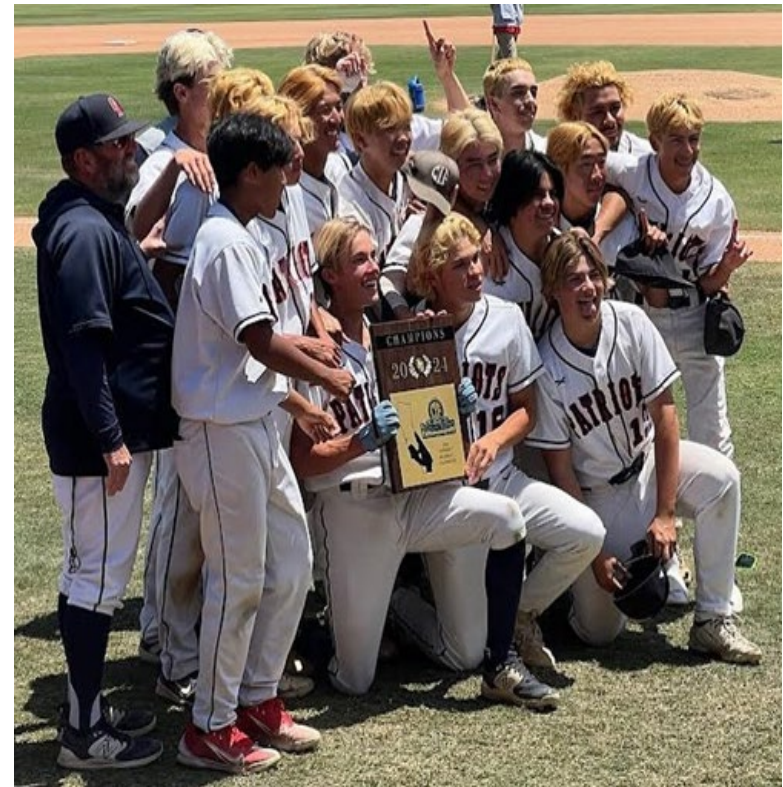




# FIRST INTERIM REPORT 2024-25

## DECEMBER 2024



# UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT



# UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT

Date: December 12, 2024  
To: Board of Trustees and Superintendent Michael Matsuda  
From: Nancy Nien, Ph.D., Assistant Superintendent Business Services  
RE: 2024-25 First Interim Budget

## Background Information

Education Code (EC) Sections 3503(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The First Interim Report for 2024-25 is due to Orange County Department of Education by December 15, 2024.

## Current Considerations

For 2024-25, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2025-26 and 2026-27).

The reporting schedule is shown below.

	<u><b>Closing Date</b></u>	<u><b>Filing Date</b></u>
First Interim	Oct. 31, 2024	Dec. 15, 2024
Second Interim	Jan. 31, 2025	Mar. 15, 2025

School boards are required to adopt one of the three following certifications.

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years**.

**Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.

**Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

## Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section IX.

## Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

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**Section I**  
**2024-25**  
**Budget Assumptions**

## Summary of First Interim Assumptions

Amount represents per-student level of funding:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Local Control Funding Formula (LCFF)	\$415,591,610	\$412,282,859	\$410,828,130	\$404,228,540
LCFF COLA	1.07%	2.93%	3.08%	3.30%
Estimated Funded ADA	\$15,837	\$16,423	\$17,008	\$17,587
Revenue Increase (Decrease) per Student	\$383	\$586	\$585	\$579

<u>Prior Year Base Revenue</u>				
% Increase (Decrease) per Student	2.48%	3.70%	3.56%	3.40%
Estimated Funded ADA	26,241.62	25,103.27	24,154.90	22,985.06

Unduplicated Pupil	82.45%	82.45%	82.44%	82.44%
Unduplicated Pupil Rolling 3 Year Average	80.80%	81.83%	82.45%	82.44%

### Revenues

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>Restricted Program (COLA)</u>				
State Programs	1.07%	2.93%	3.08%	3.30%
Special Education	1.07%	2.93%	3.09%	3.30%

<u>Lottery (per ADA)</u>				
Unrestricted per ADA	\$191	\$191	\$191	\$191
Unrestricted	\$5,060,459	\$4,984,230	\$4,954,490	\$4,957,503
Prop 98 per ADA	\$82	\$82	\$82	\$82
Restricted	\$2,274,489	\$2,240,227	\$2,226,860	\$2,228,214

Interest Rate	3.23%	2.79%	2.70%	2.80%
Interest Income	\$6,000,000	\$5,384,250	\$5,298,334	\$5,298,334

## Expenditures

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>General Fund Contributions</u>				
Special Education	As Budgeted	Plus \$4.8 million	Plus \$3.0 million	Plus \$2.5 million

<u>Step, Column, and Longevity</u>				
Incremental Cost	As Budgeted	\$2.9 million	\$2.9 million	\$3.0 million
Certificated	1.5%	1.5%	1.5%	1.5%
Classified	1.5%	1.5%	1.5%	1.5%

<u>STRS and PERS Rates Increase (Unrestricted)</u>				
STRS New Rate	As Budgeted	\$0.9 million	\$3.2 million	\$0.5 million
PERS New Rate	As Budgeted	\$0.5 million	\$0.4 million	\$1.4 million

<u>Health and Welfare Benefits (Unrestricted)</u>				
Incremental Contributions	As Budgeted	\$14.0 million	\$0.4 million	\$1.4 million
Super Composite Rate	\$21,906			

Change in Teacher Staffing Growth (Decline)				
	As Budgeted*	(39)*	(31)*	(26)*

\*Reduction of FTE due to declining enrollment

## First Interim Assumptions Summary - Continued

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>Contributions to Statutory Benefits</u>				
State Teachers Retirement System (STRS)	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement System (PERS)	27.05%	27.40%	27.5%	27.5%
OASDI (Social Security for School Sector)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
State Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%
Workers' Compensation Rate	2.2798%	2.2798%	2.2798%	2.2798%



## **Section II**

### **Revenue Considerations**

### **Local Control Funding Formula (LCFF):**

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. As of 2018-19, LCFF is fully implemented at 100.00%.
- LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).
- The funding formula establishes additional grants designated to improve or increase services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA, and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2023-24 was 27,349 and funded ADA is projected at 26,242 for the current budget year.
- For the budget year, LCFF revenues are projected at \$415,591,610 million, a decrease of \$7.1 million over the prior year. Components of revenues include the following:
  - ✓ \$147,276,360 million in property taxes (based on data provided by the Orange County Assessor's Office)
  - ✓ \$47,771,817 million from the Education Protection Account (EPA)

**Other Programs:**

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$5,060,459 million, a decrease of \$580,650 from prior year. Program funding is computed at \$191 per unit of annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$2,275,489 million, a decrease of \$660,935 from prior year. Program funding is computed at \$82 per unit of annual ADA.
- Interest earnings are budgeted at \$6,000,000, assuming the following:
  - ✓ 3.89% interest rate on an average daily cash balance of \$208,163,005

## **Section III**

### **Expenditure Considerations**

## **Personnel Costs Additions/Deletions to Unrestricted General Fund**

### **Salary Calculations:**

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2023-24	As Budgeted
2024-25	\$2.0M
2025-26	\$2.1M

### **STRS and PERS Rates Increase:**

STRS	<b><u>2021-22</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>2027-28</u></b>
New Rate	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	<b><u>2021-22</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>2027-28</u></b>
New Rate	22.91%	25.37%	26.68%	27.05%	27.40%	27.5%	28.70%

Increase (decrease) for STRS for 2024-25 and 2025-26 is (\$5.41million and \$0.9 million respectively.

Increase for PERS for 2024-25 and 2025-26 is \$0.9 million and \$0.4 million respectively.

### **Contribution for Health and Welfare Benefits**

- In October 2024, the District reached a MOU with the five associations to maintain the super blend composite at \$20,559 for the 2025 cap.

### **Noteworthy Expenditures in General Fund Unrestricted:**

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at \$15,806,596.
- Indirect support charges (charges to other programs and funds of the District):
  - ✓ Categorical Programs \$3,932,636

The District's indirect rate for 2024-25 is 6.96%. This rate is applicable for most categorical programs.

- Liability and property damage insurance in the General Fund is budgeted for \$9.8 million.
- Utility, postage, and other operating costs are budgeted at \$15.6 million. For the budget year, projections incorporated rate changes and demand charges. Telephone, postage, and internet are budgeted at \$650,720; natural gas for \$0.6 million; lights and power for \$6.0 million; waste disposal for \$0.9 million; and water for \$1.4 million.

### **Contributions from the General Fund:**

- Contributions to restricted programs will increased from \$81.6 million to \$83.4 million, a difference of \$1.8 million.
- Contributions for Special Education are budgeted at \$67.4 million.

## **Section IV**

### **Local Control Accountability Plan**

## **Overview:**

- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 65% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a three-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2024-25, AUHSD projects having 80.80% unduplicated students.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the District's spending plan that complies with the State Priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP was approved at the June 13<sup>th</sup> Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
  - ✓ All students will demonstrate college, career, and life readiness and success.
  - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.
  - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

