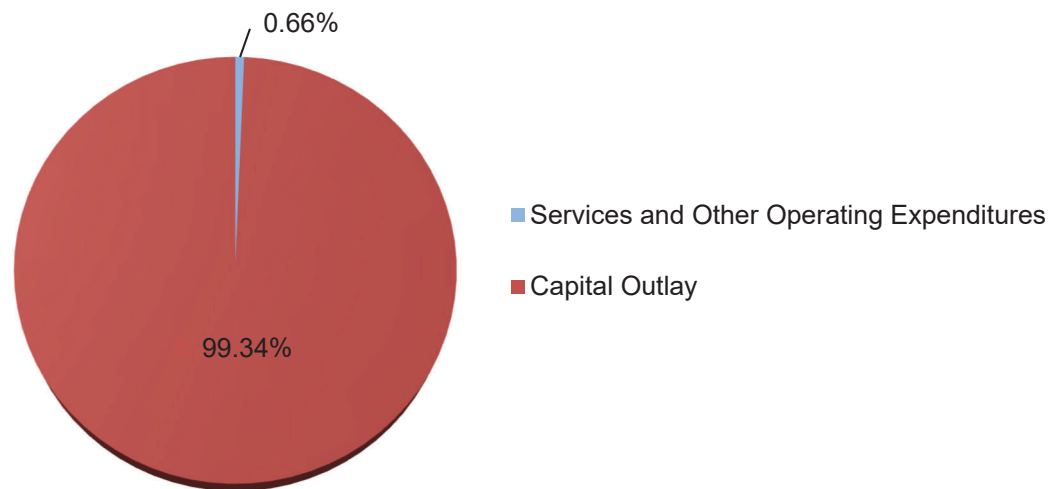
Grade:
07

COUNTY SCHOOL FACILITIES FUND

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected beginning balance will cover the expenditure costs of \$3.58 million in services and capital outlay expenses.



The projected fund balance of approximately \$22.66 million is reserved for future legally restricted projects, i.e. Century HS Modernization project, Santa Ana HS Modernization project, and Valley HS Auditorium projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	1,269,302.06	1,269,302.06	197,696.04	1,269,302.06	0.00	0.0%
5) TOTAL, REVENUES			1,269,302.06	1,269,302.06	197,696.04	1,269,302.06		
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	15,000.00	15,000.00	2,260.62	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,274,714.01	2,274,714.01	1,564,615.55	3,568,835.39	(1,294,121.38)	-56.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,289,714.01	2,289,714.01	1,566,876.17	3,583,835.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,020,411.95)	(1,020,411.95)	(1,369,180.13)	(2,314,533.33)		
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)			(1,020,411.95)	(1,020,411.95)	(1,369,180.13)	(2,314,533.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,282,483.63	22,282,483.63		24,971,049.06	2,688,565.43	12.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,282,483.63	22,282,483.63		24,971,049.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,282,483.63	22,282,483.63		24,971,049.06		
2) Ending Balance, June 30 (E + F1e)			21,262,071.68	21,262,071.68		22,656,515.73		
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	21,262,071.68	21,262,071.68		22,656,515.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,269,302.06	1,269,302.06	197,696.04	1,269,302.06	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,269,302.06	1,269,302.06	197,696.04	1,269,302.06	0.00	0.0%
TOTAL, REVENUES			1,269,302.06	1,269,302.06	197,696.04	1,269,302.06		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	2,260.62	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	2,260.62	15,000.00	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	2,274,714.01	2,274,714.01	1,564,615.55	3,568,835.39	(1,294,121.38)	-56.9%
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			2,274,714.01	2,274,714.01	1,564,615.55	3,568,835.39	(1,294,121.38)	-56.9%
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			2,289,714.01	2,289,714.01	1,566,876.17	3,583,835.39		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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%
(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
7710	State School Facilities Projects	22,656,515.73
Total, Restricted Balance		22,656,515.73



Title:
The Sweetness Of A Flower

Medium:
Drawing

Student:
Clarissa

Teacher:
Nancy Larragoiti

School:
Godinez Fundamental

Grade:
09

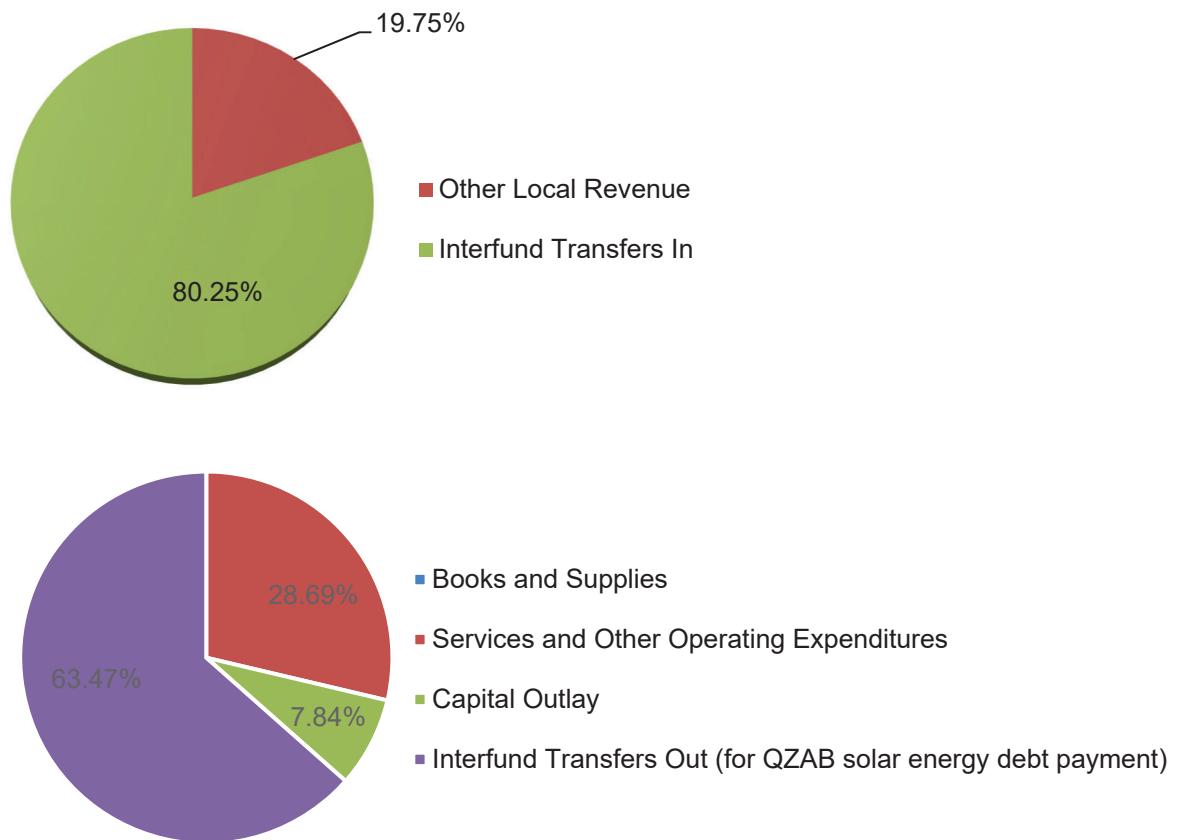
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below and other operating costs:

Funding Source	Funded Projects
QZAB Solar	\$1.62 million is allocated to service QZAB Solar debt;
Capital Outlay Projects	\$0.92 million is allocated for professional services (e.g., Legal Services), Willard CTE renovations, Taft Privacy Screen, and Mitchell Shade Umbrella.
California Solar Initiative Rebate	\$0.01 million is allocated for solar panels and architect consultation.



The projected fund balance of approximately \$8.14 million is reserved for legally restricted projects (\$1.15 million), future capital outlay projects (\$4.83 million), QZAB Solar Energy debt payments (\$1.33 million), and California Solar Initiative projects (\$0.83 million).

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	380,510.17	380,510.17	68,387.45	380,510.17	0.00	0.0%
5) TOTAL, REVENUES			380,510.17	380,510.17	68,387.45	380,510.17		
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	720,000.00	720,000.00	27,298.07	731,868.10	(11,868.10)	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	56,939.57	200,059.40	(200,059.40)	New
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			720,000.00	720,000.00	84,237.64	931,927.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,489.83)	(339,489.83)	(15,850.19)	(551,417.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,546,401.84	1,546,401.84	1,546,401.84	1,546,401.84	0.00	0.0%
b) Transfers Out		7600-7629	1,618,722.41	1,618,722.41	1,618,722.41	1,618,722.41	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			(72,320.57)	(72,320.57)	(72,320.57)	(72,320.57)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411,810.40)	(411,810.40)	(88,170.76)	(623,737.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,118,303.12	8,118,303.12		8,769,797.07	651,493.95	8.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,118,303.12	8,118,303.12		8,769,797.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,118,303.12	8,118,303.12		8,769,797.07		
2) Ending Balance, June 30 (E + F1e)			7,706,492.72	7,706,492.72		8,146,059.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,152,214.53	1,152,214.53		1,152,214.53		
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	6,554,278.19	6,554,278.19		6,993,844.64		
400000 Future Capital Projects	0000	9780		4,523,810.14				
400308 QZAB Solar Energy	0000	9780		1,248,348.54				
400309 California Solar Initiative	0000	9780		782,119.51				
400000 Future Capital Projects	0000	9780	4,523,810.14					
400308 QZAB Solar Energy	0000	9780	1,248,348.54					
400309 California Solar Initiative	0000	9780	782,119.51					
400000 Future Capital Projects	0000	9780				4,830,153.60		
400308 QZAB Solar Energy	0000	9780				1,329,215.52		
400309 California Solar Initiative	0000	9780				834,475.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	380,510.17	380,510.17	68,387.45	380,510.17	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,510.17	380,510.17	68,387.45	380,510.17	0.00	0.0%
TOTAL, REVENUES			380,510.17	380,510.17	68,387.45	380,510.17		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	720,000.00	720,000.00	27,298.07	731,868.10	(11,868.10)	-1.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			720,000.00	720,000.00	27,298.07	731,868.10	(11,868.10)	-1.6%
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	56,939.57	200,059.40	(200,059.40)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	56,939.57	200,059.40	(200,059.40)	New
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			720,000.00	720,000.00	84,237.64	931,927.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,546,401.84	1,546,401.84	1,546,401.84	1,546,401.84	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			1,546,401.84	1,546,401.84	1,546,401.84	1,546,401.84	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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: 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	1,618,722.41	1,618,722.41	1,618,722.41	1,618,722.41	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,618,722.41	1,618,722.41	1,618,722.41	1,618,722.41	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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)			(72,320.57)	(72,320.57)	(72,320.57)	(72,320.57)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	1,152,214.53
Total, Restricted Balance		1,152,214.53



