

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

The Napa County Board of Education will hold a regular meeting on Tuesday, March 4, 2025, at 3:30 p.m., at the Napa County Office of Education, 2121 Imola Avenue, Napa, CA. **Members of the public may attend the meeting in-person or virtually. Please view Public Participation information below.**

This hybrid meeting will be conducted with a mixture of in-person and remote attendance.

<https://napacoe.zoom.us/j/85404848681>

1. ORGANIZATION

A. Call to Order

B. Flag Salute

C. Public Participation

Members of the public are invited to participate in person or can join by computer, tablet, smartphone, or telephone. Remote access can be achieved by following the instructions below:

Join from PC, Mac, Linux, iOS or Android:

You are invited to a Zoom webinar.

When: March 4, 2025 03:30 PM Pacific Time (US and Canada)

Topic: NCOE March 4 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click the link below to join the webinar:

<https://napacoe.zoom.us/j/85404848681>

Or One tap mobile :

US: +16699006833,,85404848681# or +16694449171,,85404848681#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or
+1 253 215 8782 or +1 346 248 7799 or +1 309 205 3325 or +1 312 626 6799 or +1
360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646
558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224
1968

Webinar ID: 854 0484 8681

International numbers available: <https://napacoe.zoom.us/u/kFD1RNcZp>

D. Welcome to Visitors

E. Approval of Agenda

F. Approval of Minutes – February 4, 2025

G. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. using the chat feature on the web conference to send a request to meeting hosts, or
- ii. using the hand raising feature in the participant panel on the web conference, or hand raising if in-person attendance, or,
- iii. emailing a request to jmccclure@napacoe.org or smorris@napacoe.org.

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board's consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

2. PRESENTATIONS

- A. NSO Lt. Ryan Woolworth, Napa Special Investigation Bureau, Human Trafficking (Sindy Biederman, Board Trustee)

3. CORRESPONDENCE, COMMUNICATONS, AND REPORTS

The Superintendent and/or Board members may report miscellaneous items for information purposes.

4. CONSENT AGENDA ITEMS

Background information on these items is provided to the Board prior to the meeting. Action is taken by a common motion without discussion unless discussion of an item(s) is requested by a Board member(s).

- A. Temporary County Certificates: Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to employees whose credential applications are being processed. (Julie McClure, Associate Superintendent)
- B. Approval of Resolution 2025-05: Board Member Compensation. Napa County Board of Education Bylaw 9250(a) provides for compensation to its Board members for attending meetings. The Bylaw further provides for compensation for members who miss meetings of the Board while performing designated services for the county or absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Julie McClure, Associate Superintendent)

5. ACTION ITEMS

- A. Second Interim Budget Report. The Board will be asked to approve a positive certification Second Interim Budget Report. (Kelly Bucy, Director, Fiscal Services)
- B. Recommendations from the Personnel Standing Committee on Board Policy 2121:

the Board will be asked to review and approve the recommendations from the Personnel Standing Committee on Board Policy 2121 – Salary of the Napa County Superintendent of Schools (Jean Donaldson, Personnel Standing Committee Representative)

- C. Approval of Nomination for CSBA’s 2025 Regional County Delegate Assembly Candidate: the Board will be asked to nominate a candidate for CSBA’s 2025 Regional County Delegate Assembly. (Julie McClure, Associate Superintendent)

6. SCHEDULED MATTER

Discussion, review, and direction regarding:

- A. Possible motion of support of state and federal legislative updates and positions on legislation. (Gerry Parrott, Board Trustee)

7. INFORMATION ITEMS

- A. Personnel Activity Report: vacancies, listing of personnel appointments, terminations, transfers, etc. (Julie McClure, Associate Superintendent)
- B. Review Napa County Board of Education Agenda Format (Janna Waldinger)
- C. Update on Immigration Protection (Julie McClure, Associate Superintendent)
- D. Update new Administration’s Executive Orders (Julie McClure, Associate Superintendent)
- E. Review updated Legislative Agenda (Barbara Nemko, Superintendent)
- F. Public Disclosure of Collective Bargaining (Julie McClure, Associate Superintendent)
- G. Review of the 2024-25 first interim financial reports for Napa County School Districts (Kelly Bucy, Director, Fiscal Services)

8. FUTURE AGENDA ITEMS

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The regular meeting of the Napa County Board of Education will be held April 1, 2025.

10. ADJOURNMENT

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE’S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Thursday, February 27, 2025. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary

NCOE Board of Education

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, February 4, 2025

Members present

Jean Donaldson, Janna Waldinger, Don Huffman, Sindy Biederman,
Jennifer Kresge, Nadine Wade-Gravett, Ernie Villalvazo Diaz
Absent: Gerry Parrott

1. ORGANIZATION

A. CALL TO ORDER

President Waldinger called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Trevor Hudson, ACHS Varsity Football Coach.

C. PUBLIC PARTICIPATION

President Waldinger reviewed the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

On a motion by Mr. Huffman and a second by Mrs. Biederman, the Agenda for the February 4, 2025 meeting was amended to move Item 2.E. under Item 2.B., with the remaining presentations adjusting accordingly. Ayes – Mr. Vallalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Huffman. Noes – None.

F. APPROVAL OF MINUTES

On a motion by Mr. Donaldson and a second by Mr. Huffman, the Minutes from the regular meeting on January 14, 2025 were approved. On a motion by Mr. Huffman and a second by Mr. Donaldson, the Minutes from the January 14, 2025 Board Retreat were approved. Ayes – Mr. Vallalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Huffman. Noes – None.

G. There were no comments by the public.

2. PRESENTATIONS

- A. Angela Higdon, Principal, Juvenile Court and Community Schools, and welding teacher Gerid Eastham, recognized Camille Creek Student of the Month, Aneudy "Ricky" Guia Tello.
- B. Mrs. Biederman presented the Proclamation Honoring the American Canyon High School's CIF Division 5-A 2024 State Championship Football Team.

Coach Trevor Hudson, accompanied by the Assistant Coach, two students, and American Canyon High School Principal Karin Hatton, thanked the Board for recognizing their accomplishment.

The Board paused briefly for photos and cake to celebrate the Camille Creek Student of the Month as well as the American Canyon High School Football Coach and team.

- C. Lori Gonzalez, Pathway Coach, College and Career Readiness and Angela Higdon, Assistant Principal, Juvenile Court and Community Schools gave a presentation on Empowering Future Leaders with SkillsUSA and reviewed the program's accomplishments in Napa County.
- D. Roslynne Manansala-Smith from FCMAT presented the Mayacamas Charter Middle School's 2023-24 audit, as well as Mayacamas Countywide Middle School's 2024-25 LCAP and First Interim report.
- E. Bina Lefkovitz, President, Association of California County Boards of Education (ACCBE), gave an overview of ACCBE and its advocacy goals at the state, local, and federal levels.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Mr. Vallalvazo Diaz updated the Board on Camille Creek events, including student internships and his involvement in Leadership Napa Valley.
- Mr. Huffman reported that he attended the Fairfield Social Services Foundation event affiliated with the Solano County Unified School District. The benefactors from the foundation are students who are in the court and community schools' system in Solano County.
- Mrs. Biederman reported that she attended American Canyon High School's Academic Decathlon at the North Bay Regional competition. The team's academic performance qualifies them for the State Competition in March.
- Mrs. Biederman reported on the Days of Action Against Human Trafficking event that she attended on January 31.
- Jill Barnes, Director of Mental Health and Wellness, shared her insights on the Human Trafficking event and discussed how the NCOE can incorporate educational awareness into professional learning for staff at the NCOE.
- Mr. Donaldson encouraged the Board to consider serving on a mock board for the American Canyon High School decathlon if they have the opportunity to help.
- Ms. Waldinger reported on a Press Democrat article highlighting Ellyn Elson's efforts to recruit volunteers to support literacy in the schools and noted that they are still accepting volunteers.
- Ms. Waldinger reported that she attended Leadership Napa Valley Day with Barbara Nemko.
- Ms. Waldinger reminded the Board that the Executive Summary from the Board Retreat is at their seats.
- Dr. Nemko provided a report on the day's events at Napa Valley Leadership Day.

- Dr. Nemko reported that our office, thanks to Gillie Miller, Director, College and Career Readiness, is in charge of the State Career Technical Education conference in Sacramento March 2-3. Dr. Nemko encouraged the Board to inform Gillie Miller if they are interested in attending.
- Dr. Nemko reported that Dr. Lucy Edwards, Director, Continuous Improvement and Academic Support, is in charge of the CISC conference, which is the Curriculum and Instruction Steering Committee Annual conference for the state, to be held in Anaheim February 19.
- Dr. Nemko reported that the 8th grade Career Fair is approaching.
- Dr. Nemko reported that the students from Calistoga Junior High visited the electrical apprenticeship program where they're learning about apprenticeship programs. A representative from the apprenticeship program will lead a parent workshop in Calistoga.
- Dr. Nemko reported there is a CTE event at the Napa Valley College for high school students to learn more about the programs being offered.
- Dr. Nemko reported that we're trying to expand the Reading Champions program. The program will be starting at Mayacamas next week.
- Dr. Nemko reported that Julie Herdell met with the faculty at Mayacamas to review better ways to engage the students who came to Mayacamas, because they weren't doing well at the district.
- Dr. Nemko reported the upvalley superintendents are meeting to determine how to provide Special Education services for their students. When the district reinstated its Special Education program, it only reclaimed its own special education students.

4. CONSENT AGENDA ITEMS

A. On a motion by Mr. Huffman and a second by Mrs. Biederman, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.

B. Consent Agenda Item 4.B. Resolution 2025-03 (Board Member Compensation for the February 4, 2025 meeting – Gerry Parrott) was approved on a motion by Mr. Huffman and a second by Mrs. Biederman. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.

5. ACTION ITEMS

A. On a motion by Mr. Huffman and a second by Mrs. Wade-Gravett, the Board approved the Juvenile Court and Community School Comprehensive School Safety Plan. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.

B. On a motion by Mr. Huffman and a second by Mr. Donaldson, the Board approved the LCAP Mid-Year Report. Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.

- C. On a motion by Mrs. Biederman and a second by Mrs. Wade-Gravett, the Board approved the Napa County Board of Education Literacy for All Resolution 2025-04. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.
- D. On a motion by Mr. Huffman and a second by Mrs. Biederman, the Board approved to rescind Board Policy 0470: COVID-19 Mitigation Plan. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.

6. SCHEDULED MATTER

On behalf of Mr. Parrott who was not present, Dr. Nemko reported that she reached out to Senator Chris Cabaldon, requesting his support for a COLA for CTEIG.

Dr. Nemko reported that she contacted Congressman Mike Thompson to request support for a bill promoting holocaust education in the schools.

7. INFORMATION ITEMS

- A. The Personnel Activity Report was presented.
- B. Mr. Schultz gave a brief update on the executive orders issued by the new administration.

The Board requested that updates on executive action changes from the new administration affecting schools and the community be included in future agendas.

- C. Mr. Donaldson reported that the Personnel Standing Committee is still gathering information, and a full report will be provided soon.
- D. Dr. Nemko reminded the Board that they had all received a draft of the legislative agenda and encouraged them to send any advocacy suggestions to Ellen Sitter. Dr. Nemko added that they are collaborating with the California County Superintendents and ACSA on legislative priorities.

Mr. Huffman urged advocacy to ensure that local property taxes designated for education remain in the local community and are not diverted to state expenses.

- E. Ms. Waldinger discussed the possible new design format for the Board agenda to include our logo and mission statement.

Ms. Waldinger and Mrs. Biederman agreed to review the notes from the Board retreat and propose a mission statement. Mrs. Waldinger also requested that the Board Members names be listed on the agenda.

- 8. FUTURE AGENDA ITEMS:** 1) Immigration protection update; 2) Impact on new administration's executive orders; 3) Legislative Agenda for review; 4) Board

Agenda format and mission statement; 5) Congratulate American Canyon High School Decathletes.

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be held Tuesday, March 4, 2025.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 7:30 p.m.

Respectfully submitted,
Barbara Nemko, Secretary
es

Approved _____ Date _____

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

Tuesday, January 14, 2025

Members present

Jean Donaldson, Janna Waldinger, Don Huffman, Gerry Parrott, Cindy Biederman, Jennifer Kresge, Nadine Wade-Gravett, Ernie Villalvazo Diaz

1. ORGANIZATION

A. CALL TO ORDER

President Waldinger called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Janna Waldinger.

C. PUBLIC PARTICIPATION

President Waldinger reviewed the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

On a motion by Mrs. Kresge and a second by Mr. Donaldson, the Agenda for the January 14, 2025 meeting was approved. Ayes – Mr. Vallalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Mr. Parrott, Mrs. Kresge, Ms. Waldinger, Mr. Huffman. Noes – None.