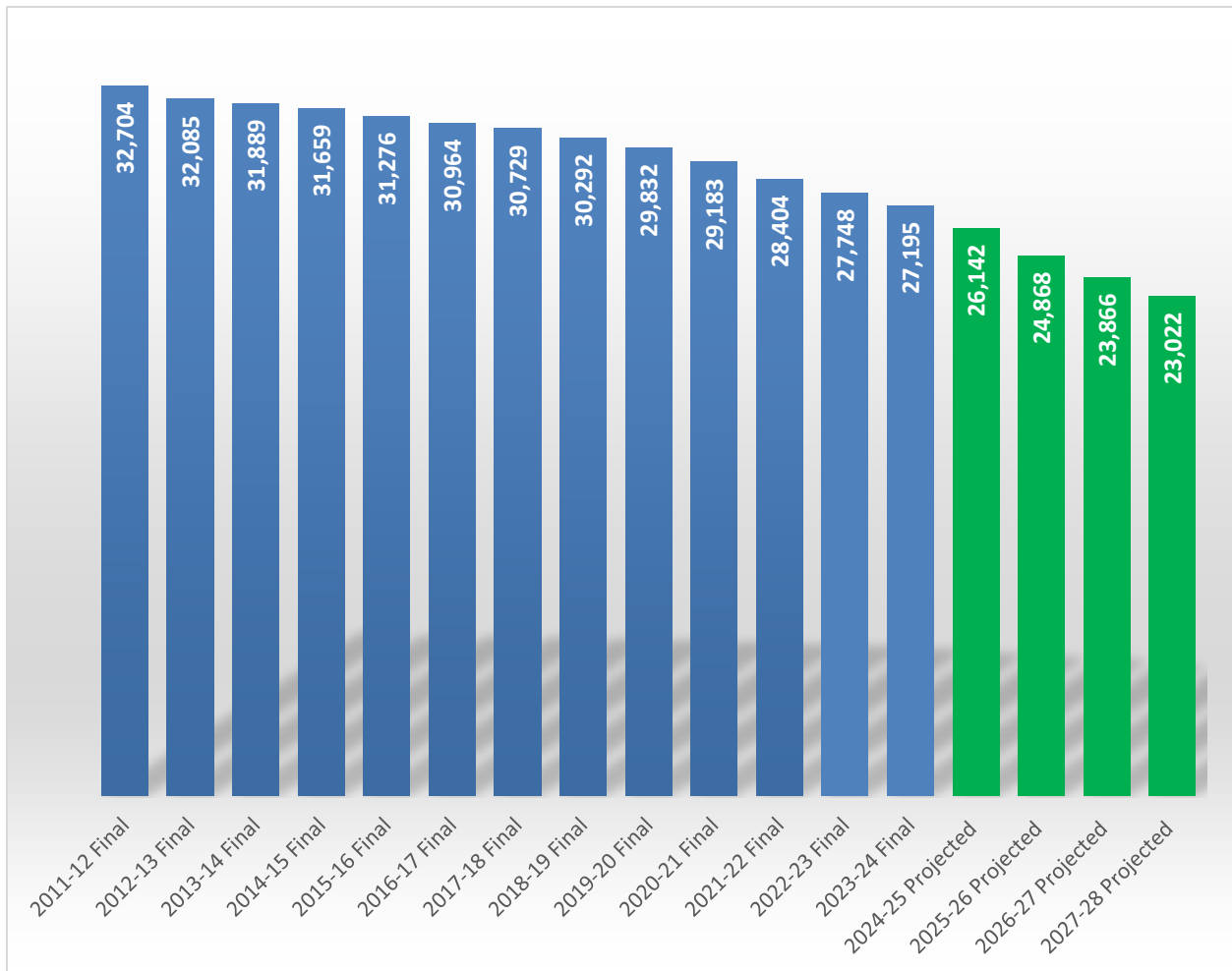


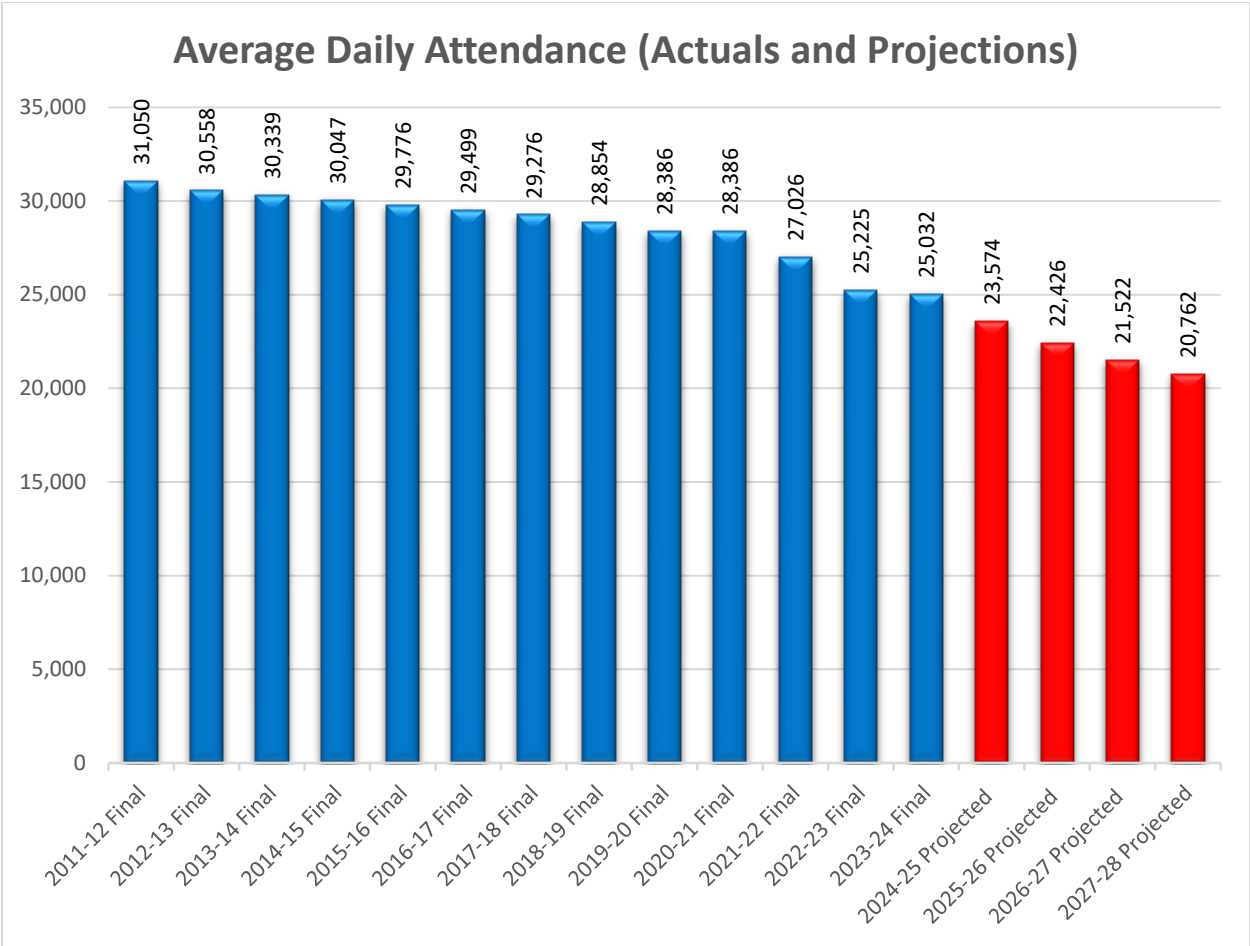
## **Section V**

### **Financial Analysis**

## **Student Enrollment Trends:**

- The First Interim Report includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.
- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Anaheim Union High School District, enrollment decline did not materialize until the 2009-10 fiscal year. There is a multitude of reasons for the enrollment decline. Primarily, the enrollment decline is due to charter schools, affordable housing, and lower birth rates.
- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart below, the District is expected to realize declines in student enrollment through 2027-28. If the anticipated projections were to materialize, the cumulative decline in enrollment from 2011-12 to 2027-28 would reach a loss of 9,682 students.





ANAHEIM UNION HIGH SCHOOL DISTRICT  
VARIOUS FUNDS  
AS OF OCTOBER 31, 2024

**DEFERRED MAINTENANCE FUND (Fund 14)**

Cash Balance	\$	9,996,453
Due From General Fund		-
Revenues		130,401
Expenditures		1,746,864
Budgeted Ending Balance		8,942,627

**GO BOND 2014 SERIES 2019 (Fund 27)**

Cash Balance		433
Revenues		4,168
Expenditures		677,376
Budgeted Ending Balance		681,208

**CAPITAL FACILITIES FUND (Fund 25)**

This fund contains the receipts from developer fees.

Cash Balance		2,120,696
Developer fees		448,047
Expenditures		376,265
Budgeted Ending Balance		292,288

**CAPITAL FACILITIES AGENCY RDA (Fund 45)**

Cash Balance		13,636,836
Due From General Fund		-
Revenues		159,261
Expenditures		2,831,884
Budgeted Ending Balance		5,329,772

**COUNTY SCHOOL FACILITIES FUND (Fund 35)**

This fund is being used to account for the state funds awarded for construction at school sites.

Cash Balance		90,100
Revenues		4,039,034
Expenditures		4,033,301
Budgeted Ending Balance		92,032

**SPECIAL RESERVE FUND (Fund 40)**

Cash Balance		38,329,217
Revenues		4,676,997
Expenditures		345,904
Budgeted Ending Balance		409,158

ANAHEIM UNION HIGH SCHOOL DISTRICT  
VARIOUS FUNDS  
AS OF OCTOBER 31, 2024

**SPECIAL RESERVE 2017 COP PROJECT FUND (Fund 41)**

Cash Balance	8,141
Cash with Fiscal Agent	2,496,538
Revenues	2,251,605
Expenditures	1,970,079
Budgeted Ending Balance	2,235,126

**SPECIAL RESERVE FOR CAPITAL (Fund 42)**

Cash Balance	21,323,832
Revenues	289,971
Expenditures	3,558,856
Budgeted Ending Balance	2,396,537

**SELF-INSURANCE FUND**

WORKER'S COMPENSATION FUND (Fund 68)

Cash Balance	1,793,928
Cash with Fiscal Agent	400,000
Revenues	7,319
Expenditures	26,776
Budgeted Ending Balance	66,744

HEALTH AND WELFARE FUND (Fund 69)

Cash Balance	43,078,492
Due From General Fund	-
Cash with Fiscal Agent	4,000,000
Revenues	21,485,915
Expenditures	23,759,765
Budgeted Ending Balance	32,930,687

**CAFETERIA FUND (Fund 13)**

(as of September 30, 2024)

Cash Balance	16,789,749
Revenues	6,515,878
Expenditures	6,081,047
Budgeted Ending Balance	23,250,759

## **Section VI**

### **District Reserves**

**Unrestricted Fund Balance:**

- The beginning fund balance for the budget year is \$279.9 million.
- The ending fund balance is projected to be \$272.0 million, a decrease of \$7.9 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is \$155,000 and \$550,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$16.8 million.
  - ✓ The District has commitments budgeted at \$157.0 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at \$41.2 million.

**Restricted Fund Balance:**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$92.1 million.
- The Ending Fund Balance is estimated to be \$56.3 million.

**Restricted for Economic Uncertainties:**

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
  - Minimum REU level required: \$16.8 million
  - Amount of commitments ending fund balance: \$157.0 million
  - Amount of unassigned ending fund balance: \$41.2 million

**Section VII**  
**Multi-Year Projections**  
**(2024-25, 2025-26, and 2026-27)**



## **Budget Assumptions for 2024-25:**

The projections are contingent using baseline data from 2023-24 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decline in funded ADA by 1,107
- Unduplicated pupil percentage 82.45%
- Unduplicated pupil percentage three year rolling average 80.80%
- COLA of 1.07%

### **Expenditure Revisions**

- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity for Certificated and Classified is 1.5%
  - ✓ STRS rate (no increase) of 19.1% and an increase PERS rate of 26.68% to 27.05%
  - ✓ Increase 10% in Health and Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### **Reserve for Economic Uncertainty (REU)**

- Minimum REU level required: \$16,837,933
- Amount of commitments of ending fund balance: \$157,020,961
- Amount of unassigned ending fund balance: \$41,179,390

## **Budget Assumptions for 2025-26:**

The projections are contingent using baseline data from 2024-25 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decline in funded ADA by 1,138
- Unduplicated pupil percentage 82.45%
- Unduplicated pupil percentage three year rolling average 81.83%
- COLA of 2.93%

### **Expenditure Revisions**

- Reduction of 42 FTE in certificated staffing, enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS of 27.05% to 27.40%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### **Reserve for Economic Uncertainty (REU)**

- Minimum REU level required: \$16,713,563
- Amount of committed ending fund balance: \$123,942,688
- Amount of unassigned ending fund balance: \$76,214,950

## **Budget Assumptions for 2026-27:**

The projections are contingent using baseline data from 2025-26 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decline in funded ADA by 948
- Unduplicated pupil percentage 82.44%
- Unduplicated pupil percentage three year rolling average 82.45%
- COLA of 3.08%

### **Expenditure Revisions**

- Reduction of 30 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 27.40% to 27.50%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### **Reserve for Economic Uncertainty (REU)**

- Minimum REU level required: \$17,138,469
- Amount of committed ending fund balance: \$83,907,685
- Amount of unassigned ending fund balance: \$79,224,181