Student:
Geroge

Teacher:
Naomi Kadinoff

Title:
Through a Rose
Window

Medium:
Digital Art

School:
Villa Fundamental

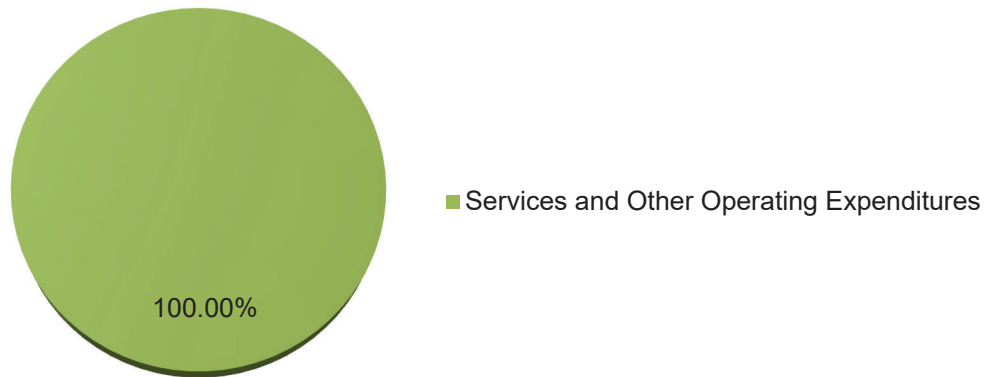
Grade:
06

CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS

Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District. The projected expenditure of \$0.02 million is for operating costs.



The projected fund balance of \$0.64 million is reserved for legally restricted future facility projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	24,910.04	24,910.04	4,787.82	24,910.04	0.00	0.0%
5) TOTAL, REVENUES			24,910.04	24,910.04	4,787.82	24,910.04		
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	20,300.00	20,300.00	54.74	20,300.00	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			20,300.00	20,300.00	54.74	20,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,610.04	4,610.04	4,733.08	4,610.04		
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)			4,610.04	4,610.04	4,733.08	4,610.04		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	644,916.31	644,916.31		633,060.93	(11,855.38)	-1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			644,916.31	644,916.31		633,060.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			644,916.31	644,916.31		633,060.93		
2) Ending Balance, June 30 (E + F1e)			649,526.35	649,526.35		637,670.97		
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	649,526.35	649,526.35		637,670.97		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24,910.04	24,910.04	4,787.82	24,910.04	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,910.04	24,910.04	4,787.82	24,910.04	0.00	0.0%
TOTAL, REVENUES			24,910.04	24,910.04	4,787.82	24,910.04		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,300.00	20,300.00	54.74	20,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,300.00	20,300.00	54.74	20,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,300.00	20,300.00	54.74	20,300.00		
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%

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	637,670.97
Total, Restricted Balance		637,670.97



Title:
Water is Life

Medium:
Drawing

Student:
Cynthia

Teacher:
Nena Kellar

School:
Century

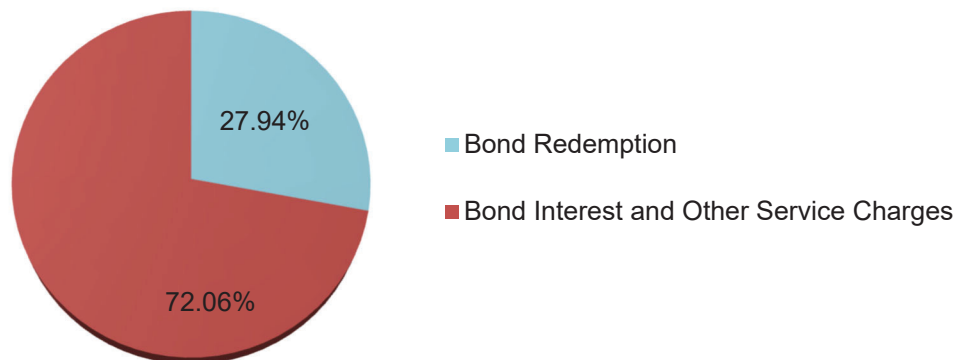
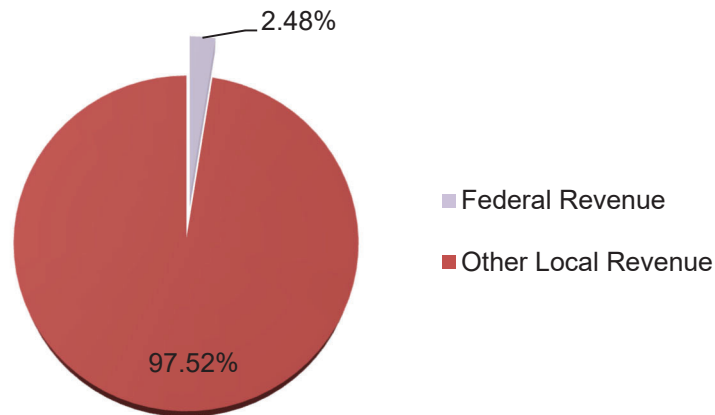
Grade:
10

BOND INTEREST AND REDEMPTION FUND

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$27.47 million and \$28.95 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.00	681,244.00	(751,822.00)	-52.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,621,290.00	25,621,290.00	0.00	26,791,620.00	1,170,330.00	4.6%
5) TOTAL, REVENUES			27,054,356.00	27,054,356.00	0.00	27,472,864.00		
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	28,944,035.00	28,944,035.00	0.00	28,945,053.00	(1,018.00)	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			28,944,035.00	28,944,035.00	0.00	28,945,053.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,889,679.00)	(1,889,679.00)	0.00	(1,472,189.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,889,679.00)	(1,889,679.00)	0.00	(1,472,189.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,769,521.00	44,769,521.00		48,464,702.00	3,695,181.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,769,521.00	44,769,521.00		48,464,702.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,769,521.00	44,769,521.00		48,464,702.00		
2) Ending Balance, June 30 (E + F1e)			42,879,842.00	42,879,842.00		46,992,513.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	42,879,842.00	42,879,842.00		46,992,513.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.00	681,244.00	(751,822.00)	-52.5%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.00	681,244.00	(751,822.00)	-52.5%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	25,094,616.00	25,094,616.00	0.00	26,355,887.00	1,261,271.00	5.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	406,633.00	406,633.00	0.00	278,883.00	(127,750.00)	-31.4%
Supplemental Taxes		8614	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%
Interest		8660	120,041.00	120,041.00	0.00	156,850.00	36,809.00	30.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,621,290.00	25,621,290.00	0.00	26,791,620.00	1,170,330.00	4.6%
TOTAL, REVENUES			27,054,356.00	27,054,356.00	0.00	27,472,864.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,997,072.00	7,997,072.00	0.00	8,086,072.00	(89,000.00)	-1.1%
Bond Interest and Other Service Charges		7434	20,946,963.00	20,946,963.00	0.00	20,858,981.00	87,982.00	0.4%
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)			28,944,035.00	28,944,035.00	0.00	28,945,053.00	(1,018.00)	0.0%
TOTAL, EXPENDITURES			28,944,035.00	28,944,035.00	0.00	28,945,053.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) 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	46,992,513.00
Total, Restricted Balance		46,992,513.00



Student:
Brianna

Teacher:
Steven Ramirez

Title:
Graphic Trend

Medium:
Graphic Design/Digital
Media

School:
Century

Grade:
9

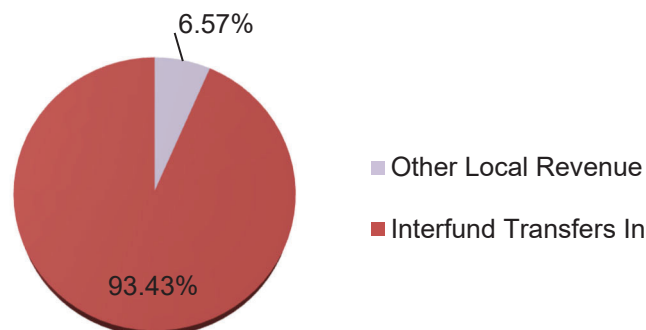
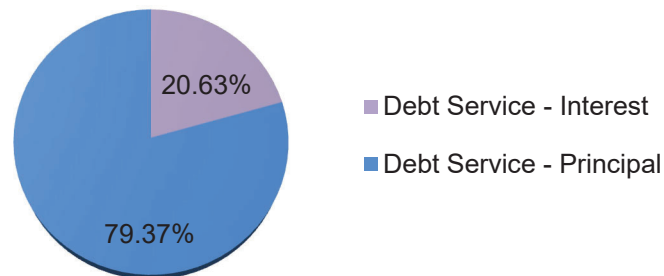
DEBT SERVICE FUND