F. OATH OF OFFICE

The re-elected Board member, Jennifer Kresge, was sworn-in by Barbara Nemko.

G. APPROVAL OF MINUTES

On a motion by Mrs. Biederman and a second by Mr. Parrott, the Minutes from December 16, 2024 were amended to include at *Item 3. Future Agenda Items*, ACHS Football Coach and Team recognition at a future meeting. Ayes – Mr. Vallalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Mrs. Kresge, Mr. Parrott, Ms. Waldinger, Mr. Huffman. Noes – None.

H. There was no public comment.

2. PRESENTATIONS

- A. Michael Ash, Partner, Christy White and Associates, presented NCOE's audit report for the period ending June 30, 2024. Mr. Ash announced the report has been given an unmodified opinion.

- B. Board Approval of Annual Audit Report: on a motion by Mrs. Kresge and a second by Mrs. Biederman, the Board approved the NCOE's audit report for the period ending June 30, 2024. Ayes – Mr. Vallalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Mrs. Kresge, Mr. Parrott, Ms. Waldinger, Mr. Huffman. Noes – None.
- C. Dr. Barbara Nemko delivered a PowerPoint presentation on the Science of Reading.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Mrs. Biederman reported that she attended a virtual session through CSBA on the Governor's budget projections and offered to send Ellen Sitter the PowerPoint to share with the Board.
- Dr. Nemko reported on Liberated Ethnic Studies being considered as an H requirement in the California university system and noted that the Academic Senate will vote on this requirement in April.
- Dr. Nemko announced that she will present a session on the Leadership Component of Introducing Structured Literacy at the upcoming ACSA conference.
- Dr. Nemko reported that Mayacamas Countywide Middle School is introducing additional resources to enhance student outcomes.
- Dr. Nemko reported that Ellyn Elson has recruited volunteer tutors who are currently tutoring at Shearer Elementary. Dr. Nemko invited the Board Members to sign up as tutors if they are interested.
- Dr. Nemko reported that Mrs. Biederman volunteered to help ACHS teacher Alma Gonzalez prepare for the decathlon. Dr. Nemko invited other Board Members to help with the decathlon if they are interested in doing so.
- Dr. Nemko thanked Mr. Donaldson for standing in for the Howell Mountain Elementary School Board and voting at the recent Howell Mountain Elementary School Board meeting.
- Mrs. Waldinger announced that she appointed three Board Members, Jean Donaldson, Jennifer Kresge, and Gerry Parrott to serve on the Personnel Standing Committee on Board Policy 2121.

4. CONSENT AGENDA ITEMS

- A. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.
- B. No action was taken on Consent Agenda Item 4.B. (Board Member Compensation).

5. ACTION ITEMS

- A. On a motion by Mr. Huffman and a second by Mrs. Wade-Gravett, the Board approved the School Accountability Reported Card (SARC). Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.
- B. On a motion by Mrs. Wade-Gravett and a second by Mr. Donaldson, the Board approved Board Policy 6158 and Administrative Regulation 6158 Independent Study. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.
- C. On a motion by Mr. Huffman and a second by Mr. Parrott, the Board approved Resolution 2025-02 Establishing Institutional Membership in the Association of California County Boards of Education (ACCBE). Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.
- D. On a motion by Mr. Huffman and a second by Mr. Parrott, the Board approved the Association of California County Boards of Education (ACCBE) Institution Annual Membership Dues in the amount of \$1,825.00 (01/01/2025 – 12/31/2025). Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mrs. Wade-Gravett, Mr. Huffman. Noes – None.

6. SCHEDULED MATTER

Mr. Parrott reported on AB 1955 (SAFETY Act) signed into law on July 15, 2024, as well as the proposed Bills AB 49 and SB 48.

7. INFORMATION ITEMS

- A. The Personnel Activity Report was presented.
- B. Mr. Schultz reported no complaints under the Williams Uniform Complaints Procedures Quarterly Report.
- C. Mr. Schultz presented the Budget Calendar noting the Preliminary Budget will be brought to the Board for review and approval in April.

- 8. FUTURE AGENDA ITEMS:** 1) ACCBE President Bina Lefkovitz virtual presentation; 2) ACHS Football Coach Recognition; 3) Mission Statement on Board Agenda; and, 4) Legislative Agenda for review.

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be held Tuesday, February 4, 2025.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:30 p.m.

Respectfully submitted,
Barbara Nemko, Secretary
es

Approved _____ Date _____

APPROVED

SPECIAL MEETING BOARD RETREAT OF THE NAPA COUNTY BOARD OF EDUCATION

Tuesday, January 14, 2025

Members present

Gerald Parrott, Jean Donaldson, Sindy Biederman, Nadine Wade-Gravett, Don Huffman, Jennifer Kresge, Janna Waldinger, Ernie Vallalvazo Diaz

1. ORGANIZATION

A. CALL TO ORDER

President Janna Waldinger called the meeting to order at 9:00 a.m.

B. FLAG SALUTE

The salute to the Flag was led by Ellen Sitter.

C. PUBLIC PARTICIPATION

President Waldinger read the instructions for public participation.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

On a motion by Mr. Huffman and a second by Mr. Parrott, the agenda was approved. Ayes – Mr. Parrott, Mr. Donaldson, Mr. Huffman, Mrs. Wade-Gravett, Mrs. Kresge, Mrs. Biederman, Ms. Waldinger, Mr. Vallalvazo Diaz. Noes – None.

F. COMMENTS BY THE PUBLIC

There were no comments from the public.

2. BOARD RETREAT – Susan Decker

Susan Decker, Independent Consultant, facilitated the Napa County Board of Education Board Retreat for Board members and leadership staff.

NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be on Tuesday, February 4, 2025 at 3:30 p.m.

3. ADJOURNMENT

There being no further business, the meeting was adjourned at 3:04 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D.

Item 4-A
March 4, 2025

TITLE:

Temporary County Certificates

HISTORY:

Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to certificated employees whose credential applications are being processed. The applicant must make a statement under oath that he or she has duly filed an application for a credential and that to the best of his or her knowledge no reason exists why a certificate should not be issued.

CURRENT PROPOSAL:

Consider approval of Temporary County Certificates. Such certificate shall be valid for not more than one calendar year from the date of issuance. In no event shall a Temporary Certificate be valid beyond the time that the commission either issues or denies the originally requested credential or permit. Therefore, it is necessary to process these certificates in a timely manner. This authorization extends to all public-school districts under the Napa County Office of Education jurisdiction.

FUNDING SOURCE:

Not Applicable

RECOMMENDATION:

It is recommended that the Napa County Board of Education approve the issuance of the Temporary County Certificates presented at this March 4, 2025 meeting.

Prepared by: Sarah White, Credentials Analyst
02/26/2025

NAPA COUNTY OFFICE OF EDUCATION

Barbara Nemko Ph.D.

TO: **Napa County Board of Education**
FROM: **Sarah White, Credentials Analyst**

DATE: **March 4, 2025**
Item 4-A

**NAPA COUNTY OFFICE OF
EDUCATION**

<u>NAME</u>	<u>TYPE</u>	<u>DOJ CLEARED</u>	Waiver 72-HR	Public Notice	YES
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**NAPA VALLEY UNIFIED SCHOOL
DISTRICT**

<u>NAME</u>	<u>TYPE</u>	<u>DOJ CLEARED</u>
Diaz,Amanda	CD permit	9/10/2015
Salazar de Guerrero, Karla	MS credential	1/10/2025

Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent

Item: 5.A.
March 4, 2025
Board Meeting

TITLE: 2024-25 Second Interim

HISTORY: The Napa County Office of Education is on the single budget adoption cycle, which means the budget is adopted in June for the succeeding year. The budget is then officially revised throughout the year as projected income and expenses are adjusted.

CURRENT PROPOSAL: The Second Interim budget is submitted with a small surplus projected in the unrestricted component for 2024-25 and the subsequent two fiscal years. General Fund reserves are projected to exceed the state required 3% reserve for the budget year and the two subsequent fiscal years.

In addition to the General Fund budget, included are the budgets for the following Funds: SELPA Pass-Through, Child Development, Cafeteria, Special Reserves for Capital Outlay, Post-Employment Benefits, and School Facilities

FUNDING SOURCE: All NCOE Funds.

SPECIFIC RECOMMENDATION: Recommend that the Board adopt the budget as presented.

PREPARED BY: Joshua Schultz, Deputy Superintendent
2/27/2025 kb

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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 sections 33129 and 42130.

Signed: _____
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:
This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 04, 2025

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Joshua Schultz

Telephone: (707) 253-6832

Title: Deputy Superintendent

E-mail: jschultz@napacoe.org

Criteria and Standards Review Summary			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office 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 county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	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	

Napa County Office of Education

2024-25 Second Interim Assumptions

2024-25 Unrestricted Budget

Total Unrestricted Revenue

- General Fund: \$13,980,766

LCFF Revenue Assumptions

- \$17,238,161 County P-1 property taxes
- \$1,450,300 Minimum state aid
- \$666,667 Differentiated Assistance
- \$16,504 EPA
- (\$6,780,889) Special education transfer set at 39.34%
- (\$3,284,690) SRAF transfer of excess property tax to fund county court system
- COLA: 1.07%
- ADA

	ADA	3-Year Rolling Average
2022-23 R-1	78.37	N/A
2023-24 P-A	71.40	95.75
2024-25 Est.	76.81	88.91

Unrestricted Revenue Compared to 2024-25 First Interim

- \$50,000 Interest for cash held at Treasury
- \$16,000 Business Support Contract to HMESD

Unrestricted Expenditure Compared to 2024-25 First Interim

- \$600,000 Capital projects
- \$248,000 Salary and benefit increase from classification and salary schedule study
- \$217,000 SRAF Increase
- \$57,000 Increase in fiscal staff and human resources hourly support
- (\$21,000) Saving in benefit contributions
- (\$108,342) Increase in indirect transfer into Fund 01
- FTE – Unrestricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	8.28	43.34
2024-25	9.30	47.27

2024-25 Restricted Budget

Total Restricted Revenue

- General Fund: \$55,830,238
- Child Development: \$9,544,334
- Food Service: \$1,217,386

Restricted Revenue Compared to 2024-25 First Interim

- \$652,000 Strong Workforce AI – CCR
- \$621,000 Strong Workforce Environmental – CCR
- \$443,000 Local Capacity Grant - Strategic Priorities
- \$190,000 Equity Multiplier – Camille Creek
- \$177,000 Strong Workforce Esports – CCR
- \$15,000 Rural Math Collaborative - CIAS

Restricted Expenditure Compared to 2024-25 First Interim

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds received in prior years in the amount of \$3,533,194 have been brought into expenditure budgets. This includes Infant Program, Medi-Cal Billing, Educator Effectiveness, and others.
- Fund Balance not intended for expenditure in 2024-25 or not yet allocated, has been left in Fund Balance in the amount of \$1,047.670. This includes property tax backfill from wildfires, Student Support and Enrichment Block Grant, Infant Program, and others.
- FTE – Restricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	78.03	145.59
2024-25	66.03	151.35

2025-26 and 2026-27 MYP Assumptions

Revenues

- Estimated LCFF growth based on statutory COLA estimates from the SSC Dartboard

	COLA
2022-23	6.56%
2023-24	8.22%
2024-25	1.07%
2025-26	2.93%
2026-27	3.08%
2027-28	3.30%
2028-29	3.29%

Expenditures

- Future year salaries are based on the 2024-25 NCFT negotiated agreement and estimated increases for Classified and Management.
- Classified health and welfare costs budgeted for a 10% increase each year.
- Indirect held level at 11.19%.
- PERS and STRS employer contribution rates estimated to increase:

	PERS	SSCAL PERS Rates	STRS
2016-17	13.888%		12.58%
2017-18	15.531%		14.43%
2018-19	18.062%		16.28%
2019-20	19.721%		17.10%
2020-21	20.700%		16.15%
2021-22	22.910%		16.92%
2022-23	25.370%	25.37%	19.10%
2023-24	26.680%	26.68%	19.10%
2024-25	27.050%	27.05%	19.10%
2025-26		27.60%	19.10%
2026-27		28.00%	19.10%
2027-28		29.20%	19.10%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		17,291.38	(2.00%)	16,945.55	(2.00%)	16,606.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,597,406.30	1.60%	12,799,312.00	1.66%	13,012,075.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	53,064.63	0.00%	53,064.63	0.00%	53,064.63
4. Other Local Revenues	8600-8799	1,330,294.73	0.00%	1,330,294.73	0.00%	1,330,294.73
5. Other Financing Sources						
a. Transfers In	8900-8929	8,255.00	0.00%	8,255.00	0.00%	8,255.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,254,203.62)	0.00%	(1,254,203.62)	0.00%	(1,254,203.62)
6. Total (Sum lines A1 thru A5c)		12,734,817.04	1.59%	12,936,722.74	1.64%	13,149,485.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,360,476.07		1,374,954.18
b. Step & Column Adjustment				14,478.11		14,912.45
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	1,360,476.07	1.06%	1,374,954.18	1.08%	1,389,866.63
2. Classified Salaries						
a. Base Salaries				4,755,263.42		4,859,538.19
b. Step & Column Adjustment				104,274.77		107,403.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,755,263.42	2.19%	4,859,538.19	2.21%	4,966,941.20
3. Employee Benefits	3000-3999	2,386,796.14	2.37%	2,443,363.21	2.31%	2,499,804.90
4. Books and Supplies	4000-4999	630,185.90	0.00%	630,185.90	0.00%	630,185.90
5. Services and Other Operating Expenditures	5000-5999	3,250,360.00	0.00%	3,250,360.00	0.00%	3,250,360.00
6. Capital Outlay	6000-6999	799,929.25	(75.00%)	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,962,938.50	6.51%	4,221,051.50	.71%	4,251,051.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,871,587.57)	0.00%	(4,871,587.57)	0.00%	(4,871,587.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,492.50	(90.70%)	10,000.00	0.00%	10,000.00
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)		12,381,854.21	(2.13%)	12,117,865.41	1.72%	12,326,622.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		352,962.83		818,857.33		822,863.18
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,700,925.49		11,053,888.32		11,872,745.65
2. Ending Fund Balance (Sum lines C and D1)		11,053,888.32		11,872,745.65		12,695,608.83
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	55,258.69		29,887.59		29,887.59
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	8,403,817.63		8,429,188.73		8,429,188.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,594,812.00		3,413,669.33		4,236,532.51
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,053,888.32		11,872,745.65		12,695,608.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,594,812.00		3,413,669.33		4,236,532.51
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)		2,594,812.00		3,413,669.33		4,236,532.51
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,170,917.84	0.00%	1,170,917.84	0.00%	1,170,917.84
2. Federal Revenues	8100-8299	17,041,915.74	0.00%	17,041,915.74	0.00%	17,041,915.74
3. Other State Revenues	8300-8599	18,212,985.66	0.00%	18,212,985.66	0.00%	18,212,985.66
4. Other Local Revenues	8600-8799	19,404,418.80	0.00%	19,404,418.80	0.00%	19,404,418.80
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,254,203.62	0.00%	1,254,203.62	0.00%	1,254,203.62
6. Total (Sum lines A1 thru A5c)		57,084,441.66	0.00%	57,084,441.66	0.00%	57,084,441.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,152,960.19		4,216,759.28
b. Step & Column Adjustment				63,799.09		65,713.06
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	4,152,960.19	1.54%	4,216,759.28	1.56%	4,282,472.34
2. Classified Salaries						
a. Base Salaries				19,001,683.08		19,194,564.46
b. Step & Column Adjustment				192,881.38		198,667.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,001,683.08	1.02%	19,194,564.46	1.04%	19,393,232.28
3. Employee Benefits	3000-3999	6,618,718.80	2.47%	6,782,201.15	2.39%	6,944,295.76
4. Books and Supplies	4000-4999	4,016,323.57	0.00%	4,016,323.57	0.00%	4,016,323.57
5. Services and Other Operating Expenditures	5000-5999	22,485,538.96	(17.58%)	18,532,182.43	(2.30%)	18,105,706.94
6. Capital Outlay	6000-6999	517,798.43	0.00%	517,798.43	0.00%	517,798.43
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,824,612.34	0.00%	3,824,612.34	0.00%	3,824,612.34
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,617,635.37	(5.83%)	57,084,441.66	0.00%	57,084,441.66
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,533,193.71)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,580,864.18		1,047,670.47		1,047,670.47
2. Ending Fund Balance (Sum lines C and D1)		1,047,670.47		1,047,670.47		1,047,670.47
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,047,670.47		1,047,670.47		1,047,670.47
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,047,670.47		1,047,670.47		1,047,670.47
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		17,291.38	(2.00%)	16,945.55	(2.00%)	16,606.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,768,324.14	1.47%	13,970,229.84	1.52%	14,182,992.84
2. Federal Revenues	8100-8299	17,041,915.74	0.00%	17,041,915.74	0.00%	17,041,915.74
3. Other State Revenues	8300-8599	18,266,050.29	0.00%	18,266,050.29	0.00%	18,266,050.29
4. Other Local Revenues	8600-8799	20,734,713.53	0.00%	20,734,713.53	0.00%	20,734,713.53
5. Other Financing Sources						
a. Transfers In	8900-8929	8,255.00	0.00%	8,255.00	0.00%	8,255.00
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)		69,819,258.70	.29%	70,021,164.40	.30%	70,233,927.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,513,436.26		5,591,713.46
b. Step & Column Adjustment				78,277.20		80,625.51
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	5,513,436.26	1.42%	5,591,713.46	1.44%	5,672,338.97
2. Classified Salaries						
a. Base Salaries				23,756,946.50		24,054,102.65
b. Step & Column Adjustment				297,156.15		306,070.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,756,946.50	1.25%	24,054,102.65	1.27%	24,360,173.48
3. Employee Benefits	3000-3999	9,005,514.94	2.44%	9,225,564.36	2.37%	9,444,100.66
4. Books and Supplies	4000-4999	4,646,509.47	0.00%	4,646,509.47	0.00%	4,646,509.47
5. Services and Other Operating Expenditures	5000-5999	25,735,898.96	(15.36%)	21,782,542.43	(1.96%)	21,356,066.94
6. Capital Outlay	6000-6999	1,317,727.68	(45.53%)	717,798.43	0.00%	717,798.43
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,962,938.50	6.51%	4,221,051.50	.71%	4,251,051.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,046,975.23)	0.00%	(1,046,975.23)	0.00%	(1,046,975.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,492.50	(90.70%)	10,000.00	0.00%	10,000.00
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)		72,999,489.58	(5.20%)	69,202,307.07	.30%	69,411,064.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,180,230.88)		818,857.33		822,863.18
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,281,789.67		12,101,558.79		12,920,416.12
2. Ending Fund Balance (Sum lines C and D1)		12,101,558.79		12,920,416.12		13,743,279.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,258.69		29,887.59		29,887.59
b. Restricted	9740	1,047,670.47		1,047,670.47		1,047,670.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	8,403,817.63		8,429,188.73		8,429,188.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,594,812.00		3,413,669.33		4,236,532.51
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,101,558.79		12,920,416.12		13,743,279.30
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,594,812.00		3,413,669.33		4,236,532.51
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,594,812.00		3,413,669.33		4,236,532.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.55%		4.93%		6.10%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For counties 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): Napa County SELPA						
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)		5,702,113.00		5,702,113.00		5,702,113.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		72,999,489.58		69,202,307.07		69,411,064.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,999,489.58		69,202,307.07		69,411,064.22
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)		72,999,489.58		69,202,307.07		69,411,064.22
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,189,984.69		2,076,069.21		2,082,331.93
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		766,000.00		766,000.00		766,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,189,984.69		2,076,069.21		2,082,331.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

NAPA COUNTY OFFICE OF EDUCATION

2024-25

Second Interim Budget, General Fund

	2024-25			2024-25		
	First Interim			Second Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	12,592,981	1,179,273	13,772,254	12,597,406	1,170,918	13,768,324
Federal Revenues	-	16,827,256	16,827,256	-	17,041,916	17,041,916
State Revenues	46,811	16,662,568	16,709,380	53,065	18,212,986	18,266,050
Local Revenues	1,250,890	18,882,826	20,133,716	1,330,295	19,404,419	20,734,714
TOTAL REVENUES	13,890,682	53,551,923	67,442,605	13,980,766	55,830,238	69,811,004
EXPENSES						
Certificated Salaries	1,360,864	4,067,649	5,428,512	1,360,476	4,152,960	5,513,436
Classified Salaries	4,697,618	19,235,223	23,932,841	4,755,263	19,001,683	23,756,947
Employee Benefits	2,408,253	6,532,970	8,941,223	2,386,796	6,618,719	9,005,515
Books & Supplies	620,212	3,530,740	4,150,952	630,186	4,016,324	4,646,509
Services & Operating Exp	3,221,618	20,859,619	24,081,237	3,250,360	22,485,539	25,735,899
Capital Outlay	799,929	300,096	1,100,026	799,929	517,798	1,317,728
Other Outgo	4,015,638	-	4,015,638	3,962,939	-	3,962,939
Direct/Indirect Support Costs	(4,763,245)	3,725,529	(1,037,717)	(4,871,588)	3,824,612	(1,046,975)
TOTAL EXPENDITURES	12,360,886	58,251,825	70,612,712	12,274,362	60,617,635	72,891,997
Excess/Deficiency	1,529,795	(4,699,902)	(3,170,107)	1,706,404	(4,787,397)	(3,080,993)
OTHER FINANCING SOURCES/USES						
Transfers In	5,000	-	5,000	8,255	-	8,255
Transfers Out	(14,238)	-	(14,238)	(107,492)	-	(107,492)
Contributions	(1,249,238)	1,249,238	-	(1,254,204)	1,254,204	-
TOTAL OTHER FINANCING	(1,258,475)	1,249,238	(9,238)	(1,353,441)	1,254,204	(99,237)
NET INCREASE/DECREASE	271,320	(3,450,665)	(3,179,344)	352,963	(3,533,194)	(3,180,230)
FUND BALANCE						
Beginning Balance	10,700,925	4,580,864	15,281,790	10,700,925	4,580,864	15,281,790
Adjustments		-	-		-	-
ENDING BALANCE	10,972,246	1,130,200	12,102,445	11,053,889	1,047,670	12,101,559
Components of Fund Balance						
Nonspendable	28,822	-	28,822	29,888	-	29,888
Restricted	-	1,130,200	1,130,200	25,371	1,047,670	1,073,042
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	8,432,136	-	8,432,136	8,403,818	-	8,403,818
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,511,288	-	2,511,288	2,594,812	-	2,594,812
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