## **Projections for the General Fund:**

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

	First Interim Report	Projected 2025-26	Projected 2026-27	Projected 2027-28
Beginning Fund Balance	\$ 279,947,116	\$ 271,993,977	\$ 244,763,246	\$ 203,230,751
Audit Adjustment				
Fund Balance	\$ 279,947,116	\$ 271,993,977	\$ 244,763,246	\$ 203,230,751
Annual Revenues (includes other financial sources)	\$ 553,311,284	\$ 529,888,044	\$ 529,533,197	\$ 524,309,677
Annual Expenditures (includes other financing)	\$ 561,264,423	\$ 557,118,775	\$ 571,065,692	\$ 582,091,868
Change in Fund Balance	\$ (7,953,139)	\$ (27,230,731)	\$ (41,532,495)	\$ (57,782,191)
Projected Ending Fund Balance	\$ 271,993,977	\$ 244,763,246	\$ 203,230,751	\$ 145,448,560
I. Unavailable Reserves:				
1) Non Spendable				
a. Revolving Cash	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
b. Inventory	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
c. Prepaid Expenses	\$ -	\$ -	\$ -	\$ -
2) Restricted Balances	\$ 56,250,693	\$ 27,892,064	\$ 22,960,415	\$ 21,002,262
3) Other Commitments	\$ 157,020,961	\$ 123,942,668	\$ 83,907,685	\$ 89,181,971
4) Assigned	\$ -	\$ -	\$ -	\$ -
II Total Unrestricted Fund Balance	\$ 58,017,323	\$ 92,223,514	\$ 95,657,651	\$ 34,559,327
1) Reserves for Economic Uncertainty (3%)	\$ 16,837,933	\$ 16,713,563	\$ 17,138,470	\$ 17,612,756
2) Available Reserves:	\$ 41,179,390	\$ 75,509,951	\$ 78,519,181	\$ 16,946,571
III Available Reserves (Unrestricted Funds)	10.34%	16.55%	16.75%	5.94%

## **Section VIII**

### **Cash Flow Projection**

Ledger: 64 ANAHEIM UHSD						Cash Flow Projections For Fiscal Year Ending 6/30/2025													
		Beginning Balances (Ref Only)	July	August	September	October	Projected November	Projected December	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Accruals (Manual Entry)	Adjustments (Manual Entry)	Total (Sum of July thru June +Accruals+Adjustments)	Budget (CB)	
ESTIMATES THROUGH THE MONTH OF JUNE																			
A. BEGINNING CASH			\$240,746,312.65	\$215,865,766.69	\$198,321,160.90	\$213,317,178.06	\$191,235,917.12	\$187,493,610.09	\$232,367,501.85	\$199,464,743.29	\$196,305,986.77	\$193,235,826.49	\$192,152,645.43	\$175,777,941.67					
B. RECEIPTS																			
Revenue Limit Sources																			
Principal Apportionment	8010-8019		\$11,338,961.00	\$11,338,961.00	\$35,519,222.00	\$20,410,129.00	\$17,528,081.85	\$32,637,174.85	\$17,528,081.85	\$17,528,081.85	\$32,637,174.85	\$17,528,081.85	\$17,528,081.85	\$2,444,538.00	\$34,342,738.05		\$268,309,308.00	\$268,309,308.00	
Property Taxes	8020-8079		\$3,820,215.67	\$139,043.54	\$1,581,885.61	\$314,490.89	\$17,100,264.40	\$29,373,480.38	\$9,920,788.99	\$258,328.29	\$6,129,752.16	\$28,232,820.80	\$8,645,105.43	\$36,448,031.11	\$6,195,682.98		\$147,330,166.00	\$147,330,166.00	
Miscellaneous Funds	8080-8099		\$47,455.00	(\$47,455.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$53,806.00)	(\$162.34)	(\$53,806.00)	(\$53,806.00)	
Federal Revenue	8100-8299		\$189,876.62	\$3,443,429.00	\$636,925.79	\$615,678.69	\$146,583.96	\$0.00	\$1,656,654.41	\$17,721,305.60	\$863,681.36	\$4,037,666.72	\$199,798.47	\$11,173,116.87	\$199,798.47	-	\$40,674,114.00	\$40,674,114.00	
State Revenue	8300-8599		\$2,200,261.77	\$5,068,471.24	\$3,918,732.21	\$3,572,994.75	\$4,288,474.12	\$2,168,243.12	\$4,988,721.56	\$2,574,166.96	\$2,681,040.96	\$2,622,480.96	\$2,560,142.96	\$23,970,519.03	12,972,245.08	0.04	\$70,924,499.76	\$70,924,499.76	
Other Local Revenue	8600-8799		\$1,223,211.91	\$1,549,085.64	\$2,792,495.64	\$1,538,847.14	\$1,061,418.63	\$1,209,633.84	\$1,705,956.96	\$957,455.88	\$1,033,535.75	\$1,093,736.82	\$692,369.17	\$823,077.44		6,820,021.18	\$22,500,848.00	\$22,500,848.00	
Interfund Transfers In	8910-8929		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8931-8979		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		-	\$0.00	\$0.00	
TOTAL RECEIPTS			\$18,819,981.97	\$18,929,535.42	\$44,449,423.59	\$26,452,140.47	\$40,124,827.96	\$65,388,534.19	\$35,800,203.77	\$39,039,338.58	\$43,245,155.08	\$53,514,787.15	\$29,625,497.88	\$63,621,786.09	\$64,683,620.64	\$5,990,296.97	\$549,685,129.76	\$549,685,129.76	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		\$2,239,081.45	\$17,519,605.13	\$18,328,264.16	\$18,771,749.82	\$18,679,335.33	\$601,134.28	\$35,958,601.29	\$18,238,041.11	\$19,008,819.43	\$23,939,505.75	\$19,486,265.84	\$1,605,014.41		(10,000.00)	\$194,365,418.00	\$194,365,418.00	
Classified Salaries	2000-2999		(\$488,500.20)	\$4,267,820.44	\$6,200,473.87	\$7,574,745.16	\$7,110,045.07	\$7,201,178.46	\$7,199,250.68	\$6,501,189.66	\$8,390,337.27	\$7,262,960.25	\$8,858,987.76	\$12,647,215.75		4,174,786.83	\$86,900,491.00	\$86,900,491.00	
Employee Benefits	3000-3999		\$4,876,570.28	\$1,756,258.62	\$11,011,206.82	\$11,012,790.91	\$10,823,964.36	\$6,942,024.51	\$14,938,999.55	\$10,530,347.50	\$11,051,223.28	\$12,089,141.67	\$11,527,870.12	\$27,202,256.72		7,689,080.65	\$146,731,732.00	\$146,731,732.00	
Books and Supplies	4000-4999		\$282,900.98	\$1,151,869.09	\$872,263.54	\$1,015,756.14	\$940,519.34	\$693,563.27	\$178,747.98	\$2,070,949.57	\$946,009.95	\$2,356,681.61	\$1,950,500.70	\$1,953,673.71	-	30,258,354.12	\$45,171,790.00	\$45,171,790.00	
Services	5000-5999		\$3,403,748.45	\$4,578,649.87	\$3,248,832.79	\$5,057,965.83	\$2,937,688.32	\$2,985,574.87	\$2,251,499.85	\$3,195,438.82	\$3,232,029.65	\$4,483,220.24	\$2,951,334.63	\$6,145,794.89	-	5,255,520.19	\$49,727,299.00	\$49,727,299.00	
Capital Outlay	6000-6599		(\$1,788,864.31)	\$4,481,461.62	\$1,508,019.78	\$3,887,220.15	\$267,256.99	\$1,141,112.20	\$5,277,915.70	(\$457,475.08)	\$3,033,317.79	\$3,712,880.68	\$589,219.59	\$654,050.70	-	(4,169,221.81)	\$18,136,894.00	\$18,136,894.00	
Other Outgo	7000-7499		(\$346,466.17)	\$530,217.90	\$628,900.00	\$1,121,035.58	\$3,108,324.98	\$950,054.83	\$2,297,950.28	\$2,119,603.51	\$753,578.00	\$753,578.00	\$636,023.00	\$636,021.55	-	3,035,977.54	\$16,224,799.00	\$16,224,799.00	
Interfund Transfers Out	7600-7629		\$0.00	\$0.00	\$206,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	3,800,000.00	\$4,006,000.00	\$4,006,000.00	
All Other Financing Uses	7630-7699		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	\$0.00	\$0.00	
TOTAL DISBURSEMENTS			\$8,178,470.48	\$39,565,882.67	\$42,003,960.96	\$48,441,263.59	\$43,867,134.99	\$20,514,642.42	\$68,702,962.33	\$42,198,095.09	\$46,315,315.37	\$54,597,968.20	\$46,000,201.64	\$50,844,027.73	\$0.00	\$50,034,497.52	\$561,264,423.01	\$561,264,423.00	
D. BALANCE SHEET TRANSACTION																			
Assets																			
Cash Not In Treasury	9111-9199		\$31,013,935.58	\$2,267,013.75	\$0.00	(\$29,874.68)	(\$477.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$2,236,661.51	\$0.00	
Accounts Receivable	9200-9299		\$48,421,824.97	\$3,184,796.74	\$3,166,154.08	\$12,687,685.60	\$24,873.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$19,013,762.55	\$0.00	
Due From Other Funds	9310-9319		\$4,029,365.92	(\$307,821.54)	(\$20,666.15)	\$3,337,170.05	(\$214,325.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$3,794,356.73	\$0.00	
Stores	9320-9329		\$389,230.29	(\$49,252.22)	(\$205,879.16)	\$14,438.69	(\$78,063.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			(\$18,756.65)	\$0.00	
Prepaid Expenditures	9330-9339		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	
Other Current Assets	9340-9499		\$0.00	(\$611,756.45)	(\$241,988.51)	(\$638,878.95)	(\$7,518.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			(\$1,500,142.32)	\$0.00	
Deferred Outflow of Resources	9490																		
SUBTOTAL ASSETS (calc)			\$83,854,356.76	\$4,482,980.28	\$2,697,620.26	\$16,370,540.71	(\$325,259.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,225,881.82	\$0.00	
Liabilities																			
Accounts Payable	9500-9599		\$36,622,160.13	\$35,148,725.57	(\$308,163.20)	\$463,801.21	(\$259,078.08)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$35,045,285.50	\$0.00	
Due To Other Funds	9610-9619		\$6,962,209.53	\$3,671,982.56	(\$85,958.00)	\$3,356,184.97	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$6,962,209.53	\$0.00	
Current Loans	9640-9649		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	
Unearned Revenues	9650-9659		\$1,184,329.60	\$1,184,329.60	\$0.00	\$0.00	\$5,956.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$1,190,286.07	\$0.00	
Deferred Inflow of Resources																			
SUBTOTAL LIABILITIES (calc)			\$44,768,699.26	\$40,005,037.73	(\$394,121.20)	\$3,819,986.18	(\$233,121.61)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,197,781.10	\$0.00	
Nonoperating																			
Suspense Clearing	9910-9999		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	
TOTAL BALANCE SHEET TRANSACTIONS			(\$35,522,057.45)	\$3,991,741.46	\$12,550,554.53	(\$22,137.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,971,899.28)	\$0.00	
E. NET INCREASE/DECREASE (B)			(\$24,880,545.96)	\$1,544,605.79	\$14,996,017.16	(\$92,081,260.94)	(\$3,742,307.03)	\$44,873,891.76	(\$32,902,758.56)	(\$3,158,756.51)	(\$3,070,160.29)	(\$1,083,181.05)	(\$16,374,703.76)	\$12,777,758.36	\$64,683,620.64	(\$44,044,200.55)	(\$31,551,192.53)	(\$11,579,293.24)	
F. ENDING CASH (A+E)			\$215,865,766.69	\$198,321,160.90	\$213,317,178.06	\$191,235,917.12	\$187,493,610.09	\$232,367,501.85	\$199,464,743.29	\$196,305,986.77	\$193,235,826.49	\$192,152,645.43	\$175,777,941.67	\$188,555,700.03			(\$31,551,192.53)	(\$11,579,293.24)	
G. ENDING CASH, PLUS CASH AC																	\$253,239,320.67		