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	<p>1999 Certificates of Participation for the acquisition and construction of Esqueda and Heroes elementary schools as well as additional school facility projects</p> <p>2018 refunding COP to prepay the District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects</p>
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	526,358.59	526,358.59	1,106.43	526,358.59	0.00	0.0%
5) TOTAL, REVENUES			526,358.59	526,358.59	1,106.43	526,358.59		
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	7,910,147.81	7,910,147.81	2,077,427.50	7,910,147.81	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			7,910,147.81	7,910,147.81	2,077,427.50	7,910,147.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,383,789.22)	(7,383,789.22)	(2,076,321.07)	(7,383,789.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,483,789.22	7,483,789.22	7,483,789.22	7,483,789.22	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			7,483,789.22	7,483,789.22	7,483,789.22	7,483,789.22		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	5,407,468.15	100,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	212,146.13	212,146.13		221,668.34	9,522.21	4.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,146.13	212,146.13		221,668.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,146.13	212,146.13		221,668.34		
2) Ending Balance, June 30 (E + F1e)			312,146.13	312,146.13		321,668.34		
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	14,085.21	14,085.21		26,689.87		
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	298,060.92	298,060.92		294,978.47		
Fiscal Stabilization	0000	9780		298,060.92				
Fiscal Stabilization	0000	9780	298,060.92					
Fiscal Stabilization	0000	9780				294,978.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	100,000.00	100,000.00	1,106.43	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	426,358.59	426,358.59	0.00	426,358.59	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,358.59	526,358.59	1,106.43	526,358.59	0.00	0.0%
TOTAL, REVENUES			526,358.59	526,358.59	1,106.43	526,358.59		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,631,481.19	1,631,481.19	777,427.50	1,631,481.19	0.00	0.0%
Other Debt Service - Principal		7439	6,278,666.62	6,278,666.62	1,300,000.00	6,278,666.62	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,910,147.81	7,910,147.81	2,077,427.50	7,910,147.81	0.00	0.0%
TOTAL, EXPENDITURES			7,910,147.81	7,910,147.81	2,077,427.50	7,910,147.81		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,483,789.22	7,483,789.22	7,483,789.22	7,483,789.22	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,483,789.22	7,483,789.22	7,483,789.22	7,483,789.22	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,483,789.22	7,483,789.22	7,483,789.22	7,483,789.22		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	26,689.87
Total, Restricted Balance		26,689.87



Title:
The Color of Franz Marc

Medium:
Drawing

Student:
Valeria

Teacher:
Courtney Doane

School:
Willard

Grade:
08

SELF-INSURANCE FUND

Self-Insurance Fund (67)

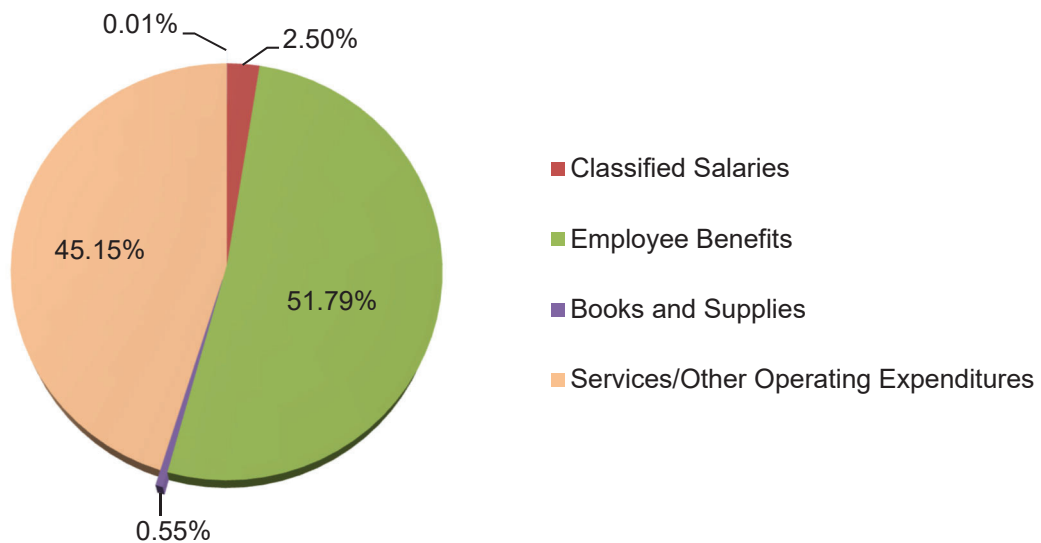


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



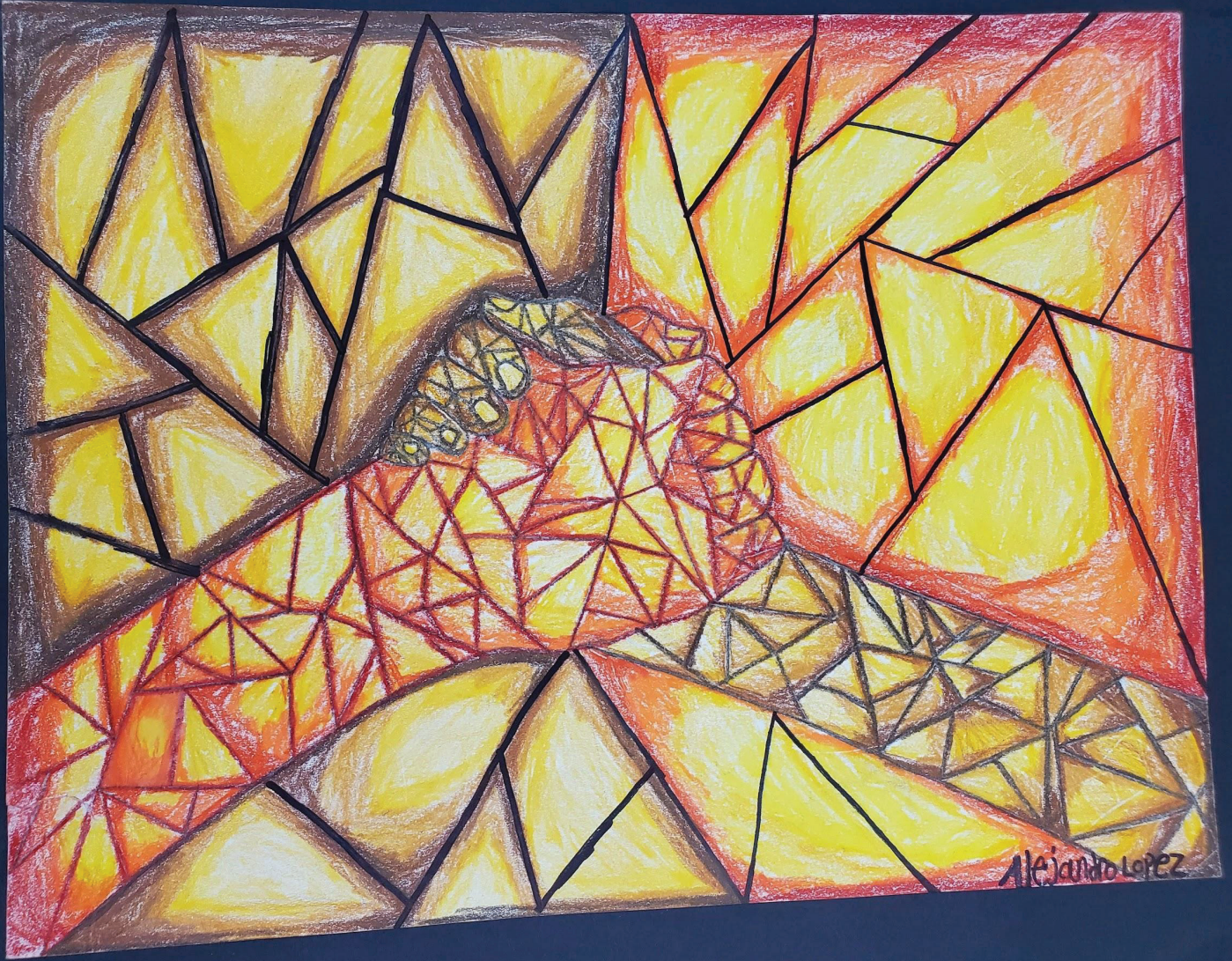
The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational costs.

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	49,492,832.96	49,492,832.96	24,364,294.96	49,579,204.69	86,371.73	0.2%
5) TOTAL, REVENUES			49,492,832.96	49,492,832.96	24,364,294.96	49,579,204.69		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	525.36	3,550.99	(3,550.99)	New
2) Classified Salaries		2000-2999	1,147,633.00	1,147,633.00	284,173.08	1,178,619.19	(30,986.19)	-2.7%
3) Employee Benefits		3000-3999	24,346,054.59	24,346,054.59	11,635,115.42	24,421,338.77	(75,284.18)	-0.3%
4) Books and Supplies		4000-4999	260,000.00	260,000.00	20,242.80	258,108.59	1,891.41	0.7%
5) Services and Other Operating Expenses		5000-5999	21,568,150.00	21,568,150.00	6,649,980.69	21,297,932.14	270,217.86	1.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			47,321,837.59	47,321,837.59	18,590,037.35	47,159,549.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			2,170,995.37	2,170,995.37	5,774,257.61	2,419,655.01		
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 NET POSITION (C + D4)			2,170,995.37	2,170,995.37	5,774,257.61	2,419,655.01		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,877,134.30	10,877,134.30		14,599,515.19	3,722,380.89	34.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,877,134.30	10,877,134.30		14,599,515.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,877,134.30	10,877,134.30		14,599,515.19		
2) Ending Net Position, June 30 (E + F1e)			13,048,129.67	13,048,129.67		17,019,170.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	13,048,129.67	13,048,129.67		17,019,170.20		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	985,000.00	985,000.00	181,967.10	985,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	48,507,832.96	48,507,832.96	24,182,177.48	48,594,204.69	86,371.73	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	150.38	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			49,492,832.96	49,492,832.96	24,364,294.96	49,579,204.69	86,371.73	0.2%
TOTAL, REVENUES			49,492,832.96	49,492,832.96	24,364,294.96	49,579,204.69		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	525.36	3,550.99	(3,550.99)	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	525.36	3,550.99	(3,550.99)	New
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	2,005.99	11,129.78	(11,129.78)	New
Classified Supervisors' and Administrators' Salaries		2300	545,132.00	545,132.00	135,355.26	548,371.26	(3,239.26)	-0.6%
Clerical, Technical and Office Salaries		2400	602,501.00	602,501.00	146,811.83	619,118.15	(16,617.15)	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,147,633.00	1,147,633.00	284,173.08	1,178,619.19	(30,986.19)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	100.35	678.24	(678.24)	New
PERS		3201-3202	310,437.00	310,437.00	73,328.57	309,810.01	626.99	0.2%
OASDI/Medicare/Alternative		3301-3302	87,792.00	87,792.00	20,690.34	89,159.52	(1,367.52)	-1.6%
Health and Welfare Benefits		3401-3402	178,797.00	178,797.00	7,673,082.94	179,299.68	(502.68)	-0.3%
Unemployment Insurance		3501-3502	572.00	572.00	141.00	589.72	(17.72)	-3.1%
Workers' Compensation		3601-3602	17,443.00	17,443.00	4,329.07	17,970.62	(527.62)	-3.0%
OPEB, Allocated		3701-3702	23,696,615.59	23,696,615.59	3,850,861.22	23,769,756.37	(73,140.78)	-0.3%
OPEB, Active Employees		3751-3752	54,398.00	54,398.00	12,581.93	54,074.61	323.39	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,346,054.59	24,346,054.59	11,635,115.42	24,421,338.77	(75,284.18)	-0.3%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	12,640.76	29,500.00	(19,500.00)	-195.0%
Noncapitalized Equipment		4400	250,000.00	250,000.00	7,602.04	228,608.59	21,391.41	8.6%
TOTAL, BOOKS AND SUPPLIES			260,000.00	260,000.00	20,242.80	258,108.59	1,891.41	0.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	1,646.00	30,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	(500.00)	New
Insurance		5400-5450	9,250,000.00	9,250,000.00	5,450,172.87	9,015,385.00	234,615.00	2.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	20,732.03	60,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,500.00	13,500.00	1,177.18	13,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,214,650.00	12,214,650.00	1,176,252.61	12,178,547.14	36,102.86	0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,568,150.00	21,568,150.00	6,649,980.69	21,297,932.14	270,217.86	1.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			47,321,837.59	47,321,837.59	18,590,037.35	47,159,549.68		
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