FUND SUMMARY BALANCE
2024-25 Second Interim Budget

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	Special Reserve OPEB Fund 20	School Facilities Fund 35
Revenue	\$69,811,004	\$9,544,334	\$1,217,386	\$115,000	\$17,000	\$23,000
Transfer In	\$8,255	\$0	\$9,238	\$0	\$0	\$90,000
Transfer Out	\$107,493	\$0	\$0	\$0	\$0	\$0
Expenses	\$72,891,997	\$12,303,676	\$1,291,098	\$0	\$0	\$1,229,479
Surplus / Deficit	-\$3,180,231	-\$2,759,342	-\$64,474	\$115,000	\$17,000	-\$1,116,479
Beginning Balance	\$15,281,790	\$3,653,338	\$291,382	\$4,423,025	\$656,203	\$1,116,479
Legally Restricted Balances	\$1,073,042	\$793,996	\$26,908	\$0	\$0	\$0
Nonspendable	\$29,888	\$0	\$0	\$0	\$0	\$0
Other Assigned:						
<i>Counterparty Risk</i>	\$8,403,818					
<i>Reserve for Capital Projects</i>				\$4,538,025		
<i>Reserve for Cashflow</i>		\$100,000	\$200,000		\$673,203	
<i>Reserve for OPEB</i>						
<i>Reserve for Child Development</i>						
Reserve for Economic Uncertainty	\$2,594,812					
Unassigned/Unappropriated Balances	\$0	\$0	\$0	\$0	\$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)
A. REVENUES								
1) LCFF Sources		8010-8099	12,308,867.41	12,592,980.79	10,744,356.12	12,597,406.30	4,425.51	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,942.40	46,811.40	36,465.01	53,064.63	6,253.23	13.4%
4) Other Local Revenue		8600-8799	1,117,565.25	1,250,889.55	711,551.47	1,330,294.73	79,405.18	6.3%
5) TOTAL, REVENUES			13,473,375.06	13,890,681.74	11,492,372.60	13,980,765.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,390,079.27	1,360,863.57	745,120.00	1,360,476.07	387.50	0.0%
2) Classified Salaries		2000-2999	4,606,596.97	4,697,618.15	2,674,740.49	4,755,263.42	(57,645.27)	-1.2%
3) Employee Benefits		3000-3999	2,221,786.38	2,408,252.97	1,311,059.55	2,386,796.14	21,456.83	0.9%
4) Books and Supplies		4000-4999	515,107.65	620,212.24	189,402.94	630,185.90	(9,973.66)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	3,354,453.75	3,221,618.07	1,953,879.94	3,250,360.00	(28,741.93)	-0.9%
6) Capital Outlay		6000-6999	174,100.19	799,929.25	199,929.25	799,929.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,798,306.50	4,015,637.50	577,333.64	3,962,938.50	52,699.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,307,517.13)	(4,763,245.48)	(1,508,786.46)	(4,871,587.57)	108,342.09	-2.3%
9) TOTAL, EXPENDITURES			11,752,913.58	12,360,886.27	6,142,679.35	12,274,361.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,720,461.48	1,529,795.47	5,349,693.25	1,706,403.95		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
b) Transfers Out		7600-7629	9,237.50	14,237.50	5,000.00	107,492.50	(93,255.00)	-655.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,178,690.77)	(1,249,237.58)	0.00	(1,254,203.62)	(4,966.04)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,187,928.27)	(1,258,475.08)	0.00	(1,353,441.12)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			532,533.21	271,320.39	5,349,693.25	352,962.83		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,700,925.49	10,700,925.49		10,700,925.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,700,925.49	10,700,925.49		10,700,925.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,925.49	10,700,925.49		10,700,925.49		
2) Ending Balance, June 30 (E + F1e)			11,233,458.70	10,972,245.88		11,053,888.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,142.70	28,821.98		29,887.59		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		25,371.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,979,339.82	8,432,135.54		8,403,817.63		
Reserve for Counterparty Risk	0000	9780	8,976,911.12					
Reserve for Counterparty Risk	1400	9780	2,428.70					
Reserve for Counterparty Risk	0000	9780		8,432,135.54				
Reserve for Counterparty Risk	0000	9780				8,403,817.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,225,976.18	2,511,288.36		2,594,812.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,083,633.00	2,116,967.00	1,145,992.00	2,116,967.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,504.00	18,742.00	9,371.00	18,742.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	45,253.00	44,823.00	20,521.34	44,823.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	.98	.98	.98	New
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	15,811,560.00	16,434,246.00	8,982,516.63	16,434,246.00	0.00	0.0%
Unsecured Roll Taxes		8042	528,056.00	550,692.00	479,426.68	550,692.00	0.00	0.0%
Prior Years' Taxes		8043	7,650.00	0.00	4,424.53	4,424.53	4,424.53	New
Supplemental Taxes		8044	435,937.00	208,399.99	102,102.96	208,399.99	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	9,807,451.00	0.00	9,799,096.00	(8,355.00)	-0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,736,044.00	29,181,320.99	10,744,356.12	29,177,391.50	(3,929.49)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(16,427,176.59)	(16,588,340.20)	0.00	(16,579,985.20)	8,355.00	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,308,867.41	12,592,980.79	10,744,356.12	12,597,406.30	4,425.51	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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		
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	26,991.00	26,860.00	26,860.00	26,860.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	11,717.40	11,717.40	2,654.01	17,297.63	5,580.23	47.6%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		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, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,234.00	8,234.00	6,951.00	8,907.00	673.00	8.2%
TOTAL, OTHER STATE REVENUE			46,942.40	46,811.40	36,465.01	53,064.63	6,253.23	13.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,900.00	300,900.00	200,854.67	351,033.48	50,133.48	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	457,847.44	540,064.42	334,800.54	555,986.15	15,921.73	2.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	358,817.81	409,925.13	175,896.26	423,275.10	13,349.97	3.3%
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			1,117,565.25	1,250,889.55	711,551.47	1,330,294.73	79,405.18	6.3%
TOTAL, REVENUES			13,473,375.06	13,890,681.74	11,492,372.60	13,980,765.66	90,083.92	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	668,024.54	668,209.57	348,588.49	667,822.07	387.50	0.1%
Certificated Pupil Support Salaries		1200	2,500.00	3,750.00	1,250.00	3,750.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	719,554.73	688,904.00	395,281.51	688,904.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,390,079.27	1,360,863.57	745,120.00	1,360,476.07	387.50	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	164,212.84	171,053.93	75,413.39	152,553.93	18,500.00	10.8%
Classified Support Salaries		2200	115,914.59	115,555.88	58,067.49	111,551.72	4,004.16	3.5%
Classified Supervisors' and Administrators' Salaries		2300	3,333,727.00	3,474,154.97	2,001,255.69	3,512,161.64	(38,006.67)	-1.1%
Clerical, Technical and Office Salaries		2400	992,742.54	936,853.37	540,003.92	972,705.13	(35,851.76)	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.00	6,291.00	(6,291.00)	New
TOTAL, CLASSIFIED SALARIES			4,606,596.97	4,697,618.15	2,674,740.49	4,755,263.42	(57,645.27)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	239,287.17	238,514.25	118,049.01	228,160.67	10,353.58	4.3%
PERS		3201-3202	1,275,687.34	1,300,703.56	728,766.97	1,295,728.56	4,975.00	0.4%
OASDI/Medicare/Alternative		3301-3302	86,813.22	87,788.30	47,996.42	87,344.92	443.38	0.5%
Health and Welfare Benefits		3401-3402	313,493.75	293,175.87	141,173.73	286,231.59	6,944.28	2.4%
Unemployment Insurance		3501-3502	2,734.15	6,351.05	5,065.78	6,364.36	(13.31)	-0.2%
Workers' Compensation		3601-3602	112,767.51	115,885.69	64,278.41	116,660.59	(774.90)	-0.7%
OPEB, Allocated		3701-3702	127,156.62	298,576.87	167,751.28	298,576.87	0.00	0.0%
OPEB, Active Employees		3751-3752	57,681.66	61,092.42	34,563.54	61,563.62	(471.20)	-0.8%
Other Employee Benefits		3901-3902	6,164.96	6,164.96	3,414.41	6,164.96	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,221,786.38	2,408,252.97	1,311,059.55	2,386,796.14	21,456.83	0.9%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	0.00	8,000.00	0.00	0.0%
Books and Other Reference Materials		4200	6,100.00	20,654.87	7,073.00	16,384.71	4,270.16	20.7%
Materials and Supplies		4300	400,747.65	415,346.56	105,216.76	405,840.30	9,506.26	2.3%
Noncapitalized Equipment		4400	108,260.00	176,210.81	77,113.18	199,960.89	(23,750.08)	-13.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			515,107.65	620,212.24	189,402.94	630,185.90	(9,973.66)	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	277,181.00	277,181.00	43,005.00	255,872.93	21,308.07	7.7%
Travel and Conferences		5200	192,202.29	226,338.04	112,178.82	225,608.20	729.84	0.3%
Dues and Memberships		5300	64,250.00	68,118.70	61,731.32	69,118.70	(1,000.00)	-1.5%
Insurance		5400-5450	245,000.00	246,600.00	237,017.46	246,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	205,500.00	206,500.00	111,900.84	206,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	157,194.00	155,451.85	65,058.03	157,041.89	(1,590.04)	-1.0%
Transfers of Direct Costs		5710	(82,970.92)	(99,288.69)	(44,026.93)	(104,842.50)	5,553.81	-5.6%
Transfers of Direct Costs - Interfund		5750	(19,400.00)	(170,494.14)	(14,524.98)	(170,594.95)	100.81	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	2,146,031.18	2,106,279.22	1,278,962.56	2,134,621.35	(28,342.13)	-1.3%
Communications		5900	169,466.20	204,932.09	102,577.82	230,434.38	(25,502.29)	-12.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,354,453.75	3,221,618.07	1,953,879.94	3,250,360.00	(28,741.93)	-0.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	48,100.19	57,407.86	57,407.86	57,407.86	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	700,323.14	100,323.14	700,323.14	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	26,000.00	42,198.25	42,198.25	42,198.25	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			174,100.19	799,929.25	199,929.25	799,929.25	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,215,209.00	3,432,540.00	0.00	3,379,841.00	52,699.00	1.5%
Debt Service								
Debt Service - Interest		7438	328,097.50	328,097.50	322,333.64	328,097.50	0.00	0.0%
Other Debt Service - Principal		7439	255,000.00	255,000.00	255,000.00	255,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,798,306.50	4,015,637.50	577,333.64	3,962,938.50	52,699.00	1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,324,032.34)	(3,725,528.79)	(1,207,286.22)	(3,824,612.34)	99,083.55	-2.7%
Transfers of Indirect Costs - Interfund		7350	(983,484.79)	(1,037,716.69)	(301,500.24)	(1,046,975.23)	9,258.54	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,307,517.13)	(4,763,245.48)	(1,508,786.46)	(4,871,587.57)	108,342.09	-2.3%
TOTAL, EXPENDITURES			11,752,913.58	12,360,886.27	6,142,679.35	12,274,361.71	86,524.56	0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
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	90,000.00	(90,000.00)	New
To: Cafeteria Fund		7616	9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	5,000.00	5,000.00	8,255.00	(3,255.00)	-65.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,237.50	14,237.50	5,000.00	107,492.50	(93,255.00)	-655.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,278,690.77)	(1,349,237.58)	0.00	(1,354,203.62)	(4,966.04)	0.4%
Contributions from Restricted Revenues		8990	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,178,690.77)	(1,249,237.58)	0.00	(1,254,203.62)	(4,966.04)	0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,187,928.27)	(1,258,475.08)	0.00	(1,353,441.12)	(94,966.04)	7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,157,137.50	1,179,272.84	(29,314.64)	1,170,917.84	(8,355.00)	-0.7%
2) Federal Revenue		8100-8299	14,756,551.59	16,827,256.12	2,281,417.28	17,041,915.74	214,659.62	1.3%
3) Other State Revenue		8300-8599	14,521,918.89	16,662,568.24	5,312,432.58	18,212,985.66	1,550,417.42	9.3%
4) Other Local Revenue		8600-8799	14,938,227.41	18,882,826.00	6,348,058.00	19,404,418.80	521,592.80	2.8%
5) TOTAL, REVENUES			45,373,835.39	53,551,923.20	13,912,593.22	55,830,238.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,270,047.86	4,057,648.90	1,898,179.19	4,152,960.19	(95,311.29)	-2.3%
2) Classified Salaries		2000-2999	15,936,178.34	19,162,022.59	7,942,007.15	19,001,683.08	160,339.51	0.8%
3) Employee Benefits		3000-3999	6,174,262.87	6,532,970.18	2,457,910.54	6,618,718.80	(85,748.62)	-1.3%
4) Books and Supplies		4000-4999	4,078,135.21	3,595,739.69	696,507.91	4,016,323.57	(420,583.88)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	17,585,454.19	20,877,818.86	3,377,424.07	22,485,538.96	(1,607,720.10)	-7.7%
6) Capital Outlay		6000-6999	107,000.00	300,096.35	242,475.35	517,798.43	(217,702.08)	-72.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,324,032.34	3,725,528.79	1,207,286.22	3,824,612.34	(99,083.55)	-2.7%
9) TOTAL, EXPENDITURES			50,475,110.81	58,251,825.36	17,821,790.43	60,617,635.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,101,275.42)	(4,699,902.16)	(3,909,197.21)	(4,787,397.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,178,690.77	1,249,237.58	0.00	1,254,203.62	4,966.04	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,178,690.77	1,249,237.58	0.00	1,254,203.62		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,922,584.65)	(3,450,664.58)	(3,909,197.21)	(3,533,193.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,580,864.18	4,580,864.18		4,580,864.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,580,864.18	4,580,864.18		4,580,864.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,580,864.18	4,580,864.18		4,580,864.18		
2) Ending Balance, June 30 (E + F1e)			658,279.53	1,130,199.60		1,047,670.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,760,425.34	1,130,199.60		1,047,670.47		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,102,145.81)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	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	1,157,137.50	1,179,272.84	(29,314.64)	1,170,917.84	(8,355.00)	-0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,157,137.50	1,179,272.84	(29,314.64)	1,170,917.84	(8,355.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,891,825.55	3,896,839.46	562,211.09	3,912,524.63	15,685.17	0.4%
Child Nutrition Programs		8220	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)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,884.00	44,664.00	28,819.00	46,030.00	1,366.00	3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	272,110.35	262,245.62	105,540.62	269,816.64	7,571.02	2.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,380,733.55	2,167,895.00	137,563.56	2,171,748.44	3,853.44	0.2%
Career and Technical Education	3500-3599	8290	144,000.00	123,486.00	0.00	123,486.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,026,998.14	10,332,126.04	1,447,283.01	10,518,310.03	186,183.99	1.8%
TOTAL, FEDERAL REVENUE			14,756,551.59	16,827,256.12	2,281,417.28	17,041,915.74	214,659.62	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,619,779.15	1,619,779.15	918,103.00	1,619,779.15	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	9,000.00	9,000.00	(77.61)	9,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,353,006.37	2,413,006.37	30,000.00	2,413,006.37	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	2,070,719.00	1,959,055.28	1,820,958.59	1,959,055.28	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	277,035.00	277,035.00	154,305.50	263,611.00	(13,424.00)	-4.8%