## **Section IX**

### **State Forms**

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 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: Nancy C. Nien Ph.D. Telephone: 714-999-3556  
Title: Assistant Superintendent Business E-mail: nien\_n@auhsd.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

30 66431 0000000  
Form CI  
F81722W8K6(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 3547.6(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)	n/a	
		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(e).	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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	409,822,566.00	409,822,566.00	84,463,071.05	415,585,668.00	5,763,102.00	1.4%
2) Federal Revenue		8100-8299	472,617.00	472,617.00	86,363.18	472,617.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,488,423.00	12,488,423.00	2,323,087.18	13,069,897.00	581,474.00	4.7%
4) Other Local Revenue		8600-8799	13,309,903.00	13,309,903.00	5,183,440.52	14,122,632.00	812,729.00	6.1%
5) TOTAL, REVENUES			436,093,509.00	436,093,509.00	92,055,961.93	443,250,814.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	128,948,386.00	128,948,386.00	40,516,191.50	129,900,127.00	(951,741.00)	-0.7%
2) Classified Salaries		2000-2999	49,134,771.00	49,134,771.00	10,980,707.82	49,481,972.00	(347,201.00)	-0.7%
3) Employee Benefits		3000-3999	80,272,949.00	80,272,949.00	21,412,186.27	80,113,036.00	159,913.00	0.2%
4) Books and Supplies		4000-4999	28,340,395.00	28,340,395.00	1,837,378.64	30,773,501.00	(2,433,106.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	29,120,769.00	29,120,769.00	10,647,241.83	28,303,161.00	817,608.00	2.8%
6) Capital Outlay		6000-6999	567,000.00	567,000.00	275,342.29	606,350.00	(39,350.00)	-6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,341,856.00	15,341,856.00	1,441,551.73	15,341,856.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,551,782.00)	(5,551,782.00)	(778,755.79)	(5,049,129.00)	(502,653.00)	9.1%
9) TOTAL, EXPENDITURES			326,174,344.00	326,174,344.00	86,331,844.29	329,470,874.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			109,919,165.00	109,919,165.00	5,724,117.64	113,779,940.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,300,000.00	2,300,000.00	206,000.00	2,506,000.00	(206,000.00)	-9.0%
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	(81,808,857.00)	(81,808,857.00)	0.00	(83,378,201.00)	(1,569,344.00)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,108,857.00)	(84,108,857.00)	(206,000.00)	(85,884,201.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,810,308.00	25,810,308.00	5,518,117.64	27,895,739.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,073,562.00	167,073,562.00		187,847,545.00	20,773,983.00	12.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,073,562.00	167,073,562.00		187,847,545.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,073,562.00	167,073,562.00		187,847,545.00		
2) Ending Balance, June 30 (E + F1e)			192,883,870.00	192,883,870.00		215,743,284.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	550,000.00	550,000.00		550,000.00		
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		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	143,902,623.00	143,902,623.00		157,020,961.00		

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)
Wellness Program	0000	9760		120,900.00				
Classified Summer Assistance Benefits	0000	9760		483,370.00				
Reserve for Bus Leasing	0000	9760		1,179,903.00				
School Site and Supplemental/Concentration Carryover	0000	9760		7,571,645.00				
Technology Setaside	0000	9760		9,600,000.00				
Additional 3% Reserve	0000	9760		16,215,550.00				
Textbook Setaside	0000	9760		19,000,000.00				
Pension Investment	0000	9760		30,000,000.00				
Declining Enrollment Staffing Setaside	0000	9760		59,731,255.00				
Wellness Program	0000	9760				120,900.00		
Classified Summer Assistance Benefits	0000	9760				483,370.00		
Reserve for Bus Leasing	0000	9760				1,179,903.00		
School Site and Supplemental/Concentration Carryover	0000	9760				7,571,645.00		
Technology Setaside	0000	9760				9,600,000.00		
Additional 3% Reserve	0000	9760				16,837,933.00		
Textbook Setaside	0000	9760				19,000,000.00		
Pension Investment	0000	9760				30,000,000.00		
Declining Enrollment Staffing Setaside	0000	9760				72,227,210.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,215,550.00	16,215,550.00		16,837,933.00		
Unassigned/Unappropriated Amount		9790	32,080,897.00	32,080,897.00		41,179,390.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	194,756,465.00	194,756,465.00	63,498,180.00	220,537,491.00	25,781,026.00	13.2%
Education Protection Account State Aid - Current Year		8012	75,260,237.00	75,260,237.00	15,109,093.00	47,771,817.00	(27,488,420.00)	-36.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	349,432.00	349,432.00	0.00	341,328.00	(8,104.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	85,471,015.00	85,471,015.00	0.00	89,082,045.00	3,611,030.00	4.2%
Unsecured Roll Taxes		8042	2,751,534.00	2,751,534.00	1,494,685.52	2,997,475.00	245,941.00	8.9%
Prior Years' Taxes		8043	1,413,806.00	1,413,806.00	1,330,881.72	1,387,015.00	(46,791.00)	-3.3%
Supplemental Taxes		8044	4,504,732.00	4,504,732.00	1,307,998.00	4,153,293.00	(351,439.00)	-7.8%
Education Revenue Augmentation Fund (ERAF)		8045	35,509,360.00	35,509,360.00	1,638,202.00	38,871,804.00	3,362,444.00	9.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,859,791.00	9,859,791.00	83,868.47	10,517,206.00	657,415.00	6.7%
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%

Description	Resource Codes	Object Codes	Original Budget (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 In-Lieu Taxes		8082	0.00	0.00	6.67	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(3.33)	0.00	0.00	0.0%
Subtotal, LCFF Sources			409,876,372.00	409,876,372.00	84,462,912.05	415,639,474.00	5,763,102.00	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	(53,806.00)	(53,806.00)	159.00	(53,806.00)	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			409,822,566.00	409,822,566.00	84,463,071.05	415,585,668.00	5,763,102.00	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						
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	472,617.00	472,617.00	86,363.18	472,617.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			472,617.00	472,617.00	86,363.18	472,617.00	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	2,595,833.00	2,595,833.00	995,965.00	2,595,833.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mandated Costs Reimbursements		8550	1,513,606.00	1,513,606.00	0.00	1,513,606.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,478,985.00	4,478,985.00	80,416.46	5,060,459.00	581,474.00	13.0%
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	3,900,000.00	3,900,000.00	1,246,706.72	3,900,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,488,423.00	12,488,423.00	2,323,087.18	13,089,897.00	581,474.00	4.7%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	3,421.95	25,000.00	0.00	0.0%
Sale of Publications		8632	5,000.00	5,000.00	344.00	5,000.00	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	337,000.00	337,000.00	292,811.33	337,000.00	0.00	0.0%
Interest		8660	6,000,000.00	6,000,000.00	2,398,549.88	6,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	250,000.00	250,000.00	185,136.09	250,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	700,000.00	700,000.00	329,544.38	700,000.00	0.00	0.0%
Interagency Services		8677	319,750.00	319,750.00	159,875.00	319,750.00	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								