Student:
Alejandro

Teacher:
Liana Munoz

Title:
Together

Medium:
Drawing

School:
Mendez Fundamental

Grade:
08

RETIREE BENEFIT FUND

Retiree Benefit Fund (71)



The Retiree Benefits Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the pre-funding of retiree health benefits.

The projected fund balance of \$38.60 million is reserved for retiree health benefits.

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	500.00	500.00	108.35	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	108.35	500.00		
B. EXPENSES								
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 Expenses		5000-5999	9.00	9.00	1.24	9.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9.00	9.00	1.24	9.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			491.00	491.00	107.11	491.00		
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 NET POSITION (C + D4)			491.00	491.00	107.11	491.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791		38,596,899.24	38,596,899.24		38,597,070.67	171.43	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,596,899.24	38,596,899.24		38,597,070.67		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,899.24	38,596,899.24		38,597,070.67		
2) Ending Net Position, June 30 (E + F1e)			38,597,390.24	38,597,390.24		38,597,561.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	38,597,390.24	38,597,390.24		38,597,561.67		
OTHER LOCAL REVENUE								
Interest		8660	500.00	500.00	108.35	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	108.35	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	108.35	500.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9.00	9.00	1.24	9.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	9.00	1.24	9.00	0.00	0.0%
TOTAL, EXPENSES			9.00	9.00	1.24	9.00		
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%
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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



Student:
Kayla

Teacher:
Nancy Larragoiti

Title:
A Place To Dream

Medium:
Drawing

School:
Godinez Fundamental

Grade:
09

SUPPLEMENTAL INFORMATION

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)	37,332.12	37,332.12	34,064.99	37,241.22	(90.90)	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)	37,332.12	37,332.12	34,064.99	37,241.22	(90.90)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	41.10	41.10	41.10	41.10	0.00	0.0%
b. Special Education-Special Day Class	33.76	33.76	33.76	33.76	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	3.01	3.01	3.01	3.01	0.00	0.0%
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)	77.87	77.87	77.87	77.87	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	37,409.99	37,409.99	34,142.86	37,319.09	(90.90)	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	352.80	352.80	352.80	352.80	0.00	0.0%
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)	352.80	352.80	352.80	352.80	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	352.80	352.80	352.80	352.80	0.00	0.0%

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 29,651,080.17
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 774,132,773.97

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 51,929,645.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,071,405.44

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	98,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	451,871.07
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,190,885.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	114.90
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	62,741,922.75
9. Carry-Forward Adjustment (Part IV, Line F)	9,043,388.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	71,785,311.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	552,473,901.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	130,445,785.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	85,617,787.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,550,204.82
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	289,232.54
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,644,405.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,240,744.05
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	80,122,064.23
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,885.10
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,710,280.20
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,363,888.18
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,451,784.96
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	916,912,963.30
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.84%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.83%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	62,741,922.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,683,009.07
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.04%) times Part III, Line B19); zero if negative	9,043,388.84
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.04%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	9,043,388.84
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	9,043,388.84

Approved
indirect cost
rate: 6.04%

Highest rate
used in any
program: 6.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	28,825,358.33	1,741,051.64	6.04%
01	3010	14,714,819.37	888,775.09	6.04%
01	3060	370,430.97	22,374.03	6.04%
01	3110	3,061.11	184.89	6.04%
01	3182	578,970.20	34,969.80	6.04%
01	3227	206,300.37	10,315.02	5.00%
01	3310	9,876,221.84	596,523.80	6.04%
01	3312	1,289,385.94	77,878.91	6.04%
01	3315	302,041.00	18,243.28	6.04%
01	3318	48,254.34	2,914.56	6.04%
01	3327	244,147.40	14,746.50	6.04%
01	3345	2,387.78	144.22	6.04%
01	3385	329,170.23	19,881.88	6.04%
01	3395	14,293.66	863.34	6.04%
01	3410	428,430.62	25,877.21	6.04%
01	3550	338,965.00	16,948.00	5.00%
01	4035	1,958,363.99	118,285.18	6.04%
01	4124	607,692.99	30,384.65	5.00%
01	4127	457,349.13	27,623.89	6.04%
01	4201	129,740.66	7,836.34	6.04%
01	4203	3,163,227.56	191,058.94	6.04%
01	4510	4,155.98	251.02	6.04%
01	5630	168,860.43	10,199.17	6.04%
01	5810	1,155,301.35	56,469.92	4.89%
01	6010	8,936,246.98	446,812.35	5.00%
01	6053	820,878.18	49,581.04	6.04%
01	6211	1,091,517.87	65,927.68	6.04%
01	6266	2,613,024.15	157,826.66	6.04%
01	6318	32,081.80	1,937.74	6.04%
01	6332	4,872,154.68	294,278.14	6.04%
01	6385	28,291.21	1,708.79	6.04%
01	6387	1,568,758.96	94,753.04	6.04%
01	6510	627,476.65	37,899.59	6.04%
01	6520	358,656.12	21,662.83	6.04%
01	6546	4,214,437.86	254,552.05	6.04%
01	6762	460,014.69	27,772.93	6.04%
01	6770	3,313,181.90	33,124.01	1.00%
01	7085	1,400,000.00	84,560.00	6.04%

01	7220	350,400.85	21,164.21	6.04%
01	7311	20,647.77	1,247.13	6.04%
01	7339	345,019.53	20,839.15	6.04%
01	7370	383,278.02	23,149.98	6.04%
01	7399	553,654.68	33,440.73	6.04%
01	7412	564,896.08	34,119.72	6.04%
01	7413	192,552.48	11,630.17	6.04%
01	7435	30,975,677.28	1,870,930.91	6.04%
01	7810	950,646.05	47,061.61	4.95%
01	8150	21,955,210.26	1,326,094.70	6.04%
01	9010	8,475,029.55	230,030.70	2.71%
09	2600	186,217.42	11,247.53	6.04%
09	3010	53,805.77	3,249.87	6.04%
09	6010	198,320.26	9,916.01	5.00%
09	6211	332,117.52	20,059.89	6.04%
09	6762	59,000.00	3,563.60	6.04%
09	6770	30,424.00	304.24	1.00%
09	7339	94,304.04	5,695.96	6.04%
09	7412	1,000.00	60.40	6.04%
09	7413	31,195.48	1,884.21	6.04%
09	7435	307,312.16	18,561.66	6.04%
09	7810	30.61	1.85	6.04%
12	6052	18,860.81	1,139.19	6.04%
12	6105	17,830,268.30	1,076,948.21	6.04%
12	6127	613,320.00	37,044.53	6.04%
12	6128	432,039.74	26,095.20	6.04%
12	7810	2,879,630.33	173,929.67	6.04%
13	5310	21,418,884.02	1,272,281.71	5.94%
13	5320	3,712,807.25	220,540.75	5.94%