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)
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	8,192,379.37	10,384,692.44	2,389,143.10	11,948,533.86	1,563,841.42	15.1%
TOTAL, OTHER STATE REVENUE			14,521,918.89	16,662,568.24	5,312,432.58	18,212,985.66	1,550,417.42	9.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,090,074.28	11,095,604.76	3,580,345.95	11,613,517.56	517,912.80	4.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,065,244.00	5,616,539.14	1,732,858.87	5,616,539.14	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	1,782,909.13	2,170,682.10	1,034,853.18	2,174,362.10	3,680.00	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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			14,938,227.41	18,882,826.00	6,348,058.00	19,404,418.80	521,592.80	2.8%
TOTAL, REVENUES			45,373,835.39	53,551,923.20	13,912,593.22	55,830,238.04	2,278,314.84	4.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	795,412.95	1,016,004.08	521,236.63	1,025,069.01	(9,064.93)	-0.9%
Certificated Pupil Support Salaries		1200	415,488.50	401,689.05	179,577.03	404,353.17	(2,664.12)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,059,146.41	2,639,955.77	1,197,365.53	2,723,538.01	(83,582.24)	-3.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,270,047.86	4,057,648.90	1,898,179.19	4,152,960.19	(95,311.29)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,628,992.43	8,900,824.80	3,060,531.91	8,854,775.46	46,049.34	0.5%
Classified Support Salaries		2200	708,002.60	839,483.35	458,344.44	861,297.11	(21,813.76)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	6,942,028.20	8,439,697.21	4,112,217.41	8,627,367.24	(187,670.03)	-2.2%
Clerical, Technical and Office Salaries		2400	657,155.11	982,017.23	310,913.39	658,243.27	323,773.96	33.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,936,178.34	19,162,022.59	7,942,007.15	19,001,683.08	160,339.51	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,224,431.98	1,351,954.58	346,071.88	1,375,375.04	(23,420.46)	-1.7%
PERS		3201-3202	3,521,945.48	3,586,883.28	1,458,440.02	3,640,955.95	(54,072.67)	-1.5%
OASDI/Medicare/Alternative		3301-3302	540,584.87	543,013.00	181,681.16	551,508.83	(8,495.83)	-1.6%
Health and Welfare Benefits		3401-3402	329,242.03	405,973.81	185,988.48	395,037.22	10,936.59	2.7%
Unemployment Insurance		3501-3502	8,483.02	11,193.55	4,122.20	11,455.31	(261.76)	-2.3%
Workers' Compensation		3601-3602	363,356.79	420,671.03	184,253.36	429,014.68	(8,343.65)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	168,818.72	191,753.73	85,876.20	195,371.83	(3,618.10)	-1.9%
Other Employee Benefits		3901-3902	17,399.98	21,527.20	11,477.24	19,999.94	1,527.26	7.1%
TOTAL, EMPLOYEE BENEFITS			6,174,262.87	6,532,970.18	2,457,910.54	6,618,718.80	(85,748.62)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	721.14	8,274.23	8,274.23	(7,553.09)	-1,047.4%
Books and Other Reference Materials		4200	144,832.68	113,072.85	11,338.57	97,570.31	15,502.54	13.7%
Materials and Supplies		4300	3,240,231.39	2,647,789.76	359,194.63	2,741,942.65	(94,152.89)	-3.6%
Noncapitalized Equipment		4400	688,071.14	796,376.41	295,321.00	1,122,343.30	(325,966.89)	-40.9%
Food		4700	5,000.00	37,779.53	22,379.48	46,193.08	(8,413.55)	-22.3%
TOTAL, BOOKS AND SUPPLIES			4,078,135.21	3,595,739.69	696,507.91	4,016,323.57	(420,583.88)	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	9,290,373.17	11,894,468.30	1,269,767.46	13,575,623.97	(1,681,155.67)	-14.1%
Travel and Conferences		5200	913,221.72	885,976.35	229,223.42	925,989.38	(40,013.03)	-4.5%
Dues and Memberships		5300	5,870.00	7,820.00	7,327.96	7,820.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,037.33	33,037.33	11,456.73	33,037.33	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,569.84	254,740.46	124,518.73	257,303.91	(2,563.45)	-1.0%
Transfers of Direct Costs		5710	82,970.92	99,288.69	44,026.93	104,842.50	(5,553.81)	-5.6%
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	6,967,395.33	7,647,947.91	1,679,868.03	7,523,430.73	124,517.18	1.6%
Communications		5900	54,015.88	54,539.82	11,234.81	57,491.14	(2,951.32)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,585,454.19	20,877,818.86	3,377,424.07	22,485,538.96	(1,607,720.10)	-7.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	132,433.41	128,332.77	128,332.77	4,100.64	3.1%
Buildings and Improvements of Buildings		6200	30,000.00	15,000.00	12,731.00	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	77,000.00	152,662.94	101,411.58	374,465.66	(221,802.72)	-145.3%
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			107,000.00	300,096.35	242,475.35	517,798.43	(217,702.08)	-72.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,324,032.34	3,725,528.79	1,207,286.22	3,824,612.34	(99,083.55)	-2.7%
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			3,324,032.34	3,725,528.79	1,207,286.22	3,824,612.34	(99,083.55)	-2.7%
TOTAL, EXPENDITURES			50,475,110.81	58,251,825.36	17,821,790.43	60,617,635.37	(2,365,810.01)	-4.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,278,690.77	1,349,237.58	0.00	1,354,203.62	4,966.04	0.4%
Contributions from Restricted Revenues		8990	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,178,690.77	1,249,237.58	0.00	1,254,203.62	4,966.04	0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,178,690.77	1,249,237.58	0.00	1,254,203.62	(4,966.04)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,466,004.91	13,772,253.63	10,715,041.48	13,768,324.14	(3,929.49)	0.0%
2) Federal Revenue		8100-8299	14,756,551.59	16,827,256.12	2,281,417.28	17,041,915.74	214,659.62	1.3%
3) Other State Revenue		8300-8599	14,568,861.29	16,709,379.64	5,348,897.59	18,266,050.29	1,556,670.65	9.3%
4) Other Local Revenue		8600-8799	16,055,792.66	20,133,715.55	7,059,609.47	20,734,713.53	600,997.98	3.0%
5) TOTAL, REVENUES			58,847,210.45	67,442,604.94	25,404,965.82	69,811,003.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,660,127.13	5,418,512.47	2,643,299.19	5,513,436.26	(94,923.79)	-1.8%
2) Classified Salaries		2000-2999	20,542,775.31	23,859,640.74	10,616,747.64	23,756,946.50	102,694.24	0.4%
3) Employee Benefits		3000-3999	8,396,049.25	8,941,223.15	3,768,970.09	9,005,514.94	(64,291.79)	-0.7%
4) Books and Supplies		4000-4999	4,593,242.86	4,215,951.93	885,910.85	4,646,509.47	(430,557.54)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	20,939,907.94	24,099,436.93	5,331,304.01	25,735,898.96	(1,636,462.03)	-6.8%
6) Capital Outlay		6000-6999	281,100.19	1,100,025.60	442,404.60	1,317,727.68	(217,702.08)	-19.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,798,306.50	4,015,637.50	577,333.64	3,962,938.50	52,699.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(983,484.79)	(1,037,716.69)	(301,500.24)	(1,046,975.23)	9,258.54	-0.9%
9) TOTAL, EXPENDITURES			62,228,024.39	70,612,711.63	23,964,469.78	72,891,997.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,380,813.94)	(3,170,106.69)	1,440,496.04	(3,080,993.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
b) Transfers Out		7600-7629	9,237.50	14,237.50	5,000.00	107,492.50	(93,255.00)	-655.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,237.50)	(9,237.50)	0.00	(99,237.50)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,390,051.44)	(3,179,344.19)	1,440,496.04	(3,180,230.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,281,789.67	15,281,789.67		15,281,789.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,281,789.67	15,281,789.67		15,281,789.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,281,789.67	15,281,789.67		15,281,789.67		
2) Ending Balance, June 30 (E + F1e)			11,891,738.23	12,102,445.48		12,101,558.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,142.70	28,821.98		29,887.59		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		25,371.10		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,760,425.34	1,130,199.60		1,047,670.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,979,339.82	8,432,135.54		8,403,817.63		
Reserve for Counterparty Risk	0000	9780	8,976,911.12					
Reserve for Counterparty Risk	1400	9780	2,428.70					
Reserve for Counterparty Risk	0000	9780		8,432,135.54				
Reserve for Counterparty Risk	0000	9780				8,403,817.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,225,976.18	2,511,288.36		2,594,812.00		
Unassigned/Unappropriated Amount		9790	(1,102,145.81)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,083,633.00	2,116,967.00	1,145,992.00	2,116,967.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,504.00	18,742.00	9,371.00	18,742.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	45,253.00	44,823.00	20,521.34	44,823.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	.98	.98	.98	New
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	15,811,560.00	16,434,246.00	8,982,516.63	16,434,246.00	0.00	0.0%
Unsecured Roll Taxes		8042	528,056.00	550,692.00	479,426.68	550,692.00	0.00	0.0%
Prior Years' Taxes		8043	7,650.00	0.00	4,424.53	4,424.53	4,424.53	New
Supplemental Taxes		8044	435,937.00	208,399.99	102,102.96	208,399.99	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	9,807,451.00	0.00	9,799,096.00	(8,355.00)	-0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,736,044.00	29,181,320.99	10,744,356.12	29,177,391.50	(3,929.49)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,270,039.09)	(15,409,067.36)	(29,314.64)	(15,409,067.36)	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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,466,004.91	13,772,253.63	10,715,041.48	13,768,324.14	(3,929.49)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,891,825.55	3,896,839.46	562,211.09	3,912,524.63	15,685.17	0.4%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,884.00	44,664.00	28,819.00	46,030.00	1,366.00	3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	272,110.35	262,245.62	105,540.62	269,816.64	7,571.02	2.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,380,733.55	2,167,895.00	137,563.56	2,171,748.44	3,853.44	0.2%
Career and Technical Education	3500-3599	8290	144,000.00	123,486.00	0.00	123,486.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,026,998.14	10,332,126.04	1,447,283.01	10,518,310.03	186,183.99	1.8%
TOTAL, FEDERAL REVENUE			14,756,551.59	16,827,256.12	2,281,417.28	17,041,915.74	214,659.62	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,619,779.15	1,619,779.15	918,103.00	1,619,779.15	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	26,991.00	26,860.00	26,860.00	26,860.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,717.40	20,717.40	2,576.40	26,297.63	5,580.23	26.9%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		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	2,353,006.37	2,413,006.37	30,000.00	2,413,006.37	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	2,070,719.00	1,959,055.28	1,820,958.59	1,959,055.28	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	277,035.00	277,035.00	154,305.50	263,611.00	(13,424.00)	-4.8%
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	8,200,613.37	10,392,926.44	2,396,094.10	11,957,440.86	1,564,514.42	15.1%
TOTAL, OTHER STATE REVENUE			14,568,861.29	16,709,379.64	5,348,897.59	18,266,050.29	1,556,670.65	9.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,900.00	300,900.00	200,854.67	351,033.48	50,133.48	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,547,921.72	11,635,669.18	3,915,146.49	12,169,503.71	533,834.53	4.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,065,244.00	5,616,539.14	1,732,858.87	5,616,539.14	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,141,726.94	2,580,607.23	1,210,749.44	2,597,637.20	17,029.97	0.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,055,792.66	20,133,715.55	7,059,609.47	20,734,713.53	600,997.98	3.0%
TOTAL, REVENUES			58,847,210.45	67,442,604.94	25,404,965.82	69,811,003.70	2,368,398.76	3.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,463,437.49	1,684,213.65	869,825.12	1,692,891.08	(8,677.43)	-0.5%
Certificated Pupil Support Salaries		1200	417,988.50	405,439.05	180,827.03	408,103.17	(2,664.12)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,778,701.14	3,328,859.77	1,592,647.04	3,412,442.01	(83,582.24)	-2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,660,127.13	5,418,512.47	2,643,299.19	5,513,436.26	(94,923.79)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,793,205.27	9,071,878.73	3,135,945.30	9,007,329.39	64,549.34	0.7%
Classified Support Salaries		2200	823,917.19	955,039.23	516,411.93	972,848.83	(17,809.60)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	10,275,755.20	11,913,852.18	6,113,473.10	12,139,528.88	(225,676.70)	-1.9%
Clerical, Technical and Office Salaries		2400	1,649,897.65	1,918,870.60	850,917.31	1,630,948.40	287,922.20	15.0%
Other Classified Salaries		2900	0.00	0.00	0.00	6,291.00	(6,291.00)	New
TOTAL, CLASSIFIED SALARIES			20,542,775.31	23,859,640.74	10,616,747.64	23,756,946.50	102,694.24	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,463,719.15	1,590,468.83	464,120.89	1,603,535.71	(13,066.88)	-0.8%
PERS		3201-3202	4,797,632.82	4,887,586.84	2,187,206.99	4,936,684.51	(49,097.67)	-1.0%
OASDI/Medicare/Alternative		3301-3302	627,398.09	630,801.30	229,677.58	638,853.75	(8,052.45)	-1.3%
Health and Welfare Benefits		3401-3402	642,735.78	699,149.68	327,162.21	681,268.81	17,880.87	2.6%
Unemployment Insurance		3501-3502	11,217.17	17,544.60	9,187.98	17,819.67	(275.07)	-1.6%
Workers' Compensation		3601-3602	476,124.30	536,556.72	248,531.77	545,675.27	(9,118.55)	-1.7%
OPEB, Allocated		3701-3702	127,156.62	298,576.87	167,751.28	298,576.87	0.00	0.0%
OPEB, Active Employees		3751-3752	226,500.38	252,846.15	120,439.74	256,935.45	(4,089.30)	-1.6%
Other Employee Benefits		3901-3902	23,564.94	27,692.16	14,891.65	26,164.90	1,527.26	5.5%
TOTAL, EMPLOYEE BENEFITS			8,396,049.25	8,941,223.15	3,768,970.09	9,005,514.94	(64,291.79)	-0.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	8,721.14	8,274.23	16,274.23	(7,553.09)	-86.6%
Books and Other Reference Materials		4200	150,932.68	133,727.72	18,411.57	113,955.02	19,772.70	14.8%
Materials and Supplies		4300	3,640,979.04	3,063,136.32	464,411.39	3,147,782.95	(84,646.63)	-2.8%
Noncapitalized Equipment		4400	796,331.14	972,587.22	372,434.18	1,322,304.19	(349,716.97)	-36.0%
Food		4700	5,000.00	37,779.53	22,379.48	46,193.08	(8,413.55)	-22.3%
TOTAL, BOOKS AND SUPPLIES			4,593,242.86	4,215,951.93	885,910.85	4,646,509.47	(430,557.54)	-10.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,567,554.17	12,171,649.30	1,312,772.46	13,831,496.90	(1,659,847.60)	-13.6%
Travel and Conferences		5200	1,105,424.01	1,112,314.39	341,402.24	1,151,597.58	(39,283.19)	-3.5%
Dues and Memberships		5300	70,120.00	75,938.70	69,059.28	76,938.70	(1,000.00)	-1.3%
Insurance		5400-5450	245,000.00	246,600.00	237,017.46	246,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	238,537.33	239,537.33	123,357.57	239,537.33	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	395,763.84	410,192.31	189,576.76	414,345.80	(4,153.49)	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,400.00)	(170,494.14)	(14,524.98)	(170,594.95)	100.81	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	9,113,426.51	9,754,227.13	2,958,830.59	9,658,052.08	96,175.05	1.0%
Communications		5900	223,482.08	259,471.91	113,812.63	287,925.52	(28,453.61)	-11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,939,907.94	24,099,436.93	5,331,304.01	25,735,898.96	(1,636,462.03)	-6.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	48,100.19	189,841.27	185,740.63	185,740.63	4,100.64	2.2%
Buildings and Improvements of Buildings		6200	130,000.00	715,323.14	113,054.14	715,323.14	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	103,000.00	194,861.19	143,609.83	416,663.91	(221,802.72)	-113.8%
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			281,100.19	1,100,025.60	442,404.60	1,317,727.68	(217,702.08)	-19.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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	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	3,215,209.00	3,432,540.00	0.00	3,379,841.00	52,699.00	1.5%
Debt Service								
Debt Service - Interest		7438	328,097.50	328,097.50	322,333.64	328,097.50	0.00	0.0%
Other Debt Service - Principal		7439	255,000.00	255,000.00	255,000.00	255,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,798,306.50	4,015,637.50	577,333.64	3,962,938.50	52,699.00	1.3%
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	(983,484.79)	(1,037,716.69)	(301,500.24)	(1,046,975.23)	9,258.54	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(983,484.79)	(1,037,716.69)	(301,500.24)	(1,046,975.23)	9,258.54	-0.9%
TOTAL, EXPENDITURES			62,228,024.39	70,612,711.63	23,964,469.78	72,891,997.08	(2,279,285.45)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000.00	5,000.00	8,255.00	3,255.00	65.1%
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	90,000.00	(90,000.00)	New
To: Cafeteria Fund		7616	9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	5,000.00	5,000.00	8,255.00	(3,255.00)	-65.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,237.50	14,237.50	5,000.00	107,492.50	(93,255.00)	-655.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,237.50)	(9,237.50)	0.00	(99,237.50)	90,000.00	-974.3%