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)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	3.33	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	5,673,153.00	5,673,153.00	1,813,754.56	6,485,882.00	812,729.00	14.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			13,309,903.00	13,309,903.00	5,183,440.52	14,122,632.00	812,729.00	6.1%
TOTAL, REVENUES			436,093,509.00	436,093,509.00	92,055,961.93	443,260,814.00	7,157,305.00	1.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	100,377,301.00	100,377,301.00	31,443,012.69	101,584,844.00	(1,207,543.00)	-1.2%
Certificated Pupil Support Salaries		1200	12,709,654.00	12,709,654.00	4,434,983.51	12,679,533.00	30,121.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	15,152,863.00	15,152,863.00	4,402,005.70	14,941,180.00	211,683.00	1.4%
Other Certificated Salaries		1900	708,568.00	708,568.00	236,189.60	694,570.00	13,998.00	2.0%
TOTAL, CERTIFICATED SALARIES			128,948,386.00	128,948,386.00	40,516,191.50	129,900,127.00	(951,741.00)	-0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,353,419.00	4,353,419.00	432,091.35	4,304,009.00	49,410.00	1.1%
Classified Support Salaries		2200	21,611,965.00	21,611,965.00	5,014,723.11	21,725,211.00	(113,246.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	3,975,751.00	3,975,751.00	1,002,943.80	3,993,666.00	(17,915.00)	-0.5%
Clerical, Technical and Office Salaries		2400	19,193,636.00	19,193,636.00	4,530,949.56	19,459,086.00	(265,450.00)	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,134,771.00	49,134,771.00	10,980,707.82	49,481,972.00	(347,201.00)	-0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,150,324.00	22,150,324.00	4,186,523.56	23,772,362.00	(1,622,038.00)	-7.3%
PERS		3201-3202	14,760,907.00	14,760,907.00	2,950,583.06	13,299,275.00	1,461,632.00	9.9%
OASDI/Medicare/Alternative		3301-3302	5,729,650.00	5,729,650.00	1,439,139.66	5,714,510.00	15,140.00	0.3%
Health and Welfare Benefits		3401-3402	29,082,690.00	29,082,690.00	9,422,151.50	28,904,657.00	178,033.00	0.6%
Unemployment Insurance		3501-3502	93,580.00	93,580.00	12,028.96	93,127.00	453.00	0.5%
Workers' Compensation		3601-3602	4,427,667.00	4,427,667.00	1,369,185.24	4,300,974.00	126,693.00	2.9%
OPEB, Allocated		3701-3702	2,387,237.00	2,387,237.00	744,436.79	2,387,237.00	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	1,640,894.00	1,640,894.00	1,288,137.50	1,640,894.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80,272,949.00	80,272,949.00	21,412,186.27	80,113,036.00	159,913.00	0.2%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	1,060,000.00	1,060,000.00	248,270.96	2,942,272.00	(1,882,272.00)	-177.6%
Books and Other Reference Materials		4200	15,011,633.00	15,011,633.00	45,606.65	13,089,871.00	1,921,762.00	12.8%
Materials and Supplies		4300	10,443,127.00	10,443,127.00	1,057,960.82	12,698,125.00	(2,254,998.00)	-21.6%
Noncapitalized Equipment		4400	1,825,635.00	1,825,635.00	485,540.21	2,043,233.00	(217,598.00)	-11.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,340,395.00	28,340,395.00	1,837,378.64	30,773,501.00	(2,433,106.00)	-8.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	526,528.00	526,528.00	151,093.48	644,307.00	(117,779.00)	-22.4%
Dues and Memberships		5300	92,670.00	92,670.00	84,778.07	113,974.00	(21,304.00)	-23.0%
Insurance		5400-5450	9,781,602.00	9,781,602.00	3,826,601.84	9,781,602.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,928,450.00	8,928,450.00	2,835,593.58	8,978,450.00	(50,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,228,836.00	1,228,836.00	186,534.97	1,443,325.00	(214,489.00)	-17.5%
Transfers of Direct Costs		5710	(218,271.00)	(218,271.00)	(28,000.75)	(2,372,923.00)	2,154,652.00	-987.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,136,796.00	8,136,796.00	3,391,278.56	9,068,656.00	(931,860.00)	-11.5%
Communications		5900	644,158.00	644,158.00	199,362.08	645,770.00	(1,612.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,120,769.00	29,120,769.00	10,647,241.83	28,303,161.00	817,608.00	2.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	168,943.89	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	9,813.00	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	567,000.00	567,000.00	96,585.40	606,350.00	(39,350.00)	-6.9%
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			567,000.00	567,000.00	275,342.29	606,350.00	(39,350.00)	-6.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	7,066,919.00	7,066,919.00	1,956,578.00	7,066,919.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	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	2,595,833.00	2,595,833.00	0.00	2,595,833.00	0.00	0.0%
All Other Transfers		7281-7283	5,270,803.00	5,270,803.00	0.00	5,270,803.00	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	28,616.00	28,616.00	(515,026.27)	28,616.00	0.00	0.0%
Other Debt Service - Principal		7439	364,685.00	364,685.00	0.00	364,685.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,341,856.00	15,341,856.00	1,441,551.73	15,341,856.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(4,434,725.00)	(4,434,725.00)	(778,755.79)	(3,932,072.00)	(502,653.00)	11.3%
Transfers of Indirect Costs - Interfund		7350	(1,117,057.00)	(1,117,057.00)	0.00	(1,117,057.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,551,782.00)	(5,551,782.00)	(778,755.79)	(5,049,129.00)	(502,653.00)	9.1%
TOTAL, EXPENDITURES			326,174,344.00	326,174,344.00	86,331,844.29	329,470,874.00	(3,296,530.00)	-1.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,300,000.00	2,300,000.00	206,000.00	2,506,000.00	(206,000.00)	-9.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,300,000.00	2,300,000.00	206,000.00	2,506,000.00	(206,000.00)	-9.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(81,808,857.00)	(81,808,857.00)	0.00	(83,378,201.00)	(1,569,344.00)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(81,808,857.00)	(81,808,857.00)	0.00	(83,378,201.00)	(1,569,344.00)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,108,857.00)	(84,108,857.00)	(206,000.00)	(85,884,201.00)	(1,775,344.00)	2.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,914,760.00	30,914,760.00	4,799,546.92	40,201,497.00	9,286,737.00	30.0%
3) Other State Revenue		8300-8599	57,196,037.00	57,196,037.00	9,875,372.79	61,480,757.00	4,284,720.00	7.5%
4) Other Local Revenue		8600-8799	7,884,959.00	7,884,959.00	1,920,199.81	8,378,216.00	493,257.00	6.3%
5) TOTAL, REVENUES			95,995,756.00	95,995,756.00	16,595,119.52	110,060,470.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	61,625,796.00	61,625,796.00	16,342,509.06	64,465,291.00	(2,839,495.00)	-4.6%
2) Classified Salaries		2000-2999	33,889,261.00	33,889,261.00	6,573,831.45	37,418,519.00	(3,529,258.00)	-10.4%
3) Employee Benefits		3000-3999	67,712,533.00	67,712,533.00	12,524,640.36	66,618,696.00	1,093,837.00	1.6%
4) Books and Supplies		4000-4999	8,067,635.00	8,067,635.00	1,485,411.11	14,398,289.00	(6,330,654.00)	-78.5%
5) Services and Other Operating Expenditures		5000-5999	19,255,369.00	19,255,369.00	5,641,955.11	21,424,138.00	(2,168,769.00)	-11.3%
6) Capital Outlay		6000-6999	13,314,254.00	13,314,254.00	7,812,494.95	17,530,544.00	(4,216,290.00)	-31.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000,000.00	2,000,000.00	492,135.58	2,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,434,725.00	4,434,725.00	778,755.79	3,932,072.00	502,653.00	11.3%
9) TOTAL, EXPENDITURES			210,299,573.00	210,299,573.00	51,651,733.41	227,787,549.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(114,303,817.00)	(114,303,817.00)	(35,056,613.89)	(117,727,079.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	81,808,857.00	81,808,857.00	0.00	83,378,201.00	1,569,344.00	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,308,857.00	80,308,857.00	0.00	81,878,201.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(33,994,960.00)	(33,994,960.00)	(35,056,613.89)	(35,848,878.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	87,905,077.00	87,905,077.00		92,099,571.00	4,194,494.00	4.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,905,077.00	87,905,077.00		92,099,571.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,905,077.00	87,905,077.00		92,099,571.00		
2) Ending Balance, June 30 (E + F1e)			53,910,117.00	53,910,117.00		56,250,693.00		
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	53,910,117.00	53,910,117.00		56,250,693.00		
c) Committed								

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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		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,160,525.00	6,160,525.00	0.00	6,160,525.00	0.00	0.0%
Special Education Discretionary Grants		8182	322,901.00	322,901.00	0.00	322,901.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

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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	58,994.00	58,994.00	58,086.50	57,846.00	(1,148.00)	-1.9%
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	7,892,624.00	7,892,624.00	3,558,305.92	11,858,785.00	3,966,161.00	50.3%
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	895,709.00	895,709.00	515,856.34	1,041,157.00	145,448.00	16.2%
Title III, Immigrant Student Program	4201	8290	66,748.00	66,748.00	20,861.00	66,748.00	0.00	0.0%
Title III, English Learner Program	4203	8290	737,403.00	737,403.00	378,260.04	915,867.00	178,464.00	24.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,308,820.00	1,308,820.00	146,378.20	1,466,021.00	157,201.00	12.0%
Career and Technical Education	3500-3599	8290	591,526.00	591,526.00	2,917.75	591,526.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,879,510.00	12,879,510.00	118,881.17	17,720,121.00	4,840,611.00	37.6%
TOTAL, FEDERAL REVENUE			30,914,760.00	30,914,760.00	4,799,546.92	40,201,497.00	9,286,737.00	30.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,408,802.00	23,408,802.00	7,283,376.73	23,408,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(44,081.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,821,990.00	1,821,990.00	136,460.26	2,274,489.00	452,499.00	24.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
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	909,333.00	909,333.00	0.00	909,333.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,785,874.00	2,785,874.00	0.00	2,785,874.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	557,555.00	557,555.00	0.00	583,018.00	25,463.00	4.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other State Revenue	All Other	8590	27,712,483.00	27,712,483.00	2,499,616.80	31,519,241.00	3,806,758.00	13.7%
TOTAL, OTHER STATE REVENUE			57,196,037.00	57,196,037.00	9,875,372.79	61,480,757.00	4,284,720.00	7.5%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	424,645.00	424,645.00	2,135.48	424,645.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,020,000.00	1,020,000.00	0.00	1,020,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,823,969.00	3,823,969.00	1,249,395.03	4,317,226.00	493,257.00	12.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,616,345.00	2,616,345.00	668,669.30	2,616,345.00	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%

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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			7,884,959.00	7,884,959.00	1,920,199.81	8,378,216.00	493,257.00	6.3%
TOTAL, REVENUES			95,995,756.00	95,995,756.00	18,595,119.52	110,060,470.00	14,064,714.00	14.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	53,892,158.00	53,892,158.00	13,353,880.97	55,038,349.00	(1,146,191.00)	-2.1%
Certificated Pupil Support Salaries		1200	4,862,875.00	4,862,875.00	2,071,808.70	6,514,285.00	(1,651,410.00)	-34.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,606,767.00	1,606,767.00	496,307.97	1,606,767.00	0.00	0.0%
Other Certificated Salaries		1900	1,263,996.00	1,263,996.00	420,511.42	1,305,890.00	(41,894.00)	-3.3%
TOTAL, CERTIFICATED SALARIES			61,625,796.00	61,625,796.00	16,342,509.06	64,465,291.00	(2,839,495.00)	-4.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	23,951,760.00	23,951,760.00	4,217,331.65	26,424,146.00	(2,472,386.00)	-10.3%
Classified Support Salaries		2200	4,894,864.00	4,894,864.00	1,095,747.47	5,143,972.00	(249,108.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	1,716,826.00	1,716,826.00	415,976.98	1,807,807.00	(90,981.00)	-5.3%
Clerical, Technical and Office Salaries		2400	3,325,811.00	3,325,811.00	844,775.35	4,042,594.00	(716,783.00)	-21.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,889,261.00	33,889,261.00	6,573,831.45	37,418,519.00	(3,529,258.00)	-10.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	29,672,688.00	29,672,688.00	2,980,815.89	29,752,212.00	(79,524.00)	-0.3%
PERS		3201-3202	9,656,529.00	9,656,529.00	1,655,969.39	10,266,253.00	(609,724.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	3,881,139.00	3,881,139.00	768,001.25	3,817,553.00	63,586.00	1.6%
Health and Welfare Benefits		3401-3402	22,313,292.00	22,313,292.00	6,587,828.31	20,490,918.00	1,822,374.00	8.2%
Unemployment Insurance		3501-3502	49,458.00	49,458.00	11,350.62	50,366.00	(908.00)	-1.8%
Workers' Compensation		3601-3602	2,139,427.00	2,139,427.00	520,674.90	2,241,394.00	(101,967.00)	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,712,533.00	67,712,533.00	12,524,640.36	66,618,696.00	1,093,837.00	1.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,821,990.00	1,821,990.00	269,638.48	1,828,466.00	(6,476.00)	-0.4%
Books and Other Reference Materials		4200	15,050.00	15,050.00	32,747.06	76,980.00	(61,930.00)	-411.5%
Materials and Supplies		4300	5,738,728.00	5,738,728.00	865,334.90	11,869,582.00	(6,130,854.00)	-106.8%
Noncapitalized Equipment		4400	491,867.00	491,867.00	317,690.67	623,261.00	(131,394.00)	-26.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,067,635.00	8,067,635.00	1,485,411.11	14,398,289.00	(6,330,654.00)	-78.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,698,216.00	3,698,216.00	2,122,905.73	3,698,216.00	0.00	0.0%
Travel and Conferences		5200	94,765.00	94,765.00	102,054.91	372,559.00	(277,794.00)	-293.1%
Dues and Memberships		5300	0.00	0.00	59,628.00	39,108.00	(39,108.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,130,171.00	4,130,171.00	529,625.34	4,153,200.00	(23,029.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	218,271.00	218,271.00	28,000.75	2,372,923.00	(2,154,652.00)	-987.1%
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	11,108,996.00	11,108,996.00	2,801,706.99	10,783,182.00	325,814.00	2.9%
Communications		5900	4,950.00	4,950.00	(1,966.61)	4,950.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,255,369.00	19,255,369.00	5,641,955.11	21,424,138.00	(2,168,769.00)	-11.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	205,246.38	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	12,681,399.00	12,681,399.00	7,491,429.59	16,765,589.00	(4,084,190.00)	-32.2%
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	632,855.00	632,855.00	115,818.98	764,955.00	(132,100.00)	-20.9%
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			13,314,254.00	13,314,254.00	7,812,494.95	17,530,544.00	(4,216,290.00)	-31.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	2,000,000.00	2,000,000.00	492,135.58	2,000,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000,000.00	2,000,000.00	492,135.58	2,000,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	4,434,725.00	4,434,725.00	778,755.79	3,932,072.00	502,653.00	11.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,434,725.00	4,434,725.00	778,755.79	3,932,072.00	502,653.00	11.3%
TOTAL, EXPENDITURES			210,299,573.00	210,299,573.00	51,651,733.41	227,787,549.00	(17,487,976.00)	-8.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	81,808,857.00	81,808,857.00	0.00	83,378,201.00	1,569,344.00	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			81,808,857.00	81,808,857.00	0.00	83,378,201.00	1,569,344.00	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,308,857.00	80,308,857.00	0.00	81,878,201.00	(1,569,344.00)	-2.0%