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	577,184,010.00	(1.26%)	569,888,739.00	.45%	572,429,293.00
2. Federal Revenues	8100-8299	41,594,984.73	(17.67%)	34,246,159.58	4.00%	35,614,739.79
3. Other State Revenues	8300-8599	159,964,429.71	.89%	161,393,272.85	.35%	161,951,228.08
4. Other Local Revenues	8600-8799	31,743,788.96	(9.26%)	28,804,335.47	(.92%)	28,540,450.28
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)		810,487,213.40	(1.99%)	794,332,506.90	.53%	798,535,711.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				376,115,813.53		328,442,147.09
b. Step & Column Adjustment				3,463,674.91		3,361,743.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(51,137,341.35)		(8,641,815.46)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	376,115,813.53	(12.68%)	328,442,147.09	(1.61%)	323,162,074.84
2. Classified Salaries						
a. Base Salaries				153,880,328.92		155,095,797.84
b. Step & Column Adjustment				1,215,468.92		1,315,727.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(300,406.13)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	153,880,328.92	.79%	155,095,797.84	.65%	156,111,119.23
3. Employee Benefits	3000-3999	266,054,902.45	(16.47%)	222,246,887.75	2.87%	228,618,029.58
4. Books and Supplies	4000-4999	38,596,066.32	(40.36%)	23,017,906.30	(23.66%)	17,571,409.31
5. Services and Other Operating Expenditures	5000-5999	127,978,736.19	(52.28%)	61,075,186.54	(24.69%)	45,992,795.01
6. Capital Outlay	6000-6999	28,551,991.50	(56.28%)	12,482,144.38	(44.98%)	6,867,205.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,091,447.00	0.00%	4,091,447.00	0.00%	4,091,447.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,270,019.35)	(89.40%)	(346,736.25)	(6.48%)	(324,284.76)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,824,846.04	2.30%	5,958,953.74	2.16%	6,087,852.89
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)		997,824,112.60	(18.62%)	812,063,734.39	(2.94%)	788,177,648.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(187,336,899.20)		(17,731,227.49)		10,358,062.21
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		362,505,162.66		175,168,263.46		157,437,035.97
2. Ending Fund Balance (Sum lines C and D1)		175,168,263.46		157,437,035.97		167,795,098.18
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	106,247,695.89		121,526,560.25		150,397,788.29
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	47,774,085.31		18,479,201.03		443,756.91
e. Unassigned/Unappropriated	9789	19,956,482.26		16,241,274.69		15,763,552.98

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		175,168,263.46		157,437,035.97		167,795,098.18
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	19,956,482.26		16,241,274.69		15,763,552.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,956,482.26		16,241,274.69		15,763,552.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34,064.99		33,119.08		31,694.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		997,824,112.60		812,063,734.39		788,177,648.94
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		997,824,112.60		812,063,734.39		788,177,648.94
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,956,482.25		16,241,274.69		15,763,552.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		19,956,482.25		16,241,274.69		15,763,552.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	577,184,010.00	(1.26%)	569,888,739.00	.45%	572,429,293.00
2. Federal Revenues	8100-8299	88,000.00	0.00%	88,000.00	0.00%	88,000.00
3. Other State Revenues	8300-8599	15,268,469.48	(1.04%)	15,109,758.00	(.01%)	15,107,785.00
4. Other Local Revenues	8600-8799	21,392,440.63	(4.67%)	20,392,440.63	0.00%	20,392,440.63
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	(159,437,780.69)	(3.81%)	(153,361,702.41)	1.46%	(155,593,250.41)
6. Total (Sum lines A1 thru A5c)		454,495,139.42	(.52%)	452,117,235.22	.07%	452,424,268.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				254,006,835.11		232,180,560.18
b. Step & Column Adjustment				2,910,646.39		2,904,429.93
c. Cost-of-Living Adjustment						
d. Other Adjustments				(24,736,921.32)		(5,570,858.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	254,006,835.11	(8.59%)	232,180,560.18	(1.15%)	229,514,132.11
2. Classified Salaries						
a. Base Salaries				82,815,966.38		83,582,528.46
b. Step & Column Adjustment				766,562.08		893,471.64
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,815,966.38	.93%	83,582,528.46	1.07%	84,476,000.10
3. Employee Benefits	3000-3999	146,624,236.70	(1.92%)	143,812,175.16	2.94%	148,036,599.21
4. Books and Supplies	4000-4999	15,152,111.20	(61.08%)	5,897,111.20	(50.87%)	2,897,111.20
5. Services and Other Operating Expenditures	5000-5999	79,309,406.63	(76.76%)	18,432,486.78	(75.95%)	4,432,486.78
6. Capital Outlay	6000-6999	5,084,976.39	(68.34%)	1,610,141.43	0.00%	1,610,141.43
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,270,947.00	0.00%	1,270,947.00	0.00%	1,270,947.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,375,926.49)	(38.45%)	(7,617,576.88)	(3.02%)	(7,387,836.67)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,824,846.04	2.30%	5,958,953.74	2.16%	6,087,852.89
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		577,713,398.96	(16.03%)	485,127,327.07	(2.92%)	470,937,434.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(123,218,259.54)		(33,010,091.85)		(18,513,165.83)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		192,138,827.11		68,920,567.57		35,910,475.72
2. Ending Fund Balance (Sum lines C and D1)		68,920,567.57		35,910,475.72		17,397,309.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	47,774,085.31		18,479,201.03		443,756.91
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	19,956,482.26		16,241,274.69		15,763,552.98
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,920,567.57		35,910,475.72		17,397,309.89
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,956,482.26		16,241,274.69		15,763,552.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		19,956,482.26		16,241,274.69		15,763,552.98
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.						
The expenditure adjustments of \$24,736,921.32 reflects the removal of one-time 3% off schedule salaries/extra duty/stipends for SAEA retroactive to 2023-24 as well as a reduction of 169 certificated FTEs in 2025-26. In 2026-27 there will be an additional reduction of 50 certification FTEs through attrition.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	41,506,984.73	(17.71%)	34,158,159.58	4.01%	35,526,739.79
3. Other State Revenues	8300-8599	144,695,960.23	1.10%	146,283,514.85	.38%	146,843,443.08
4. Other Local Revenues	8600-8799	10,351,348.33	(18.74%)	8,411,894.84	(3.14%)	8,148,009.65
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	159,437,780.69	(3.81%)	153,361,702.41	1.46%	155,593,250.41
6. Total (Sum lines A1 thru A5c)		355,992,073.98	(3.87%)	342,215,271.68	1.14%	346,111,442.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,108,978.42		96,261,586.91
b. Step & Column Adjustment				553,028.52		457,313.28
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,400,420.03)		(3,070,957.46)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,108,978.42	(21.17%)	96,261,586.91	(2.72%)	93,647,942.73
2. Classified Salaries						
a. Base Salaries				71,064,362.54		71,513,269.38
b. Step & Column Adjustment				448,906.84		422,255.88
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		(300,406.13)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,064,362.54	.63%	71,513,269.38	.17%	71,635,119.13
3. Employee Benefits	3000-3999	119,430,665.75	(34.33%)	78,434,712.59	2.74%	80,581,430.37
4. Books and Supplies	4000-4999	23,443,955.12	(26.97%)	17,120,795.10	(14.29%)	14,674,298.11
5. Services and Other Operating Expenditures	5000-5999	48,669,329.56	(12.38%)	42,642,699.76	(2.54%)	41,560,308.23
6. Capital Outlay	6000-6999	23,467,015.11	(53.67%)	10,872,002.95	(51.65%)	5,257,064.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,820,500.00	0.00%	2,820,500.00	0.00%	2,820,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,105,907.14	(20.15%)	7,270,840.63	(2.85%)	7,063,551.91
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		420,110,713.64	(22.18%)	326,936,407.32	(2.97%)	317,240,214.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(64,118,639.66)		15,278,864.36		28,871,228.04
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		170,366,335.55		106,247,695.89		121,526,560.25
2. Ending Fund Balance (Sum lines C and D1)		106,247,695.89		121,526,560.25		150,397,788.29
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	106,247,695.89		121,526,560.25		150,397,788.29
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		106,247,695.89		121,526,560.25		150,397,788.29
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.						
In 2025-26 the expenditure adjustment of \$26,400,420.03 reflects: • the removal of the one-time 3% off schedule salaries/extra duty/stipends for SAEA retroactive to 2023-24, • a reduction of 15&75 certificated FTEs in 2025-26 for right sizing. In 2026-27 the district projected to have a reduction of 24.75 certificated FTEs due to expiration of Educator Effectiveness (12.75 FTEs) and unfunded Learning Recovery Block Grant funds (12 FTEs) as well as a reduction of 6 classified FTEs due to unfunded Learning Recovery Block Grant funds.						