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	268,130.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	465,492.47
7399	LCFF Equity Multiplier	190,480.00
9010	Other Restricted Local	123,568.00
Total, Restricted Balance		1,047,670.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,908,249.12	14,937,563.76	29,314.64	14,352,372.57	(585,191.19)	-3.9%
2) Federal Revenue		8100-8299	4,625,025.00	4,625,025.00	0.00	4,625,025.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,012,126.00	1,012,126.00	600,648.00	1,077,088.00	64,962.00	6.4%
4) Other Local Revenue		8600-8799	0.00	0.00	2,703.17	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,545,400.12	20,574,714.76	632,665.81	20,054,485.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	20,545,400.12	20,574,714.76	531,674.64	20,054,485.57	520,229.19	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,545,400.12	20,574,714.76	531,674.64	20,054,485.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	100,991.17	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	100,991.17	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	14,908,249.12	14,937,563.76	29,314.64	14,352,372.57	(585,191.19)	-3.9%
TOTAL, LCFF SOURCES			14,908,249.12	14,937,563.76	29,314.64	14,352,372.57	(585,191.19)	-3.9%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	4,625,025.00	4,625,025.00	0.00	4,625,025.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,625,025.00	4,625,025.00	0.00	4,625,025.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	1,012,126.00	1,012,126.00	600,648.00	1,077,088.00	64,962.00	6.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,012,126.00	1,012,126.00	600,648.00	1,077,088.00	64,962.00	6.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	2,703.17	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,703.17	0.00	0.00	0.0%
TOTAL, REVENUES			20,545,400.12	20,574,714.76	632,665.81	20,054,485.57		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,625,025.00	4,625,025.00	0.00	4,625,025.00	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	1,012,126.00	1,012,126.00	502,360.00	1,077,088.00	(64,962.00)	-6.4%
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%
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	14,908,249.12	14,937,563.76	29,314.64	14,352,372.57	585,191.19	3.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,545,400.12	20,574,714.76	531,674.64	20,054,485.57	520,229.19	2.5%
TOTAL, EXPENDITURES			20,545,400.12	20,574,714.76	531,674.64	20,054,485.57		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,126,459.90	1,181,022.44	438,681.92	1,181,022.44	0.00	0.0%
3) Other State Revenue		8300-8599	7,230,743.84	5,715,277.56	3,229,406.67	5,988,726.56	273,449.00	4.8%
4) Other Local Revenue		8600-8799	1,746,555.01	2,333,548.17	13,103.02	2,374,584.69	41,036.52	1.8%
5) TOTAL, REVENUES			10,103,758.75	9,229,848.17	3,681,191.61	9,544,333.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,304,124.51	2,075,968.66	937,654.85	2,093,318.66	(17,350.00)	-0.8%
2) Classified Salaries		2000-2999	2,251,220.08	2,371,463.43	1,050,037.88	2,456,876.58	(85,413.15)	-3.6%
3) Employee Benefits		3000-3999	1,946,920.71	2,023,699.84	738,124.77	2,015,902.57	7,797.27	0.4%
4) Books and Supplies		4000-4999	2,881,706.83	3,098,194.58	104,400.15	3,222,020.82	(123,826.24)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	440,012.03	800,144.97	133,004.75	787,631.34	12,513.63	1.6%
6) Capital Outlay		6000-6999	0.00	606,968.07	98,104.36	712,000.00	(105,031.93)	-17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	964,018.50	1,006,667.65	292,700.52	1,015,926.19	(9,258.54)	-0.9%
9) TOTAL, EXPENDITURES			10,788,002.66	11,983,107.20	3,354,027.28	12,303,676.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(684,243.91)	(2,753,259.03)	327,164.33	(2,759,342.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(684,243.91)	(2,753,259.03)	327,164.33	(2,759,342.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,653,338.43	3,653,338.43		3,653,338.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,653,338.43	3,653,338.43		3,653,338.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,338.43	3,653,338.43		3,653,338.43		
2) Ending Balance, June 30 (E + F1e)			2,969,094.52	900,079.40		893,995.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,833,278.76	793,995.96		793,995.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	135,815.76	106,083.44		100,000.00		
Reserve for Cashflow	0000	9780		100,000.00				
Reserve for Child Development	0000	9780		6,083.44				
Reserve for Cashflow	0000	9780	100,000.00					
Reserve for Child Development	0000	9780	35,815.76					
Reserve for Cashflow	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	80,895.30	92,976.34	30,266.67	92,976.34	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,045,564.60	1,088,046.10	408,415.25	1,088,046.10	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,126,459.90	1,181,022.44	438,681.92	1,181,022.44	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,385.44	3,385.44	1,354.75	3,385.44	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,693,227.00	4,774,252.00	2,571,011.00	4,774,252.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,534,131.40	937,640.12	657,040.92	1,211,089.12	273,449.00	29.2%
TOTAL, OTHER STATE REVENUE			7,230,743.84	5,715,277.56	3,229,406.67	5,988,726.56	273,449.00	4.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	33,904.30	55,000.00	30,000.00	120.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	328,740.91	328,740.91	12,149.88	328,740.91	0.00	0.0%
Interagency Services		8677	1,392,814.10	1,279,807.26	0.00	1,290,843.78	11,036.52	0.9%
All Other Fees and Contracts		8689	0.00	700,000.00	0.00	700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(32,951.16)	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,746,555.01	2,333,548.17	13,103.02	2,374,584.69	41,036.52	1.8%
TOTAL, REVENUES			10,103,758.75	9,229,848.17	3,681,191.61	9,544,333.69		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,136,610.83	1,911,068.55	873,524.69	1,928,418.55	(17,350.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	107,911.54	44,504.10	107,911.54	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	167,513.68	56,988.57	19,626.06	56,988.57	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,304,124.51	2,075,968.66	937,654.85	2,093,318.66	(17,350.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,267,882.26	1,215,400.64	483,272.53	1,223,400.64	(8,000.00)	-0.7%
Classified Support Salaries		2200	308,939.18	317,295.46	173,445.53	317,295.46	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	553,612.86	695,473.64	321,071.24	772,886.79	(77,413.15)	-11.1%
Clerical, Technical and Office Salaries		2400	120,785.78	143,293.69	72,248.58	143,293.69	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			2,251,220.08	2,371,463.43	1,050,037.88	2,456,876.58	(85,413.15)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	481,946.09	504,336.65	121,652.80	500,336.65	4,000.00	0.8%
PERS		3201-3202	755,463.48	791,630.98	344,172.55	794,701.41	(3,070.43)	-0.4%
OASDI/Medicare/Alternative		3301-3302	69,129.59	72,568.26	29,462.56	72,568.26	0.00	0.0%
Health and Welfare Benefits		3401-3402	466,123.63	468,697.32	160,663.28	461,697.32	7,000.00	1.5%
Unemployment Insurance		3501-3502	2,208.71	2,326.89	954.40	2,326.89	0.00	0.0%
Workers' Compensation		3601-3602	85,590.65	90,411.60	37,229.94	90,411.60	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	132.30	132.30	(132.30)	New
OPEB, Active Employees		3751-3752	45,523.66	48,560.21	20,315.64	48,560.21	0.00	0.0%
Other Employee Benefits		3901-3902	40,934.90	45,167.93	23,541.30	45,167.93	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,946,920.71	2,023,699.84	738,124.77	2,015,902.57	7,797.27	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	500.00	(500.00)	New
Materials and Supplies		4300	2,694,686.18	2,905,477.30	47,384.90	3,017,303.54	(111,826.24)	-3.8%
Noncapitalized Equipment		4400	52,656.32	57,207.27	13,165.31	68,707.27	(11,500.00)	-20.1%
Food		4700	134,364.33	135,510.01	43,849.94	135,510.01	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,881,706.83	3,098,194.58	104,400.15	3,222,020.82	(123,826.24)	-4.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,000.00	125,386.58	0.00	112,386.58	13,000.00	10.4%
Travel and Conferences		5200	27,024.46	29,674.46	5,915.50	29,674.46	0.00	0.0%
Dues and Memberships		5300	2,150.00	3,650.00	1,850.00	3,650.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,962.61	149,721.00	43,248.51	149,721.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,802.05	18,230.45	8,734.97	21,391.03	(3,160.58)	-17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,336.72	33,674.66	14,524.98	33,775.47	(100.81)	-0.3%
Professional/Consulting Services and								
Operating Expenditures		5800	266,270.50	415,336.53	52,850.01	412,561.51	2,775.02	0.7%
Communications		5900	11,465.69	24,471.29	5,880.78	24,471.29	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			440,012.03	800,144.97	133,004.75	787,631.34	12,513.63	1.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	594,968.07	86,946.85	700,000.00	(105,031.93)	-17.7%
Equipment		6400	0.00	12,000.00	11,157.51	12,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	606,968.07	98,104.36	712,000.00	(105,031.93)	-17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	964,018.50	1,006,667.65	292,700.52	1,015,926.19	(9,258.54)	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			964,018.50	1,006,667.65	292,700.52	1,015,926.19	(9,258.54)	-0.9%
TOTAL, EXPENDITURES			10,788,002.66	11,983,107.20	3,354,027.28	12,303,676.16		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	793,995.96
Total, Restricted Balance		793,995.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	973,629.60	1,099,552.18	387,987.21	1,203,756.30	104,204.12	9.5%
3) Other State Revenue		8300-8599	10,392.19	10,541.00	1,828.79	10,541.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,450.49	3,089.15	3,089.15	638.66	26.1%
5) TOTAL, REVENUES			986,021.79	1,112,543.67	392,905.15	1,217,386.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	373,588.65	313,241.34	144,905.98	316,741.34	(3,500.00)	-1.1%
3) Employee Benefits		3000-3999	124,455.22	127,910.16	50,439.21	128,262.68	(352.52)	-0.3%
4) Books and Supplies		4000-4999	510,402.65	541,234.10	269,426.77	645,438.22	(104,204.12)	-19.3%
5) Services and Other Operating Expenditures		5000-5999	30,965.34	161,271.00	13,871.75	162,509.66	(1,238.66)	-0.8%
6) Capital Outlay		6000-6999	0.00	11,549.47	5,976.69	7,096.95	4,452.52	38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,466.29	31,049.04	8,799.72	31,049.04	0.00	0.0%
9) TOTAL, EXPENDITURES			1,058,878.15	1,186,255.11	493,420.12	1,291,097.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,856.36)	(73,711.44)	(100,514.97)	(73,711.44)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,237.50	9,237.50	0.00	9,237.50		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,618.86)	(64,473.94)	(100,514.97)	(64,473.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	291,381.82	291,381.82		291,381.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,381.82	291,381.82		291,381.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,381.82	291,381.82		291,381.82		
2) Ending Balance, June 30 (E + F1e)			227,762.96	226,907.88		226,907.88		
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	27,762.96	26,907.88		26,907.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	200,000.00	200,000.00		200,000.00		
Reserve for Cashflow	0000	9780		200,000.00				
Reserve for Cashflow	0000	9780	200,000.00					
Reserve for Cashflow	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	973,629.60	1,099,552.18	387,987.21	1,203,756.30	104,204.12	9.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			973,629.60	1,099,552.18	387,987.21	1,203,756.30	104,204.12	9.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,351.19	10,500.00	1,828.79	10,500.00	0.00	0.0%
All Other State Revenue		8590	41.00	41.00	0.00	41.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,392.19	10,541.00	1,828.79	10,541.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,450.49	3,089.15	3,089.15	638.66	26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,450.49	3,089.15	3,089.15	638.66	26.1%
TOTAL, REVENUES			986,021.79	1,112,543.67	392,905.15	1,217,386.45		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	27,214.85	27,718.20	16,168.95	31,218.20	(3,500.00)	-12.6%
Classified Supervisors' and Administrators' Salaries		2300	346,373.80	285,523.14	128,737.03	285,523.14	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			373,588.65	313,241.34	144,905.98	316,741.34	(3,500.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	41.00	41.00	0.00	41.00	0.00	0.0%
PERS		3201-3202	100,244.18	90,672.43	39,129.60	90,672.43	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,177.10	11,978.50	2,034.59	11,983.53	(5.03)	0.0%
Health and Welfare Benefits		3401-3402	8,291.41	9,336.75	5,032.52	9,684.06	(347.31)	-3.7%
Unemployment Insurance		3501-3502	170.43	429.04	68.09	429.22	(.18)	0.0%
Workers' Compensation		3601-3602	6,946.81	6,509.98	2,711.14	6,509.98	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,584.29	8,942.46	1,463.27	8,942.46	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			124,455.22	127,910.16	50,439.21	128,262.68	(352.52)	-0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	87,824.03	125,874.08	18,798.52	125,874.08	0.00	0.0%
Noncapitalized Equipment		4400	3,520.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	419,058.62	415,360.02	250,628.25	519,564.14	(104,204.12)	-25.1%
TOTAL, BOOKS AND SUPPLIES			510,402.65	541,234.10	269,426.77	645,438.22	(104,204.12)	-19.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,350.00	7,350.00	0.00	7,350.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	50.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	0.00	200.00	200.00	(200.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,936.72)	136,819.48	0.00	136,819.48	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	29,282.06	17,101.52	13,671.75	18,140.18	(1,038.66)	-6.1%
Communications		5900	720.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,965.34	161,271.00	13,871.75	162,509.66	(1,238.66)	-0.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,549.47	5,976.69	7,096.95	4,452.52	38.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,549.47	5,976.69	7,096.95	4,452.52	38.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	19,466.29	31,049.04	8,799.72	31,049.04	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,466.29	31,049.04	8,799.72	31,049.04	0.00	0.0%
TOTAL, EXPENDITURES			1,058,878.15	1,186,255.11	493,420.12	1,291,097.89		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	9,237.50	9,237.50	0.00	9,237.50	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			9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