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

30 66431 0000000  
Form 011  
F81722W8K6(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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	409,822,566.00	409,822,566.00	84,463,071.05	415,585,668.00	5,763,102.00	1.4%
2) Federal Revenue		8100-8299	31,387,377.00	31,387,377.00	4,885,910.10	40,674,114.00	9,286,737.00	29.6%
3) Other State Revenue		8300-8599	69,684,460.00	69,684,460.00	12,198,459.97	74,550,654.00	4,866,194.00	7.0%
4) Other Local Revenue		8600-8799	21,194,862.00	21,194,862.00	7,103,640.33	22,500,848.00	1,305,986.00	6.2%
5) TOTAL, REVENUES			532,089,265.00	532,089,265.00	108,651,081.45	553,311,284.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	190,574,182.00	190,574,182.00	56,858,700.56	194,365,418.00	(3,791,236.00)	-2.0%
2) Classified Salaries		2000-2999	83,024,032.00	83,024,032.00	17,554,539.27	86,900,491.00	(3,876,459.00)	-4.7%
3) Employee Benefits		3000-3999	147,985,482.00	147,985,482.00	33,936,826.63	146,731,732.00	1,253,750.00	0.8%
4) Books and Supplies		4000-4999	36,408,030.00	36,408,030.00	3,322,789.75	45,171,790.00	(8,763,760.00)	-24.1%
5) Services and Other Operating Expenditures		5000-5999	48,376,138.00	48,376,138.00	16,289,196.94	49,727,299.00	(1,351,161.00)	-2.8%
6) Capital Outlay		6000-6999	13,881,254.00	13,881,254.00	8,087,837.24	18,136,894.00	(4,255,640.00)	-30.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,341,856.00	17,341,856.00	1,933,687.31	17,341,856.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,117,057.00)	(1,117,057.00)	0.00	(1,117,057.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			536,473,917.00	536,473,917.00	137,983,577.70	557,258,423.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,384,652.00)	(4,384,652.00)	(29,332,496.25)	(3,947,139.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,800,000.00	3,800,000.00	206,000.00	4,006,000.00	(206,000.00)	-5.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,800,000.00)	(3,800,000.00)	(206,000.00)	(4,006,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,184,652.00)	(8,184,652.00)	(29,538,496.25)	(7,953,139.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	254,978,639.00	254,978,639.00		279,947,116.00	24,968,477.00	9.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			254,978,639.00	254,978,639.00		279,947,116.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			254,978,639.00	254,978,639.00		279,947,116.00		
2) Ending Balance, June 30 (E + F1e)			246,793,987.00	246,793,987.00		271,993,977.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	550,000.00	550,000.00		550,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	53,910,117.00	53,910,117.00		56,250,693.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	143,902,623.00	143,902,623.00		157,020,961.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wellness Program	0000	9760		120,900.00				
Classified Summer Assistance Benefits	0000	9760		483,370.00				
Reserve for Bus Leasing	0000	9760		1,179,903.00				
School Site and Supplemental/Concentration Carry over	0000	9760		7,571,645.00				
Technology Setaside	0000	9760		9,600,000.00				
Additional 3% Reserve	0000	9760		16,215,550.00				
Textbook Setaside	0000	9760		19,000,000.00				
Pension Investment	0000	9760		30,000,000.00				
Declining Enrollment Staffing Setaside	0000	9760		59,731,255.00				
Wellness Program	0000	9760				120,900.00		
Classified Summer Assistance Benefits	0000	9760				483,370.00		
Reserve for Bus Leasing	0000	9760				1,179,903.00		
School Site and Supplemental/Concentration Carry over	0000	9760				7,571,645.00		
Technology Setaside	0000	9760				9,600,000.00		
Additional 3% Reserve	0000	9760				16,837,933.00		
Textbook Setaside	0000	9760				19,000,000.00		
Pension Investment	0000	9760				30,000,000.00		
Declining Enrollment Staffing Setaside	0000	9760				72,227,210.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,215,550.00	16,215,550.00		16,837,933.00		
Unassigned/Unappropriated Amount		9790	32,060,697.00	32,060,697.00		41,179,390.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	194,756,465.00	194,756,465.00	63,498,180.00	220,537,491.00	25,781,026.00	13.2%
Education Protection Account State Aid - Current Year		8012	75,260,237.00	75,260,237.00	15,109,093.00	47,771,817.00	(27,488,420.00)	-36.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	349,432.00	349,432.00	0.00	341,328.00	(8,104.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	85,471,015.00	85,471,015.00	0.00	89,082,045.00	3,611,030.00	4.2%
Unsecured Roll Taxes		8042	2,751,534.00	2,751,534.00	1,494,685.52	2,997,475.00	245,941.00	8.9%
Prior Years' Taxes		8043	1,413,806.00	1,413,806.00	1,330,881.72	1,367,015.00	(46,791.00)	-3.3%
Supplemental Taxes		8044	4,504,732.00	4,504,732.00	1,307,998.00	4,153,293.00	(351,439.00)	-7.8%
Education Revenue Augmentation Fund (ERAF)		8045	35,509,360.00	35,509,360.00	1,638,202.00	38,871,804.00	3,362,444.00	9.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,859,791.00	9,859,791.00	83,868.47	10,517,206.00	657,415.00	6.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

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)
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	6.67	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(3.33)	0.00	0.00	0.0%
Subtotal, LCFF Sources			409,876,372.00	409,876,372.00	84,462,912.05	415,639,474.00	5,763,102.00	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	(53,806.00)	(53,806.00)	159.00	(53,806.00)	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			409,822,566.00	409,822,566.00	84,463,071.05	415,585,668.00	5,763,102.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,160,525.00	6,160,525.00	0.00	6,160,525.00	0.00	0.0%
Special Education Discretionary Grants		8182	322,901.00	322,901.00	0.00	322,901.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	58,994.00	58,994.00	58,086.50	57,846.00	(1,148.00)	-1.9%
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	7,892,624.00	7,892,624.00	3,558,305.92	11,858,785.00	3,966,161.00	50.3%
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	895,709.00	895,709.00	515,856.34	1,041,157.00	145,448.00	16.2%
Title III, Immigrant Student Program	4201	8290	66,748.00	66,748.00	20,861.00	66,748.00	0.00	0.0%
Title III, English Learner Program	4203	8290	737,403.00	737,403.00	378,260.04	915,867.00	178,464.00	24.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,308,820.00	1,308,820.00	146,378.20	1,466,021.00	157,201.00	12.0%
Career and Technical Education	3500-3599	8290	591,526.00	591,526.00	2,917.75	591,526.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,352,127.00	13,352,127.00	205,244.35	18,192,738.00	4,840,611.00	36.3%
TOTAL, FEDERAL REVENUE			31,387,377.00	31,387,377.00	4,885,910.10	40,674,114.00	9,286,737.00	29.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,408,802.00	23,408,802.00	7,283,376.73	23,408,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(44,081.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,595,833.00	2,595,833.00	995,965.00	2,595,833.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	1,513,605.00	1,513,605.00	0.00	1,513,605.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,300,975.00	6,300,975.00	216,875.72	7,334,948.00	1,033,973.00	16.4%
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	909,333.00	909,333.00	0.00	909,333.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,785,874.00	2,785,874.00	0.00	2,785,874.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	557,555.00	557,555.00	0.00	583,018.00	25,463.00	4.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	31,612,483.00	31,612,483.00	3,746,323.52	35,419,241.00	3,806,758.00	12.0%
TOTAL, OTHER STATE REVENUE			69,684,460.00	69,684,460.00	12,198,459.97	74,550,654.00	4,866,194.00	7.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	424,645.00	424,645.00	2,135.48	424,645.00	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	25,000.00	25,000.00	3,421.95	25,000.00	0.00	0.0%
Sale of Publications		8632	5,000.00	5,000.00	344.00	5,000.00	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	337,000.00	337,000.00	292,811.33	337,000.00	0.00	0.0%
Interest		8660	6,000,000.00	6,000,000.00	2,398,549.88	6,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	250,000.00	250,000.00	185,136.09	250,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	700,000.00	700,000.00	329,544.38	700,000.00	0.00	0.0%
Interagency Services		8677	1,339,750.00	1,339,750.00	159,875.00	1,339,750.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	3.33	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	9,497,122.00	9,497,122.00	3,063,149.59	10,803,108.00	1,305,986.00	13.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,616,345.00	2,616,345.00	668,669.30	2,616,345.00	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			21,194,862.00	21,194,862.00	7,103,640.33	22,500,848.00	1,305,986.00	6.2%
TOTAL, REVENUES			532,089,265.00	532,089,265.00	108,651,081.45	553,311,284.00	21,222,019.00	4.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	154,269,459.00	154,269,459.00	44,796,893.66	156,623,193.00	(2,353,734.00)	-1.5%
Certificated Pupil Support Salaries		1200	17,572,529.00	17,572,529.00	6,506,792.21	19,193,818.00	(1,621,289.00)	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	16,759,630.00	16,759,630.00	4,898,313.67	16,547,947.00	211,683.00	1.3%
Other Certificated Salaries		1900	1,972,564.00	1,972,564.00	656,701.02	2,000,460.00	(27,896.00)	-1.4%
TOTAL, CERTIFICATED SALARIES			190,574,182.00	190,574,182.00	56,858,700.56	194,365,418.00	(3,791,236.00)	-2.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	28,305,179.00	28,305,179.00	4,649,423.00	30,728,155.00	(2,422,976.00)	-8.6%
Classified Support Salaries		2200	26,506,829.00	26,506,829.00	6,110,470.58	26,869,183.00	(362,354.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	5,692,577.00	5,692,577.00	1,418,920.78	5,801,473.00	(108,896.00)	-1.9%
Clerical, Technical and Office Salaries		2400	22,519,447.00	22,519,447.00	5,375,724.91	23,501,680.00	(982,233.00)	-4.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			83,024,032.00	83,024,032.00	17,554,539.27	86,900,491.00	(3,876,459.00)	-4.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	51,823,012.00	51,823,012.00	7,167,339.45	53,524,574.00	(1,701,562.00)	-3.3%
PERS		3201-3202	24,417,436.00	24,417,436.00	4,606,552.45	23,565,528.00	851,908.00	3.5%
OASDI/Medicare/Alternative		3301-3302	9,610,789.00	9,610,789.00	2,207,140.91	9,532,063.00	78,726.00	0.8%
Health and Welfare Benefits		3401-3402	51,395,982.00	51,395,982.00	16,009,979.81	49,395,575.00	2,000,407.00	3.9%
Unemployment Insurance		3501-3502	143,038.00	143,038.00	23,379.58	143,493.00	(455.00)	-0.3%
Workers' Compensation		3601-3602	6,567,094.00	6,567,094.00	1,889,860.14	6,542,368.00	24,726.00	0.4%
OPEB, Allocated		3701-3702	2,387,237.00	2,387,237.00	744,436.79	2,387,237.00	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	1,640,894.00	1,640,894.00	1,288,137.50	1,640,894.00	0.00	0.0%