Cash Flow Projections: 2024-2025

	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			397,204,904	348,158,075	318,833,952	290,550,093	256,195,546	242,398,099	307,014,136	223,150,376	204,615,519	186,862,815	213,401,539	187,522,598		
B. RECEIPTS																
LCFF																
Principal Apportionment	8010-8099	577,184,010	22,989,595	17,493,493	52,540,776	29,760,387	55,621,286	96,486,079	40,118,864	32,420,987	41,059,851	80,547,218	47,189,926	60,975,568	-	577,184,010
Property Taxes	8010-8019	370,066,321	17,323,209	17,323,209	59,510,290	31,181,631	33,305,969	33,305,969	33,305,969	33,305,969	33,305,969	33,305,969	33,305,969	20,586,200	-	370,066,321
Miscellaneous Funds	8020-8079	227,938,152	5,646,386	170,284	6,201,769	938,839	23,604,168	64,468,961	8,101,746	398,321	10,438,503	47,246,797	15,085,964	46,038,413	-	227,938,152
Federal Revenue	8080-8099	(20,820,463)	-	-	(4,171,283)	(1,288,851)	(1,288,851)	(1,288,851)	(1,288,851)	(1,283,303)	(2,684,621)	(5,548)	(1,202,007)	(5,649,045)	-	(20,820,463)
Other State Revenue	8100-8299	41,594,985	5,932,065	1,887,153	3,391,812	2,150,933	1,115,988	5,774,241	1,115,988	1,088,245	8,417,700	1,646,700	761,672	9,426,468	-	41,594,985
Other Local Revenue	8300-8599	159,964,430	5,219,063	4,814,429	13,153,121	9,317,156	7,512,106	11,450,057	4,781,325	15,646,199	8,640,972	14,770,760	4,663,891	59,995,349	-	159,964,430
Interfund Transfers/Contributions	8600-8799	31,743,789	2,248,140	2,774,936	7,504,791	254,563	5,176,883	2,609,015	1,388,753	2,146,080	1,052,590	2,630,998	714,420	3,240,820	-	31,743,789
All Other Financing Sources	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		810,487,213	36,368,863	25,082,858	75,085,842	42,723,898	70,461,007	111,681,149	52,063,163	51,303,511	59,175,113	99,595,676	53,329,908	133,638,205	-	810,487,213
C. DISBURSEMENTS																
Certified Salaries	1000-1999	376,115,814	5,324,712	28,684,387	29,691,279	30,579,094	34,157,369	881,126	66,380,603	33,166,086	33,843,047	32,569,785	32,899,538	47,978,789	-	376,115,814
Classified Salaries	2000-2999	153,880,329	33,043	7,896,341	12,052,217	13,197,583	13,665,710	13,455,488	26,723,509	498,514	15,761,021	13,934,418	13,539,767	23,122,718	-	153,880,329
Employee Benefits	3000-3999	266,054,902	2,810,533	13,495,522	18,587,421	18,942,216	19,049,499	12,405,745	28,418,441	16,565,780	19,685,093	19,331,788	18,935,960	77,825,613	-	266,054,902
Books and Supplies	4000-4999	38,596,066	260,392	1,249,945	2,719,115	4,196,792	3,602,038	4,377,821	3,075,053	2,556,113	1,503,048	1,580,401	2,809,120	10,666,257	-	38,596,066
Services	5000-5999	127,978,736	5,861,636	7,287,650	26,316,796	10,910,120	11,943,814	14,516,195	10,196,414	8,475,685	4,983,880	5,240,371	9,314,618	13,231,556	-	127,978,736
Capital Outlay	6000-6999	28,551,992	(985,909)	646,164	4,242,821	2,157,168	580,424	1,378,171	1,101,908	6,426,797	988,021	348,165	1,571,133	9,496,128	-	28,551,992
Other Outgo	7000-7999	821,428	(146,470)	271,340	112,159	112,385	54,675	49,565	51,015	38,423	160,705	52,014	157,133	(66,128)	-	821,428
Interfund Transfers Out	7600-7699	5,824,846	-	-	5,608,601	34,703	1,204,845	-	-	2,110,989	-	-	6,567	(3,141,039)	-	5,824,846
Other Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		997,824,113	13,157,936	59,531,349	99,330,408	80,430,031	84,258,454	47,045,112	135,926,943	69,538,368	76,925,816	73,056,953	79,208,848	179,113,894	-	997,824,113
D. Balance Sheet Items																
Beginning Balances																Ending Balance
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	1,442,118	(23,904)	(125,638)	(137,589)	(272,796)									-	2,002,046
Accounts Receivable	9200-9299	47,614,682	2,810,079	10,167,416	4,047,199	3,785,027									-	26,804,961
Due From Other Funds	9310	9,131,751	9,131,751	-	-	-	-	-	-	-	-	-	-	-	-	1,433,270
Stores	9320-9321	1,190,973	74,676	(76,190)	(129,898)	(10,887)									-	(94,068)
Receiving Accrual	9329	-	-	-	-	94,068									-	-
Prepaid Expenditures	9330	216,472	111,572	104,900	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	-	(1,459,456)	(1,256,200)	(171,046)	(158,475)									-	3,046,177
Deferred Outflows of Resources	9380	398,713	-	-	-	-	-	-	-	-	-	-	-	-	-	398,713
SUBTOTAL		59,994,709	10,644,718	8,814,288	3,608,666	3,336,938	-	-	-	-	-	-	-	-	-	33,990,100
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(62,687,710)	58,905,341	3,689,920	13,822	(7,137)									-	(85,763)
Due to Other Funds	9610	(17,105,473)	17,105,473	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(14,525,796)	6,891,660	-	7,634,136	(7,511)									-	(7,511)
Deferred Inflows of Resources	9690	(375,471)	-	-	-	-	-	-	-	-	-	-	-	-	-	(375,471)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL		(94,694,450)	82,902,474	3,689,920	7,647,958	(14,648)	-	-	-	-	-	-	-	-	-	(468,746)
TOTAL BALANCE SHEET ITEMS			(72,257,756)	5,124,368	(4,039,292)	3,351,585	-	-	-	-	-	-	-	-	-	34,058,845
E. NET INCREASE/DECREASE (B-C+D)			(49,046,829)	(29,324,123)	(28,283,858)	(34,354,547)	(13,797,447)	64,616,037	(83,863,760)	(18,534,857)	(17,752,704)	26,538,723	(26,878,940)	(45,475,689)	-	-
F. ENDING CASH (A+E)			348,158,075	318,833,952	290,550,093	256,195,546	242,398,099	307,014,136	223,150,376	204,615,519	186,862,815	213,401,539	187,522,598	142,046,909	-	-

Cash Flow Projections: 2025-2026

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			142,046,909	162,150,780	135,685,303	121,011,409	81,774,750	81,688,844	157,312,457	91,575,854	87,955,015	78,641,222	114,710,365	101,615,387		
B. RECEIPTS																
LCFF	8010-9099	569,888,739	23,391,019	17,178,637	36,618,900	28,084,420	54,964,711	95,829,605	39,482,290	31,764,412	40,403,277	79,890,644	46,633,351	75,767,483	-	569,888,739
Principal Apportionment	8020-8019	382,771,050	18,138,553	18,138,553	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	32,649,395	-	382,771,050
Property Taxes	8020-8079	227,938,152	3,894,768	163,477	5,902,872	698,465	23,604,168	64,468,951	8,107,146	398,321	70,438,963	47,246,797	73,085,964	46,824,106	-	227,938,152
Miscellaneous Funds	8030-9999	(20,820,463)	197,698	(1,723,392)	(1,933,277)	(5,179,449)	(1,288,891)	(1,288,891)	(1,288,891)	(1,288,891)	(2,684,021)	(1,634,948)	(7,202,007)	(3,708,020)	-	(20,820,463)
Federal Revenue	8100-8289	34,246,160	27,043	3,343,124	240,821	1,147,844	1,770,915	918,626	4,794,072	895,976	6,932,143	1,385,708	627,103	12,226,521	-	34,246,160
Other State Revenue	8300-6599	161,393,273	2,426,743	3,926,602	8,474,419	6,991,686	7,579,206	11,552,332	4,824,033	15,785,955	8,716,156	14,902,696	4,705,550	71,905,896	-	161,393,273
Other Local Revenue	8600-8799	28,804,335	314,441	3,470,011	1,201,274	3,516,259	4,697,326	2,367,422	1,260,155	1,949,169	965,120	2,387,369	648,265	6,037,523	-	28,804,335
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8900-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		794,332,507	26,159,246	27,918,374	46,541,503	39,340,209	69,012,158	110,668,087	50,300,551	50,395,515	57,008,696	98,536,477	52,514,269	165,937,422	-	794,332,507
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	328,442,147	4,090,192	27,520,624	28,332,092	29,027,118	29,827,833	751,976	57,949,222	28,982,197	29,553,352	28,441,479	28,729,435	35,256,626	-	328,442,147
Classified Salaries	2000-2999	155,095,798	(1,273,072)	7,910,482	11,522,658	13,454,002	13,773,652	13,561,770	26,934,593	502,452	15,885,514	14,044,484	13,646,714	25,132,548	-	155,095,798
Employee Benefits	3000-3999	222,246,888	2,886,787	10,933,144	15,299,842	15,772,895	15,913,086	10,363,878	23,739,123	13,838,095	16,443,789	16,148,667	15,818,007	65,089,575	-	222,246,888
Books and Supplies	4000-4999	23,017,906	87,988	1,438,311	1,576,454	4,129,011	2,148,182	2,610,843	1,833,899	1,524,414	896,387	942,519	1,675,302	4,154,596	-	23,017,906
Services	5000-5999	61,075,187	233,466	3,816,381	4,182,927	10,955,825	5,699,936	6,927,552	4,866,026	4,044,844	2,378,453	2,500,858	4,445,208	11,023,711	-	61,075,187
Capital Outlay	6000-6999	12,482,144	(22,067)	433,531	207,678	4,782,388	253,146	602,498	481,724	2,809,619	432,373	152,208	686,856	1,661,581	-	12,482,144
Other Outgo	7000-7499	3,744,711	52,080	52,080	93,745	455,618	249,250	225,566	232,566	175,163	732,620	237,120	600,597	637,915	-	3,744,711
Interfund Transfers Out	7600-7699	5,958,954	-	2,279,299	-	-	1,232,380	-	-	2,159,571	-	-	7,128	280,577	-	5,958,954
Other Adjustments																
TOTAL DISBURSEMENTS		812,063,734	6,095,375	54,383,851	61,215,397	78,576,868	69,098,064	35,044,473	116,037,154	54,016,355	66,322,489	62,487,335	65,809,246	143,237,128	-	812,063,734
D. Balance Sheet Items																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	2,002,046	-	-	-	-	-	-	-	-	-	-	-	-	-	2,002,046
Accounts Receivable	9200-9299	26,804,961	-	-	-	-	-	-	-	-	-	-	-	-	-	26,804,961
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320-9321	1,433,270	-	-	-	-	-	-	-	-	-	-	-	-	-	1,433,270
Receiving Accrual	9330	(84,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	(84,068)
Prepaid Expenditures	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9390	3,045,177	-	-	-	-	-	-	-	-	-	-	-	-	-	3,045,177
Deferred Outflows of Resources	9390	398,713	-	-	-	-	-	-	-	-	-	-	-	-	-	398,713
SUBTOTAL		33,590,100	-	-	-	-	-	-	-	-	-	-	-	-	-	33,590,100
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(85,763)	-	-	-	-	-	-	-	-	-	-	-	-	-	(85,763)
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(7,511)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,511)
Deferred Inflows of Resources	9660	(375,471)	-	-	-	-	-	-	-	-	-	-	-	-	-	(375,471)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL		(468,746)	-	-	-	-	-	-	-	-	-	-	-	-	-	(468,746)
TOTAL BALANCE SHEET ITEMS																
E. NET INCREASE/DECREASE (B-C+D)			20,103,871	(26,465,477)	(14,673,894)	(39,236,659)	(85,907)	75,623,813	(65,736,603)	(3,620,840)	(9,313,793)	36,069,143	(13,094,977)	22,700,295	-	
F. ENDING CASH (A+E)			162,150,780	135,685,303	121,011,409	81,774,750	81,688,844	157,312,457	91,575,854	87,955,015	78,641,222	114,710,365	101,615,387	124,315,682	-	