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 Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,237.50	9,237.50	0.00	9,237.50		

Resource	Description	2024-25 Projected Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	26,907.88
Total, Restricted Balance		26,907.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	71,301.64	115,000.00	10,000.00	9.5%
5) TOTAL, REVENUES			105,000.00	105,000.00	71,301.64	115,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,000.00	105,000.00	71,301.64	115,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,000.00	105,000.00	71,301.64	115,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,423,024.83	4,423,024.83		4,423,024.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,423,024.83	4,423,024.83		4,423,024.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,423,024.83	4,423,024.83		4,423,024.83		
2) Ending Balance, June 30 (E + F1e)			4,528,024.83	4,528,024.83		4,538,024.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,528,024.83	4,528,024.83		4,538,024.83		

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)
Reserve for Capital Projects	0000	9780		4,528,024.83				
Reserve for Capital Projects	0000	9780	4,528,024.83					
Reserve for Capital Projects	0000	9780				4,538,024.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	71,301.64	115,000.00	10,000.00	9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	71,301.64	115,000.00	10,000.00	9.5%
TOTAL, REVENUES			105,000.00	105,000.00	71,301.64	115,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	10,578.36	17,000.00	2,000.00	13.3%
5) TOTAL, REVENUES			15,000.00	15,000.00	10,578.36	17,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	10,578.36	17,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	10,578.36	17,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	656,202.84	656,202.84		656,202.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,202.84	656,202.84		656,202.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,202.84	656,202.84		656,202.84		
2) Ending Balance, June 30 (E + F1e)			671,202.84	671,202.84		673,202.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	671,202.84	671,202.84		673,202.84		

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)
Reserve for OPEB	0000	9780		671,202.84				
Reserve for OPEB	0000	9780	671,202.84					
Reserve for OPEB	0000	9780				673,202.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	15,000.00	15,000.00	10,578.36	17,000.00	2,000.00	13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	10,578.36	17,000.00	2,000.00	13.3%
TOTAL, REVENUES			15,000.00	15,000.00	10,578.36	17,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	12,851.13	23,000.00	7,000.00	43.8%
5) TOTAL, REVENUES			16,000.00	16,000.00	12,851.13	23,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	933,443.42	1,132,478.50	0.00	1,229,478.50	(97,000.00)	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			933,443.42	1,132,478.50	0.00	1,229,478.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(917,443.42)	(1,116,478.50)	12,851.13	(1,206,478.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	90,000.00	90,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	90,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(917,443.42)	(1,116,478.50)	12,851.13	(1,116,478.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,116,478.50	1,116,478.50		1,116,478.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,478.50	1,116,478.50		1,116,478.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,478.50	1,116,478.50		1,116,478.50		
2) Ending Balance, June 30 (E + F1e)			199,035.08	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	199,035.08	0.00		0.00		
Reserve for Capital Outlay	0000	9780	199,035.08					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	12,851.13	23,000.00	7,000.00	43.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,000.00	16,000.00	12,851.13	23,000.00	7,000.00	43.8%
TOTAL, REVENUES			16,000.00	16,000.00	12,851.13	23,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,132,478.50	0.00	1,139,478.50	(7,000.00)	-0.6%
Buildings and Improvements of Buildings		6200	933,443.42	0.00	0.00	90,000.00	(90,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			933,443.42	1,132,478.50	0.00	1,229,478.50	(97,000.00)	-8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			933,443.42	1,132,478.50	0.00	1,229,478.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	90,000.00	90,000.00	New
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	90,000.00	90,000.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	90,000.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	17.04	17.04	22.77	22.77	5.73	34.0%
b. Juvenile Halls, Homes, and Camps	52.30	52.30	54.04	54.04	1.74	3.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	69.34	69.34	76.81	76.81	7.47	11.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	69.34	69.34	76.81	76.81	7.47	11.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	17,033.14	17,033.14	17,291.38	17,291.38	258.24	2.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February									
A. BEGINNING CASH			11,444,866.65	7,931,411.64	10,263,987.33	11,885,684.74	11,993,907.00	12,119,725.61	17,303,243.64	18,089,698.74
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		104,181.00	104,181.00	187,526.00	192,212.00	187,526.00	4,685.00	375,052.00	183,027.40
Property Taxes	8020- 8079		4,966.93			15,104.92	749,031.00	7,515,678.94	1,304,211.33	578,301.14
Miscellaneous Funds	8080- 8099						(29,314.64)		0.00	(3,127,137.92)
Federal Revenue	8100- 8299		112,058.72	792,000.00	41,886.16	258,934.85	62,506.00	234,893.08	779,138.47	1,227,018.58
Other State Revenue	8300- 8599		134,080.64	2,394,939.06	873,083.00	309,280.00	461,888.85	82,791.54	1,092,834.50	1,322,189.71
Other Local Revenue	8600- 8799		3,918,589.52	213,929.25	474,721.29	771,922.59	823,944.53	652,055.97	176,492.95	2,045,114.15
Interfund Transfers In	8900- 8929				5,000.00					
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			4,273,876.81	3,505,049.31	1,582,216.45	1,547,454.36	2,255,581.74	8,490,104.53	3,727,729.25	2,228,513.06
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		266,434.65	401,993.33	387,952.21	401,272.95	407,723.93	392,234.38	385,687.74	405,126.16
Classified Salaries	2000- 2999		1,201,730.89	1,358,393.18	1,633,491.25	1,748,294.57	1,603,020.70	1,576,474.59	1,495,342.46	1,601,364.31
Employee Benefits	3000- 3999		437,500.24	510,036.90	561,006.98	579,947.22	560,764.48	570,917.96	548,796.31	557,278.45
Books and Supplies	4000- 4999		38,319.51	92,319.52	95,857.36	298,446.10	65,873.00	172,064.29	122,317.08	133,394.00
Services	5000- 5999		1,135,955.13	371,990.35	636,301.80	1,510,471.71	360,086.16	557,724.16	755,532.08	744,661.48
Capital Outlay	6000- 6999		131,268.28	81,746.17	0.00	25,750.63	10,827.12	104,229.76	88,582.64	0.00
Other Outgo	7000- 7499		(30,857.05)	(43,392.02)	(49,476.70)	73,076.95	(322.33)	370,717.48	(43,912.94)	0.00
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,180,351.65	2,773,087.43	3,265,132.90	4,637,260.13	3,007,973.06	3,744,362.62	3,352,345.37	3,441,824.40
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(772,832.01)								
Accounts Receivable	9200-9299	(13,812,159.44)	1,927,924.36	2,603,160.94	3,162,434.58	3,476,359.68	739,316.67	523,849.31	465,270.23	364,407.08
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(296,412.58)	305.19			296,107.39				(25,371.10)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(14,881,404.03)	1,928,229.55	2,603,160.94	3,162,434.58	3,772,467.07	739,316.67	523,849.31	465,270.23	339,035.98
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(5,758,696.62)	2,525,841.41	106,431.73	(142,179.28)	124,439.04	(138,893.26)	86,073.19	54,199.01	57,292.57
Due To Other Funds	9610	(450,000.00)				450,000.00				
Current Loans	9640					0.00				
Unearned Revenues	9650	(4,905,483.71)	4,009,368.31	896,115.40						
Deferred Inflows of Resources	9690									
SUBTOTAL		(11,114,180.33)	6,535,209.72	1,002,547.13	(142,179.28)	574,439.04	(138,893.26)	86,073.19	54,199.01	57,292.57
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,767,223.70)	(4,606,980.17)	1,600,613.81	3,304,613.86	3,198,028.03	878,209.93	437,776.12	411,071.22	281,743.41
E. NET INCREASE/DECREASE (B - C + D)			(3,513,455.01)	2,332,575.69	1,621,697.41	108,222.26	125,818.61	5,183,518.03	786,455.10	(931,567.93)
F. ENDING CASH (A + E)			7,931,411.64	10,263,987.33	11,885,684.74	11,993,907.00	12,119,725.61	17,303,243.64	18,089,698.74	17,158,130.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February								
A. BEGINNING CASH		17,158,130.81	17,270,594.80	22,233,622.20	18,177,316.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	183,027.40	183,027.40	183,027.40	248,236.40	0.00		2,135,709.00	2,135,709.00
Property Taxes	8020-8079	650,000.00	5,750,000.00	9,400,000.00	924,388.24	150,000.00		27,041,682.50	27,041,682.50
Miscellaneous Funds	8080-8099			(9,400,000.00)	(2,852,614.80)			(15,409,067.36)	(15,409,067.36)
Federal Revenue	8100-8299	900,000.00	900,000.00	900,000.00	900,000.00	2,554,671.80	7,378,808.08	17,041,915.74	17,041,915.74
Other State Revenue	8300-8599	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	5,594,962.99	18,266,050.29	18,266,050.29
Other Local Revenue	8600-8799	700,000.00	1,000,000.00	1,000,000.00	2,000,000.00	5,000,000.00	1,957,943.28	20,734,713.53	20,734,713.53
Interfund Transfers In	8900-8929				3,255.00			8,255.00	8,255.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,433,027.40	8,833,027.40	3,083,027.40	2,223,264.84	9,704,671.80	14,931,714.35	69,819,258.70	69,819,258.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	400,000.00	400,000.00	400,000.00	400,000.00	10,127.13	854,883.78	5,513,436.26	5,513,436.26
Classified Salaries	2000-2999	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	50,000.00	4,688,834.55	23,756,946.50	23,756,946.50
Employee Benefits	3000-3999	570,000.00	570,000.00	570,000.00	1,015,918.08	5,000.00	1,948,348.32	9,005,514.94	9,005,514.94
Books and Supplies	4000-4999	250,000.00	250,000.00	250,000.00	250,000.00	50,000.00	2,577,918.61	4,646,509.47	4,646,509.47
Services	5000-5999	800,000.00	800,000.00	2,500,000.00	2,500,000.00	2,000,000.00	11,063,176.09	25,735,898.96	25,735,898.96
Capital Outlay	6000-6999	200,000.00	200,000.00	69,333.21	181,100.19	224,889.68		1,317,727.68	1,317,727.68
Other Outgo	7000-7499	(50,000.00)	(50,000.00)	(50,000.00)	(100,000.00)	2,890,129.88		2,915,963.27	2,915,963.27
Interfund Transfers Out	7600-7629				107,492.50			107,492.50	107,492.50
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,870,000.00	3,870,000.00	5,439,333.21	6,054,510.77	5,230,146.69	21,133,161.35	72,999,489.58	72,999,489.58
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	549,436.59				0.00		13,812,159.44	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			(100,000.00)	(100,000.00)			71,041.48	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		549,436.59	0.00	(100,000.00)	(100,000.00)	0.00	0.00	13,883,200.92	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599			1,600,000.00		(5,230,146.69)		(956,942.28)	
Due To Other Funds	9610							450,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(4,070,000.00)			835,483.71	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	1,600,000.00	(4,070,000.00)	(5,230,146.69)	0.00	328,541.43	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		549,436.59	0.00	(1,700,000.00)	3,970,000.00	5,230,146.69	0.00	13,554,659.49	
E. NET INCREASE/DECREASE (B - C + D)		112,463.99	4,963,027.40	(4,056,305.81)	138,754.07	9,704,671.80	(6,201,447.00)	10,374,428.61	(3,180,230.88)
F. ENDING CASH (A + E)		17,270,594.80	22,233,622.20	18,177,316.39	18,316,070.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,819,295.26	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	72,999,489.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,996,532.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,228,813.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	583,097.50
4. Other Transfers Out	All	9200	7200-7299	3,379,841.00
5. Interfund Transfers Out	All	9300	7600-7629	107,492.50
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	17,600,490.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				22,899,734.74
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	73,711.44
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,176,933.54
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				76.81
B. Expenditures per ADA (Line I.E divided by Line II.A)				431,935.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		23,479,347.95		328,842.41
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		23,479,347.95		328,842.41
B. Required effort (Line A.2 times 90%)		21,131,413.16		295,958.17
C. Current year expenditures (Line I.E and Line II.B)		33,176,933.54		431,935.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)		0.00%		0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,383,842.50
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