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

30 66431 0000000  
Form 011  
F81722W8K6(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)
TOTAL, EMPLOYEE BENEFITS			147,985,482.00	147,985,482.00	33,936,826.63	146,731,732.00	1,253,750.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,881,990.00	2,881,990.00	517,909.44	4,770,738.00	(1,888,748.00)	-65.5%
Books and Other Reference Materials		4200	15,026,683.00	15,026,683.00	78,353.71	13,168,851.00	1,859,832.00	12.4%
Materials and Supplies		4300	16,181,855.00	16,181,855.00	1,923,295.72	24,567,707.00	(8,385,852.00)	-51.8%
Noncapitalized Equipment		4400	2,317,502.00	2,317,502.00	803,230.88	2,666,494.00	(348,992.00)	-15.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,408,030.00	36,408,030.00	3,322,789.75	45,171,790.00	(8,763,760.00)	-24.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,698,216.00	3,698,216.00	2,122,905.73	3,698,216.00	0.00	0.0%
Travel and Conferences		5200	621,293.00	621,293.00	253,148.39	1,016,866.00	(395,573.00)	-63.7%
Dues and Memberships		5300	92,670.00	92,670.00	144,406.07	153,082.00	(60,412.00)	-65.2%
Insurance		5400-5450	9,781,602.00	9,781,602.00	3,826,601.84	9,781,602.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,928,460.00	8,928,460.00	2,835,593.58	8,978,450.00	(50,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,359,007.00	5,359,007.00	716,160.31	5,598,525.00	(237,518.00)	-4.4%
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	19,245,792.00	19,245,792.00	6,192,985.55	19,851,838.00	(606,046.00)	-3.1%
Communications		5900	649,108.00	649,108.00	197,395.47	650,720.00	(1,612.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,376,138.00	48,376,138.00	16,289,196.94	49,727,299.00	(1,351,161.00)	-2.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	374,190.27	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	12,681,399.00	12,681,399.00	7,501,242.59	16,766,589.00	(4,084,190.00)	-32.2%
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	1,199,855.00	1,199,855.00	212,404.38	1,371,305.00	(171,450.00)	-14.3%
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			13,881,254.00	13,881,254.00	8,087,837.24	18,136,894.00	(4,255,640.00)	-30.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	2,000,000.00	2,000,000.00	492,135.58	2,000,000.00	0.00	0.0%
Payments to County Offices		7142	7,066,919.00	7,066,919.00	1,956,578.00	7,066,919.00	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%

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

30 66431 0000000  
Form 011  
F81722W8K6(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)
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	2,595,833.00	2,595,833.00	0.00	2,595,833.00	0.00	0.0%
All Other Transfers		7281-7283	5,270,803.00	5,270,803.00	0.00	5,270,803.00	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	28,616.00	28,616.00	(515,026.27)	28,616.00	0.00	0.0%
Other Debt Service - Principal		7439	364,685.00	364,685.00	0.00	364,685.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,341,856.00	17,341,856.00	1,933,687.31	17,341,856.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,117,057.00)	(1,117,057.00)	0.00	(1,117,057.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,117,057.00)	(1,117,057.00)	0.00	(1,117,057.00)	0.00	0.0%
TOTAL, EXPENDITURES			536,473,917.00	536,473,917.00	137,983,577.70	557,258,423.00	(20,784,506.00)	-3.9%
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,800,000.00	3,800,000.00	206,000.00	4,006,000.00	(206,000.00)	-5.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,800,000.00	3,800,000.00	206,000.00	4,006,000.00	(206,000.00)	-5.4%
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%

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)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,800,000.00)	(3,800,000.00)	(206,000.00)	(4,006,000.00)	206,000.00	-5.4%



Resource	Description	2024-25 Projected Totals
6266	Educator Effectiveness, FY 2021-22	4,325,330.00
6300	Lottery: Instructional Materials	5,299,685.00
6332	CA Community Schools Partnership Act - Implementation Grant	15,091,284.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,721,002.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,006,599.00
7339	Dual Enrollment Opportunities	3,160,886.00
7399	LCFF Equity Multiplier	1,960.00
7415	Classified School Employee Summer Assistance Program	99,626.00
7810	Other Restricted State	331,425.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,915,767.00
9010	Other Restricted Local	7,297,129.00
Total, Restricted Balance		56,250,693.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	25,977.21	25,977.21	23,574.00	25,763.89	(213.32)	-1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	25,977.21	25,977.21	23,574.00	25,763.89	(213.32)	-1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	411.08	411.08	411.08	411.08	0.00	0.0%
b. Special Education-Special Day Class	17.18	17.18	17.18	17.18	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	1.78	1.78	1.78	1.78	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	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	430.04	430.04	430.04	430.04	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	26,407.25	26,407.25	24,004.04	26,193.93	(213.32)	-1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	415,585,668.00	(.80%)	412,276,917.00	(.35%)	410,822,188.00
2. Federal Revenues	8100-8299	472,617.00	0.00%	472,617.00	0.00%	472,617.00
3. Other State Revenues	8300-8599	13,069,897.00	1.22%	13,229,167.45	1.51%	13,429,166.77
4. Other Local Revenues	8600-8799	14,122,632.00	(4.36%)	13,506,882.00	(.64%)	13,420,965.52
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	(83,378,201.00)	5.10%	(87,628,344.04)	6.50%	(93,322,510.17)
6. Total (Sum lines A1 thru A5c)		359,872,613.00	(2.23%)	351,857,239.41	(2.00%)	344,822,427.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				129,900,127.00		135,380,417.84
b. Step & Column Adjustment				2,000,695.84		2,270,868.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,479,595.00		15,793,485.27
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,900,127.00	4.22%	135,380,417.84	13.34%	163,444,781.11
2. Classified Salaries						
a. Base Salaries				49,481,972.00		50,267,824.26
b. Step & Column Adjustment				742,874.26		754,017.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				42,978.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,481,972.00	1.59%	50,267,824.26	1.50%	51,021,841.62
3. Employee Benefits	3000-3999	80,113,036.00	19.73%	95,916,192.83	9.44%	104,973,651.41
4. Books and Supplies	4000-4999	30,773,501.00	2.86%	31,653,623.13	2.81%	32,543,089.94
5. Services and Other Operating Expenditures	5000-5999	28,303,161.00	(15.07%)	24,037,497.01	3.09%	24,779,629.83
6. Capital Outlay	6000-6999	606,350.00	0.00%	606,350.00	0.00%	606,350.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,341,856.00	0.00%	15,341,856.00	0.00%	15,341,856.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,049,129.00)	(5.44%)	(4,774,419.18)	(24.85%)	(3,587,907.47)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,506,000.00	(8.22%)	2,300,000.00	0.00%	2,300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		331,976,874.00	5.65%	350,729,341.89	8.75%	381,423,272.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		27,895,739.00		1,127,897.52		(36,600,845.32)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		187,847,545.00		215,743,284.00		216,871,181.52
2. Ending Fund Balance (Sum lines C and D1)		215,743,284.00		216,871,181.52		180,270,336.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	705,000.00		705,000.00		705,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	157,020,961.00		123,942,668.00		83,907,685.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	16,837,933.00		16,713,663.25		17,138,469.64
2. Unassigned/Unappropriated	9790	41,179,390.00		75,509,950.27		78,519,181.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		215,743,284.00		216,871,181.52		180,270,336.20
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,837,933.00		16,713,663.25		17,138,469.64
c. Unassigned/Unappropriated	9790	41,179,390.00		75,509,950.27		78,519,181.56
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		58,017,323.00		92,223,613.52		95,657,651.20
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	40,201,497.00	(41.54%)	23,503,129.00	0.00%	23,503,129.00
3. Other State Revenues	8300-8599	61,480,757.00	(4.81%)	58,521,115.19	1.68%	59,506,914.90
4. Other Local Revenues	8600-8799	8,378,216.00	0.00%	8,378,216.00	0.00%	8,378,216.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	83,378,201.00	5.10%	87,628,344.04	6.50%	93,322,510.17
6. Total (Sum lines A1 thru A5c)		193,438,671.00	(7.97%)	178,030,804.23	3.75%	184,710,770.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				64,465,291.00		61,900,481.52
b. Step & Column Adjustment				914,785.52		691,604.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,479,595.00)		(15,793,485.27)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,465,291.00	(3.98%)	61,900,481.52	(24.40%)	46,798,601.20
2. Classified Salaries						
a. Base Salaries				37,418,519.00		37,873,842.00
b. Step & Column Adjustment				(424,913.00)		568,107.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				880,236.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,418,519.00	1.22%	37,873,842.00	1.50%	38,441,949.63
3. Employee Benefits	3000-3999	66,618,696.00	2.34%	68,175,825.18	(3.40%)	65,860,992.76
4. Books and Supplies	4000-4999	14,398,289.00	(10.38%)	12,903,359.63	(.57%)	12,829,398.93
5. Services and Other Operating Expenditures	5000-5999	21,424,138.00	(16.37%)	17,916,462.73	7.60%	19,278,626.20
6. Capital Outlay	6000-6999	17,530,544.00	(97.36%)	462,100.00	0.00%	462,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,932,072.00	(6.99%)	3,657,362.18	(32.44%)	2,470,860.47
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	* 1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		229,287,549.00	(9.99%)	206,389,433.24	(8.11%)	189,642,419.19
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(35,848,878.00)		(28,358,629.01)		(4,931,649.12)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1a)		92,099,571.00		56,250,693.00		27,892,063.99
2. Ending Fund Balance (Sum lines C and D1)		56,250,693.00		27,892,063.99		22,960,414.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	56,250,693.00		27,892,063.99		22,960,414.87
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,250,693.00		27,892,063.99		22,960,414.87
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	415,585,668.00	(.80%)	412,276,917.00	(.36%)	410,822,188.00
2. Federal Revenues	8100-8299	40,674,114.00	(41.05%)	23,975,746.00	0.00%	23,975,746.00
3. Other State Revenues	8300-8599	74,550,654.00	(3.76%)	71,750,282.64	1.65%	72,936,081.67
4. Other Local Revenues	8600-8799	22,500,848.00	(2.74%)	21,885,098.00	(.39%)	21,799,161.52
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)		553,311,284.00	(4.23%)	529,888,043.64	(.07%)	529,533,197.19
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				194,365,418.00		197,280,899.36
b. Step & Column Adjustment				2,915,481.36		2,962,462.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	194,365,418.00	1.50%	197,280,899.36	1.50%	200,243,362.31
2. Classified Salaries						
a. Base Salaries				86,900,491.00		88,141,666.26
b. Step & Column Adjustment				317,961.26		1,322,124.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				923,214.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	86,900,491.00	1.43%	88,141,666.26	1.50%	89,463,791.25
3. Employee Benefits	3000-3999	146,731,732.00	11.83%	164,092,018.01	4.11%	170,834,644.17
4. Books and Supplies	4000-4999	45,171,790.00	(1.36%)	44,556,982.76	1.83%	45,372,488.87
5. Services and Other Operating Expenditures	5000-5999	49,727,299.00	(16.63%)	41,953,959.74	5.02%	44,058,166.03
6. Capital Outlay	6000-6999	18,136,894.00	(94.11%)	1,068,450.00	0.00%	1,068,460.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,341,856.00	0.00%	17,341,856.00	0.00%	17,341,856.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,117,057.00)	0.00%	(1,117,057.00)	0.00%	(1,117,057.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,006,000.00	(5.14%)	3,800,000.00	0.00%	3,800,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		561,264,423.00	(.74%)	557,118,775.13	2.50%	571,065,691.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,953,139.00)		(27,230,731.49)		(41,532,494.44)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		279,947,116.00		271,993,977.00		244,763,245.51
2. Ending Fund Balance (Sum lines C and D1)		271,993,977.00		244,763,245.51		203,230,751.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	705,000.00		705,000.00		705,000.00
b. Restricted	9740	56,250,693.00		27,892,063.99		22,960,414.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	157,020,961.00		123,942,668.00		83,907,685.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,837,933.00		16,713,563.25		17,138,469.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	41,179,390.00		75,509,950.27		78,519,181.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		271,993,977.00		244,763,245.51		203,230,751.07
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,837,933.00		16,713,563.25		17,138,469.64
c. Unassigned/Unappropriated	9790	41,179,390.00		75,509,950.27		78,519,181.56
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)		58,017,323.00		92,223,513.52		95,657,651.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.34%		16.55%		16.75%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		23,574.00		24,464.72		24,318.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		561,264,423.00		557,118,775.13		571,065,691.63
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)		561,264,423.00		557,118,775.13		571,065,691.63
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		16,837,932.69		16,713,563.25		17,131,970.75
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)		16,837,932.69		16,713,563.25		17,131,970.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