Cash Flow Projections: 2026-2027

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			124,315,682	144,612,738	119,895,077	106,918,272	73,704,211	75,835,944	153,967,577	90,580,384	89,902,012	82,004,567	119,196,191	108,083,683		
B. RECEIPTS																
LCFF	8010-9099	572,429,293	23,518,046	17,905,665	36,847,640	28,313,070	55,193,361	96,058,155	39,690,939	31,993,062	40,631,927	80,119,204	46,762,001	75,996,133	-	572,429,293
Federal Revenue	8100-9299	35,614,740	28,124	3,376,725	256,685	1,193,715	1,841,086	955,347	4,944,059	931,784	7,209,172	1,409,948	652,164	12,715,130	-	35,614,740
Other State Revenue	8300-9599	161,951,228	2,435,132	3,940,177	8,503,716	6,614,475	7,605,408	11,592,269	4,940,711	15,840,529	8,748,295	14,954,217	4,721,818	72,154,482	-	161,951,228
Other Local Revenue	8600-9799	28,540,450	311,561	3,438,221	1,190,268	3,484,045	4,654,292	2,345,734	1,248,611	1,931,312	946,370	2,365,498	642,326	5,962,212	-	28,540,450
Interfund Transfers/Contributions	8800-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8900-9979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		799,535,711	26,292,863	28,160,788	46,798,309	39,605,305	69,294,747	110,951,705	50,724,320	50,696,688	57,535,765	98,848,957	52,778,309	166,847,956	-	798,535,711
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	323,162,075	4,024,438	27,078,200	27,876,623	28,560,475	29,348,317	739,887	57,017,624	28,496,598	29,078,249	27,984,251	28,267,577	34,689,636	-	323,162,075
Classified Salaries	2000-2999	156,111,119	(1,281,406)	7,962,267	11,598,090	13,542,078	13,863,820	13,650,551	27,110,918	505,741	15,989,508	14,136,425	13,736,051	25,287,076	-	156,111,119
Employee Benefits	3000-3999	228,618,030	2,969,542	11,246,564	15,738,442	16,225,056	16,369,265	10,660,979	24,419,652	14,234,791	16,915,182	16,611,600	16,271,461	66,955,495	-	228,618,030
Books and Supplies	4000-4999	17,571,409	67,169	1,097,978	1,203,434	3,152,005	1,639,879	1,993,066	1,399,962	1,163,707	684,284	719,500	1,278,892	3,171,536	-	17,571,409
Services	5000-5999	45,992,795	175,812	2,873,933	3,149,962	8,250,306	4,292,349	5,216,807	3,664,371	3,045,978	1,791,099	1,883,276	3,347,473	8,301,428	-	45,992,795
Capital Outlay	6000-6999	6,867,206	(12,140)	238,512	114,257	2,631,095	139,601	331,472	265,026	1,545,746	237,875	83,759	377,882	914,139	-	6,867,206
Other Outgo	7000-7499	3,767,162	52,393	52,393	94,307	458,350	250,745	227,310	233,961	176,213	737,012	238,541	604,198	641,739	-	3,767,162
Interfund Transfers Out	7600-7699	6,087,853	-	2,328,603	-	-	1,259,037	-	-	2,206,285	-	-	7,282	286,646	-	6,087,853
Other Adjustments																
TOTAL DISBURSEMENTS		788,177,649	5,995,807	52,878,449	59,775,114	72,819,385	67,163,014	32,820,072	114,111,513	51,375,060	65,433,210	61,657,332	63,890,817	140,257,895	-	788,177,649
D. Balance Sheet Items		Beginning Balances														Ending Balance
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	2,002,046	-	-	-	-	-	-	-	-	-	-	-	-	-	2,002,046
Accounts Receivable	9200-9299	26,804,961	-	-	-	-	-	-	-	-	-	-	-	-	-	26,804,961
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320-9321	1,433,270	-	-	-	-	-	-	-	-	-	-	-	-	-	1,433,270
Receiving Accrual	9329	(94,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	(94,068)
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	3,045,177	-	-	-	-	-	-	-	-	-	-	-	-	-	3,045,177
Deferred Outflows of Resources	9380	398,713	-	-	-	-	-	-	-	-	-	-	-	-	-	398,713
SUBTOTAL		33,590,100	-	-	-	-	-	-	-	-	-	-	-	-	-	33,590,100
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(85,763)	-	-	-	-	-	-	-	-	-	-	-	-	-	(85,763)
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(7,511)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,511)
Deferred Inflows of Resources	9690	(375,471)	-	-	-	-	-	-	-	-	-	-	-	-	-	(375,471)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL		(468,746)	-	-	-	-	-	-	-	-	-	-	-	-	-	(468,746)
TOTAL BALANCE SHEET ITEMS			-	-	-	-	-	-	-	-	-	-	-	-	-	34,058,845
E. NET INCREASE/DECREASE (B-C+D)			20,297,056	(24,717,661)	(12,976,805)	(33,214,060)	2,131,733	78,131,633	(63,387,193)	(678,372)	(7,897,445)	37,191,624	(11,112,508)	26,590,061		
F. ENDING CASH (A+E)			144,612,738	119,895,077	106,918,272	73,704,211	75,835,944	153,967,577	90,580,384	89,902,012	82,004,567	119,196,191	108,083,683	134,673,744		

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,006,830,818.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	43,304,073.15
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	289,232.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	25,274,977.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	85,164.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,824,846.04
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	136,786.99
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,449,552.50
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				34,060,560.04
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,257,467.60
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				931,723,652.41
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				34,495.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,009.88
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	850,182,513.69			23,870.14
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00			0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	850,182,513.69			23,870.14
B. Required effort (Line A.2 times 90%)	765,164,262.32			21,483.13
C. Current year expenditures (Line I.E and Line II.B)	931,723,652.41			27,009.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00			0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%			0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	140,882.64	0.00	0.00	(3,270,019.35)				
Other Sources/Uses Detail					0.00	5,824,846.04		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	16,000.00	0.00	462,040.09	0.00				
Other Sources/Uses Detail					206,245.20	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	2,300.00	0.00	1,315,156.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(172,682.64)	1,492,822.46	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,802,867.81		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,546,401.84	1,618,722.41		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,483,789.22	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	13,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	172,682.64	(172,682.64)	3,270,019.35	(3,270,019.35)	9,246,436.26	9,246,436.26		



Title:
Tears

Medium:
Photography

Student:
Martha

Teacher:
Scot Hanson

School:
Saddleback

Grade:
12

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: <div>-2.0% to +2.0%</div>

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2024-25)	District Regular	37,332.12	37,241.22		
	Charter School	0.00	0.00		
	Total ADA	37,332.12	37,241.22	(.2%)	Met
1st Subsequent Year (2025-26)	District Regular	35,364.14	35,283.00		
	Charter School				
	Total ADA	35,364.14	35,283.00	(.2%)	Met
2nd Subsequent Year (2026-27)	District Regular	34,215.30	34,147.19		
	Charter School				
	Total ADA	34,215.30	34,147.19	(.2%)	Met

1B. Comparison of District ADA to the Standard	
DATA ENTRY: Enter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.
Explanation: (required if NOT met)	

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	
Current Year (2024-25)	District Regular	35,978.00	35,705.00		
	Charter School				
	Total Enrollment	35,978.00	35,705.00	(.8%)	Met
1st Subsequent Year (2025-26)	District Regular	34,394.00	34,121.00		
	Charter School				
	Total Enrollment	34,394.00	34,121.00	(.8%)	Met
2nd Subsequent Year (2026-27)	District Regular	32,760.00	32,487.00		
	Charter School				
	Total Enrollment	32,760.00	32,487.00	(.8%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	36,378	41,500	
Charter School			
Total ADA/Enrollment	36,378	41,500	87.7%
Second Prior Year (2022-23)			
District Regular	36,657	39,603	
Charter School			
Total ADA/Enrollment	36,657	39,603	92.6%
First Prior Year (2023-24)			
District Regular	35,288	37,663	
Charter School	0		
Total ADA/Enrollment	35,288	37,663	93.7%
Historical Average Ratio:			91.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	34,065	35,705		
Charter School	0			
Total ADA/Enrollment	34,065	35,705	95.4%	Not Met
1st Subsequent Year (2025-26)				
District Regular	33,119	34,121		
Charter School				
Total ADA/Enrollment	33,119	34,121	97.1%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	31,695	32,487		
Charter School				
Total ADA/Enrollment	31,695	32,487	97.6%	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)

After analyzing enrollment patterns within the district and successfully boosting student attendance rates, we anticipate a slight uptick in the Average Daily Attendance at P-2 compared to P-1. Our enrollment since P-1 has remained stagnant, yet we are experiencing improvements in our daily attendance rates.

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)	606,318,589.02	598,004,617.00	(1.4%)	Met
1st Subsequent Year (2025-26)	603,312,559.00	590,709,202.00	(2.1%)	Not Met
2nd Subsequent Year (2026-27)	608,504,868.00	593,249,756.00	(2.5%)	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)

Due to a reduction in the projected funded ADA and unduplicated pupil percentage in the out years.

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)	357,867,655.87	412,548,752.80	86.7%
Second Prior Year (2022-23)	418,802,513.62	485,990,956.05	86.2%
First Prior Year (2023-24)	465,959,366.52	558,039,888.78	83.5%
	Historical Average Ratio:		85.5%

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)
	2%	2%	2%
	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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)	483,447,038.19	571,888,552.92	84.5%	Met
1st Subsequent Year (2025-26)	459,575,263.80	479,168,373.33	95.9%	Not Met
2nd Subsequent Year (2026-27)	462,026,731.42	464,849,581.16	99.4%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

Includes a removal of one-time 3% off schedule salaries/extra duty/stipends for SAEA retroactive to 2023-24 as well as a reduction of 169 certificated FTEs in 2025-26. In 2026-27 there will be an additional reduction of 50 certification FTEs through attrition. Adjustments also were made to non-salary expenditures to balance our budget in the out years.

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

Current Year (2024-25)	40,174,611.00	41,594,984.73	3.5%	No
1st Subsequent Year (2025-26)	35,120,296.32	34,246,159.58	-2.5%	No
2nd Subsequent Year (2026-27)	35,120,296.32	35,614,739.79	1.4%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	159,776,387.76	159,964,429.71	.1%	No
1st Subsequent Year (2025-26)	156,998,223.22	161,393,272.85	2.8%	No
2nd Subsequent Year (2026-27)	156,413,406.58	161,951,228.08	3.5%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	33,421,694.73	31,743,788.96	-5.0%	Yes
1st Subsequent Year (2025-26)	30,500,165.24	28,804,335.47	-5.6%	Yes
2nd Subsequent Year (2026-27)	30,500,165.24	28,540,450.28	-6.4%	Yes

Explanation:

(required if Yes)

For 2024-25, local revenue decrease of -\$1.67M was mostly due to expiring one-time CalSHAPE ventilation funds and Turnaround Arts. For 2025-26, local revenue decrease of -\$1.69M was adjusted to reflect projected interest income and expiring one-time grants such as CalSHAPE Ventilation, Title II CLSD, CalHOPE, and Project Lead the Way grants (PLTW). For 2026-27, reflects one expired grant as well called OCDE TUPE Grant Consortium.

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

Current Year (2024-25)	35,979,264.82	38,596,066.32	7.3%	Yes
1st Subsequent Year (2025-26)	26,978,394.92	23,017,906.30	-14.7%	Yes
2nd Subsequent Year (2026-27)	23,387,969.59	17,571,409.31	-24.9%	Yes

Explanation:

(required if Yes)

The increase in 2024-25 for books and supplies from Budget Adoption is mostly due to program needs in the Title programs, ELOP, and CCSP. For 2025-26, the decrease is mostly due to projecting district needs due to declining enrollment and other expiring one-time grants such as Child Nutrition KIT funds, Bridging the G.A.P., and Sig Dis funds. For 2026-27, most of the decrease is related to projecting district needs due to declining enrollment and other expiring grants such as Arts and Music Block Grant, A-G Access/Learning Loss, Blue Meridian, and OCDE TUPE grant.

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

Current Year (2024-25)	121,978,216.34	127,978,736.19	4.9%	No
1st Subsequent Year (2025-26)	80,328,110.46	61,075,186.54	-24.0%	Yes
2nd Subsequent Year (2026-27)	60,755,775.27	45,992,795.01	-24.3%	Yes

Explanation:

The decrease in 2025-26 for services and other operating expenses is mostly due to projecting district needs due to declining enrollment and other expiring grants such as Child Nutrition KIT funds, CalSHAPE Ventilation, Dual Language Immersion, CalHOPE, Blue Meridian,

(required if Yes)

and Turnaround Arts. For 2026-27, the decrease is also due to projecting district needs due to declining enrollment and other expiring grants such as Universal Pre-K, Arts and Music Block Grant, LCSSP, and A-G Access & Learning Loss grants.

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)	233,372,693.49	233,303,203.40	0.0%	Met
1st Subsequent Year (2025-26)	222,618,684.78	224,443,767.90	.8%	Met
2nd Subsequent Year (2026-27)	222,033,868.14	226,106,418.15	1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	157,957,481.16	166,574,802.51	5.5%	Not Met
1st Subsequent Year (2025-26)	107,306,505.38	84,093,092.84	-21.6%	Not Met
2nd Subsequent Year (2026-27)	84,143,744.86	63,564,204.32	-24.5%	Not Met

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

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

- 1a. STANDARD 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)

The increase in 2024-25 for books and supplies from Budget Adoption is mostly due to program needs in the Title programs, ELOP, and CCSP. For 2025-26, the decrease is mostly due to projecting district needs due to declining enrollment and other expiring one-time grants such as Child Nutrition KIT funds, Bridging the G.A.P., and Sig Dis funds. For 2026-27, most of the decrease is related to projecting district needs due to declining enrollment and other expiring grants such as Arts and Music Block Grant, A-G Access/Learning Loss, Blue Meridian, and OCDE TUPE grant.

Explanation:

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

The decrease in 2025-26 for services and other operating expenses is mostly due to projecting district needs due to declining enrollment and other expiring grants such as Child Nutrition KIT funds, CalSHAPE Ventilation, Dual Language Immersion, CalHOPE, Blue Meridian, and Turnaround Arts. For 2026-27, the decrease is also due to projecting district needs due to declining enrollment and other expiring grants such as Universal Pre-K, Arts and Music Block Grant, LCSSP, and A-G Access & Learning Loss grants.

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	28,797,483.00	28,797,483.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		28,872,782.00	

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

☐

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐

Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.7%	.7%	.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(123,218,259.54)	577,713,398.96	21.3%	Not Met
1st Subsequent Year (2025-26)	(33,010,091.85)	485,127,327.07	6.8%	Not Met
2nd Subsequent Year (2026-27)	(18,513,165.83)	470,937,434.05	3.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District will begin efforts to develop a deficit reduction plan, with a tentative plan to get an approved plan in place during the 2025-26 fiscal year, if necessary .

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)	175,168,263.46	Met
1st Subsequent Year (2025-26)	157,437,035.97	Met
2nd Subsequent Year (2026-27)	167,795,098.18	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)	142,046,909.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	34,065	33,119	31,695
District's Reserve Standard Percentage Level:	2%	2%	2%

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?

No

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	997,824,112.60	812,063,734.39	788,177,648.94
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	997,824,112.60	812,063,734.39	788,177,648.94

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	19,956,482.25	16,241,274.69	15,763,552.98
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	19,956,482.25	16,241,274.69	15,763,552.98

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.

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except Line 4)				
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)	19,956,482.26	16,241,274.69	15,763,552.98
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	19,956,482.26	16,241,274.69	15,763,552.98
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		19,956,482.25	16,241,274.69	15,763,552.98
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?

Yes

- 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:

There are positions budgeted with one-time resources, i.e. Learning Recovery Emergency Block Grant, Art and Music Block Grant, Blue Meridian, CCSP Implementation Grant, Learning Communities f or School Success Programs. Business Services will meet with Human Resources, and Education Services to discuss the multi-year staffing projections.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(151,995,835.72)	(159,437,780.69)	4.9%	7,441,944.97	Met
1st Subsequent Year (2025-26)	(152,047,304.03)	(153,361,702.41)	.9%	1,314,398.38	Met
2nd Subsequent Year (2026-27)	(155,937,027.60)	(155,593,250.41)	-.2%	(343,777.19)	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)	5,816,564.84	5,824,846.04	.1%	8,281.20	Met
1st Subsequent Year (2025-26)	5,752,708.54	5,958,953.74	3.6%	206,245.20	Met
2nd Subsequent Year (2026-27)	5,881,607.69	6,087,852.89	3.5%	206,245.20	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. MET - Projected contributions 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)

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:	45,945,059	44,450,756	42,976,495	58,711,193
Has total annual payment increased over prior year (2023-24)?	No	No	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(Required if Yes
to increase in total
annual payments)

The scheduled payments on the bond are expected to be higher in FY 2026-27.

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)

Yes

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

No

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

Yes

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

259,571,624.00	265,375,388.00
47,957,552.00	48,699,488.00
211,614,072.00	216,675,900.00

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

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

47,393,231.18	47,539,512.74
47,393,231.18	44,318,109.52
47,393,231.18	44,570,642.98

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

23,696,615.59	23,769,756.37
23,696,615.59	22,159,054.76
23,696,615.59	22,285,321.49

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

757	757
808	808
825	825

4. Comments:

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

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

1

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

Yes

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

Yes

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

Yes

2	Self-Insurance Liabilities		Budget Adoption	
			(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		15,839,235.00	16,522,980.00
	b. Unfunded liability for self-insurance programs		0.00	0.00

3	Self-Insurance Contributions		Budget Adoption	
			(Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2024-25)		8,280,442.37	8,540,059.28
	1st Subsequent Year (2025-26)		7,885,199.17	7,105,857.22
	2nd Subsequent Year (2026-27)		7,368,491.48	7,146,347.82
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2024-25)		0.00	0.00
	1st Subsequent Year (2025-26)		0.00	0.00
	2nd Subsequent Year (2026-27)		0.00	0.00

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,678.9	2,572.9	2,218.5	2,188.5

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?

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	4,406,630		
		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

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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	47,182,933	46,939,617	43,865,763
3.	Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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?	Yes		
If Yes, amount of new costs included in the interim and MYPs	14,071,267	0	0

If Yes, explain the nature of the new costs:

Certificated Bargaining Unit Settled in FY 2023-2024 negotiations.

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?	Yes	Yes	Yes
2.	Cost of step & column adjustments	4,656,058	3,927,320	4,124,689
3.	Percent change in step & column over prior year	5.7%	5.7%	5.7%

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?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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	2,197.7	2,255.0	2,253.2	2,253.2

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

1,921,330

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

3,066,671	0	0
-----------	---	---

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	23,407,971	25,487,412	28,036,153
3.	Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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:

--

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	889,360	1,442,881	1,436,569
3.	Percent change in step & column over prior year	5.0%	5.0%	5.0%

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
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?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	317.0	324.0	323.0	323.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

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

603,056

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

5,674,143

5,605,119

6,165,631

3. Percent of H&W cost paid by employer

89.0%

89.0%

89.0%

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

10.0%

10.0%

10.0%

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

1,019,036

1,001,935

879,569

3. Percent change in step and column over prior year

3.6%

3.6%

3.6%

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?

No

No

No

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	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?	Yes
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)

A2. The District's Human Resources and Position Control modules are interfaced with the County 's payroll system. A3. The District experienced a loss of 1,940 students in 2023-24 and projects a loss of 1,958 students in 2024-25. A7. While the system is independent the District and county office work closely to ensure our records are in sync.

End of School District First Interim Criteria and Standards Review

#BETTERTOGETHER



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