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

#### CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

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

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

#### Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	25,977.21	25,763.89		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>25,977.21</b>	<b>25,763.89</b>	<b>(.8%)</b>	<b>Met</b>
1st Subsequent Year (2025-26)	District Regular	24,293.50	24,625.54		
	Charter School				
	<b>Total ADA</b>	<b>24,293.50</b>	<b>24,625.54</b>	<b>1.4%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)	District Regular	23,294.47	23,677.17		
	Charter School				
	<b>Total ADA</b>	<b>23,294.47</b>	<b>23,677.17</b>	<b>1.6%</b>	<b>Met</b>

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

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

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

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

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2. **CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	25,885.00	26,142.00		
Charter School				
<b>Total Enrollment</b>	<b>25,885.00</b>	<b>26,142.00</b>	<b>1.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	24,700.00	24,868.00		
Charter School				
<b>Total Enrollment</b>	<b>24,700.00</b>	<b>24,868.00</b>	<b>.7%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	23,765.00	23,866.00		
Charter School				
<b>Total Enrollment</b>	<b>23,766.00</b>	<b>23,866.00</b>	<b>.4%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA 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	26,106	28,404	
Charter School			
<b>Total ADA/Enrollment</b>	<b>26,106</b>	<b>28,404</b>	<b>91.9%</b>
Second Prior Year (2022-23)			
District Regular	25,263	27,748	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,263</b>	<b>27,748</b>	<b>91.0%</b>
First Prior Year (2023-24)			
District Regular	25,073	27,195	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>25,073</b>	<b>27,195</b>	<b>92.2%</b>
Historical Average Ratio:			91.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	23,574	26,142		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>23,574</b>	<b>26,142</b>	<b>90.2%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	22,426	24,868		
Charter School				
<b>Total ADA/Enrollment</b>	<b>22,426</b>	<b>24,868</b>	<b>90.2%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	21,522	23,866		
Charter School				
<b>Total ADA/Enrollment</b>	<b>21,522</b>	<b>23,866</b>	<b>90.2%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	409,876,372.00	415,639,474.00	1.4%	Met
1st Subsequent Year (2025-26)	403,612,843.00	412,282,859.00	2.1%	Not Met
2nd Subsequent Year (2026-27)	399,657,373.00	410,828,130.00	2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

The standard was not met in the 1st and 2nd subsequent year due to an increase in the projected enrollment which effected the calculation for ADA.

## 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)	250,688,309.78	290,082,305.28	86.4%
Second Prior Year (2022-23)	288,525,169.67	340,080,940.99	84.8%
First Prior Year (2023-24)	297,446,795.18	369,831,607.65	80.4%
	Historical Average Ratio:		83.9%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.9% to 86.9%	80.9% to 86.9%	80.9% to 86.9%

## 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)	259,495,136.00	329,470,874.00	78.8%	Not Met
1st Subsequent Year (2025-26)	281,564,434.93	348,429,341.89	80.8%	Not Met
2nd Subsequent Year (2026-27)	309,440,254.14	379,123,272.44	81.6%	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)

The standard was not met due to a one time transfer of salaries and benefits from unrestricted to a restricted resource. Also, there is a one time decrease in the health & welfare benefit transfer to Fund 6769.

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 (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	31,387,377.00	40,674,114.00	29.6%	Yes
1st Subsequent Year (2025-26)	18,613,174.00	23,975,746.00	28.8%	Yes
2nd Subsequent Year (2026-27)	18,613,174.00	23,975,746.00	28.8%	Yes
Explanation: (required if Yes)	The percentage change in the current year and subsequent year increased due to adjustments in the carry over of federal funds and revenue from a newly awarded grant.			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	69,684,480.00	74,550,654.00	7.0%	Yes
1st Subsequent Year (2025-26)	70,742,558.18	71,750,282.64	1.4%	No
2nd Subsequent Year (2026-27)	71,926,747.80	72,936,081.67	1.4%	No
Explanation: (required if Yes)	The increase in state revenue in the current year (2024-25) is due to an adjustment to lottery revenue and two grants newly awarded.			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	21,194,862.00	22,500,848.00	6.2%	Yes
1st Subsequent Year (2025-26)	20,579,110.21	21,885,098.00	6.3%	Yes
2nd Subsequent Year (2026-27)	20,493,191.36	21,799,181.52	6.4%	Yes
Explanation: (required if Yes)	The increase in revenue in the current year and subsequent is due to a newly awarded grant.			
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	36,652,437.00	45,171,790.00	23.2%	Yes
1st Subsequent Year (2025-26)	37,388,971.44	44,556,982.76	19.2%	Yes
2nd Subsequent Year (2026-27)	38,163,847.88	45,372,488.87	18.9%	Yes
Explanation: (required if Yes)	The increase in books and supplies in the current year and subsequent years is due to adjustments in carryover and increased cost of lottery expenditures and textbooks.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	48,376,138.00	49,727,299.00	2.8%	No
1st Subsequent Year (2025-26)	41,086,026.39	41,953,959.74	2.1%	No
2nd Subsequent Year (2026-27)	43,191,024.32	44,058,156.03	2.0%	No
Explanation: (required if Yes)				

**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 Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	122,266,699.00	137,725,616.00	12.6%	Not Met
1st Subsequent Year (2025-26)	109,934,942.39	117,611,126.64	7.0%	Not Met
2nd Subsequent Year (2026-27)	111,033,113.16	118,711,009.19	6.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	85,028,575.00	94,899,089.00	11.6%	Not Met
1st Subsequent Year (2025-26)	78,474,996.83	86,510,942.50	10.2%	Not Met
2nd Subsequent Year (2026-27)	81,354,872.20	89,430,644.90	9.9%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	The percentage change in the current year and subsequent year increased due to adjustments in the carryover of federal funds and revenue from a newly awarded grant.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	The increase in state revenue in the current year (2024-25) is due to an adjustment to lottery revenue and two grants newly awarded.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	The increase in revenue in the current year and subsequent is due to a newly awarded grant.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	The increase in books and supplies in the current year and subsequent years is due to adjustments in carryover and increased cost of lottery expenditures and textbooks.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)		Status
1. OMMA/RMA Contribution	15,306,585.42	15,806,596.00		Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		15,308,408.00		

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

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

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



8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	16.7%	18.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	5.6%	5.6%

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	Status
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change In Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	27,895,739.00	331,976,874.00	N/A	Met
1st Subsequent Year (2025-26)	1,127,897.52	350,729,341.89	N/A	Met
2nd Subsequent Year (2026-27)	(36,600,845.32)	381,423,272.44	9.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

The standard is not met in the 2nd subsequent year due to the increase in projected salary and benefits transferred from restricted to unrestricted general fund

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining If the District's General Fund Ending Balance Is Positive

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2024-25)	271,993,877.00	Met
1st Subsequent Year (2025-26)	244,763,245.51	Met
2nd Subsequent Year (2026-27)	203,230,751.07	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)	0.00	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)

Ending Cash balance projected to be \$253,239,320.67. The cash flow projection is provided on a separate spreadsheet.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	23,574	24,465	24,319
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	561,264,423.00	557,118,775.13	571,065,691.63
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	561,264,423.00	557,118,775.13	571,065,691.63

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

3%	3%	3%
16,837,932.69	16,713,563.25	17,131,970.75
0.00	0.00	0.00
16,837,932.69	16,713,563.25	17,131,970.75

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,837,933.00	16,713,563.25	17,138,489.64
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	41,179,390.00	76,214,950.27	79,224,181.66
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	58,017,323.00	92,928,513.52	96,362,651.20
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.34%	16.68%	16.87%
District's Reserve Standard (Section 10B, Line 7):	16,837,932.69	16,713,563.25	17,131,970.75
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

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
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(81,808,867.00)	(83,378,201.00)	1.9%	1,569,344.00	Met
1st Subsequent Year (2025-26)	(81,462,432.00)	(89,002,923.78)	9.3%	7,550,491.78	Not Met
2nd Subsequent Year (2026-27)	(87,534,968.00)	(94,810,099.07)	8.3%	7,275,141.07	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	3,800,000.00	4,006,000.00	5.4%	206,000.00	Not Met
1st Subsequent Year (2025-26)	3,800,000.00	3,800,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	3,800,000.00	3,800,000.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:  
(required if NOT met)

Contributions increased in the 1st and 2nd subsequent year due to and increase in contributions to Special Education.

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

Explanation:  
(required if NOT met)

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

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

The standard was not met in transfers out due to funds received in the general fund in error. There was \$206,000 that was a reimbursement for expenditures in Fund 40.

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

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

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



Total Annual Payments:	24,367,513	17,096,540	17,809,178	16,526,753
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No
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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)

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**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?

Yes

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

No

**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

83,279,975.00	85,586,482.00
0.00	0.00
83,279,975.00	85,586,482.00

- 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, 2023	Jun 30, 2024

**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

2,724,513.00	2,724,513.00
2,724,513.00	2,724,513.00
2,724,513.00	1,911,382.00

- 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)

2,387,237.00	2,387,237.00
2,550,693.00	2,550,693.00
2,869,915.00	2,869,915.00

- 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)

2,156,665.00	2,387,237.00
2,156,665.00	2,387,237.00
2,724,513.00	2,387,237.00

- d. Number of retirees receiving OPEB benefits

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

349	349
349	349
349	349

**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?

No

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

No

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim
52,827,531.00	52,827,531.00
52,827,531.00	52,827,531.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2024-25)  
1st Subsequent Year (2025-26)  
2nd Subsequent Year (2026-27)

Budget Adoption (Form 01CS, Item S7B)	First Interim
52,827,531.00	52,827,531.00
73,125,103.00	73,125,103.00
77,537,114.00	77,537,114.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2024-25)  
1st Subsequent Year (2025-26)  
2nd Subsequent Year (2026-27)

52,827,531.00	52,827,531.00
73,125,103.00	73,125,103.00
77,537,114.00	77,537,114.00

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	1,307.0	1,264.0	1,264.0	1,264.0

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?

If Yes, complete questions 6 and 7.

Yes

**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:

n/a

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

1,904,309

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

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

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

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

Yes	Yes	Yes

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**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	1,191.9	1,191.9	1,191.9	1,191.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

No

No

No

**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

1,706,629

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount Included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

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

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

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

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

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


**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	273.5	273.5	273.5	273.5

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

433,187

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

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

Current Year

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

3. Percent of H&W cost paid by employer

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of other benefits


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

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S9. Status of Other Funds

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

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S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an Interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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

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

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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End of School District First Interim Criteria and Standards Review

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