None

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 34,593,478.33

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 31,970.14
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,353,497.20
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,496,778.44

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	113,566.74
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	4,394.15
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	31,970.14
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,026,706.68
9. Carry-Forward Adjustment (Part IV, Line F)	(1,783,902.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,242,804.22
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,477,052.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,468,018.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,919,799.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,141.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,786,745.25
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,115,136.71
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	708,171.93
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,047,647.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	262,167.75
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	31,970.14
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,327,853.38
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	726,037.76
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	60,807,800.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.27%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.33%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,026,706.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(6,216.25)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.19%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.19%) times Part III, Line B19); zero if positive	(1,783,902.46)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,783,902.46)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.33%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-891951.23) is applied to the current year calculation and the remainder (\$-891951.23) is deferred to one or more future years:	6.80%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-594634.15) is applied to the current year calculation and the remainder (\$-1189268.31) is deferred to one or more future years:	7.29%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,783,902.46)

Approved
indirect cost
rate: 11.19%

Highest rate
used in any
program: 11.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	31,314.28	3,094.46	9.88%
01	3010	41,397.03	4,632.97	11.19%
01	3025	242,662.68	27,153.96	11.19%
01	3182	182,322.15	20,401.85	11.19%
01	3183	23,482.65	2,627.67	11.19%
01	3225	384,409.94	20,239.70	5.27%
01	3315	1,098.12	122.88	11.19%
01	3326	1,266,959.50	141,772.77	11.19%
01	3327	1,796.92	201.08	11.19%
01	3345	1,090.03	121.97	11.19%
01	3372	1,786,064.73	199,860.64	11.19%
01	3385	40,815.72	4,567.28	11.19%
01	3395	16,702.59	1,869.02	11.19%
01	3550	117,605.71	5,880.29	5.00%
01	4038	868,323.40	69,465.87	8.00%
01	4124	221,043.72	11,052.19	5.00%
01	5630	48,619.12	5,440.48	11.19%
01	5632	2,246.58	251.39	11.19%
01	5810	6,379,304.93	410,590.23	6.44%
01	6010	1,396,866.20	72,018.54	5.16%
01	6018	246,748.99	27,611.21	11.19%
01	6128	622,060.29	69,608.55	11.19%
01	6266	251,330.05	28,123.88	11.19%
01	6332	438,625.64	49,082.21	11.19%
01	6333	539,616.88	60,383.12	11.19%
01	6383	849,560.29	95,065.80	11.19%
01	6387	1,033,733.84	115,674.82	11.19%
01	6388	1,700,770.29	68,030.81	4.00%
01	6500	1,527,461.07	161,155.13	10.55%
01	6510	2,712,013.91	303,474.36	11.19%
01	6515	250,749.91	28,058.92	11.19%
01	6540	577,206.66	64,103.31	11.11%
01	6546	9,740.08	1,089.92	11.19%
01	6680	33,726.05	3,773.95	11.19%
01	6685	33,726.05	3,773.95	11.19%
01	6690	169,629.46	18,981.54	11.19%
01	6762	18,883.45	2,113.06	11.19%
01	7366	138,441.02	15,491.55	11.19%

01	7399	146,592.32	16,403.68	11.19%
01	7810	1,503,505.06	162,434.40	10.80%
01	8150	551,544.25	61,648.21	11.18%
01	9010	15,463,814.73	1,470,259.18	9.51%
12	5025	802,818.18	80,281.82	10.00%
12	5035	75,894.50	8,492.60	11.19%
12	5055	109,599.09	10,959.91	10.00%
12	5059	308.44	30.84	10.00%
12	5066	546,520.00	54,652.00	10.00%
12	5320	24,741.48	610.29	2.47%
12	6045	7,793.64	779.36	10.00%
12	6052	6,818.18	681.82	10.00%
12	6054	241,168.13	26,986.71	11.19%
12	6057	66,749.70	7,469.29	11.19%
12	6102	349,644.37	34,964.43	10.00%
12	6105	4,270,229.09	427,022.91	10.00%
12	6123	4,598.35	514.55	11.19%
12	6127	163,599.24	18,306.76	11.19%
12	7810	1,827,549.08	182,754.92	10.00%
12	9010	1,595,529.15	161,417.98	10.12%
13	5310	8,282.92	88.27	1.07%
13	5320	655,111.33	30,960.77	4.73%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(170,594.95)	0.00	(1,046,975.23)				
Other Sources/Uses Detail					8,255.00	107,492.50		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	33,775.47	0.00	1,015,926.19	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	136,819.48	0.00	31,049.04	0.00				
Other Sources/Uses Detail					9,237.50	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					90,000.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	170,594.95	(170,594.95)	1,046,975.23	(1,046,975.23)	107,492.50	107,492.50		

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 County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2024-25)	69.34	76.81	10.8%	Not Met
1st Subsequent Year (2025-26)	69.34	76.81	10.8%	Not Met
2nd Subsequent Year (2026-27)	69.34	76.81	10.8%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2024-25)	17,033.14	17,291.38	1.5%	Met
1st Subsequent Year (2025-26)	16,692.48	16,945.55	1.5%	Met
2nd Subsequent Year (2026-27)	16,358.63	16,606.64	1.5%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

P-1 attendance reporting for the Juvenile Hall was higher than originally projected.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the 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	First Interim		Second Interim	
	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	29,181,320.99	29,177,391.50	0.0%	Met
1st Subsequent Year (2025-26)	29,678,945.99	29,404,876.50	-.9%	Met
2nd Subsequent Year (2026-27)	30,221,442.99	29,939,297.50	-.9%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2024-25)	38,302,576.36	38,275,897.70	-.1%	Met
1st Subsequent Year (2025-26)	38,896,430.43	38,871,380.47	-.1%	Met
2nd Subsequent Year (2026-27)	39,500,190.17	39,476,613.11	-.1%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:

(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)		Change Is Outside Explanation Range
Object Range / Fiscal Year				
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	16,827,256.12	17,041,915.74	1.3%	No
1st Subsequent Year (2025-26)	16,827,256.12	17,041,915.74	1.3%	No
2nd Subsequent Year (2026-27)	16,827,256.12	17,041,915.74	1.3%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	16,709,379.64	18,266,050.29	9.3%	Yes
1st Subsequent Year (2025-26)	16,709,379.64	18,266,050.29	9.3%	Yes
2nd Subsequent Year (2026-27)	16,709,379.64	18,266,050.29	9.3%	Yes
Explanation: (required if Yes)	Awarded \$1,450,000 in new Strong Workforce CTE grants.			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	20,133,715.55	20,734,713.53	3.0%	No
1st Subsequent Year (2025-26)	20,133,715.55	20,734,713.53	3.0%	No
2nd Subsequent Year (2026-27)	20,133,715.55	20,734,713.53	3.0%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	4,150,951.93	4,646,509.47	11.9%	Yes
1st Subsequent Year (2025-26)	4,150,951.93	4,646,509.47	11.9%	Yes
2nd Subsequent Year (2026-27)	4,150,951.93	4,646,509.47	11.9%	Yes
Explanation: (required if Yes)	Newly awarded grants have been budgeted in supplies and services.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	24,081,236.93	25,735,898.96	6.9%	Yes
1st Subsequent Year (2025-26)	20,212,630.91	21,782,542.43	7.8%	Yes
2nd Subsequent Year (2026-27)	19,788,250.03	21,356,066.94	7.9%	Yes
Explanation: (required if Yes)	Newly awarded grants have been budgeted in supplies and services.			

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	53,670,351.31	56,042,679.56	4.4%	Met
1st Subsequent Year (2025-26)	53,670,351.31	56,042,679.56	4.4%	Met
2nd Subsequent Year (2026-27)	53,670,351.31	56,042,679.56	4.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	28,232,188.86	30,382,408.43	7.6%	Not Met
1st Subsequent Year (2025-26)	24,363,582.84	26,429,051.90	8.5%	Not Met
2nd Subsequent Year (2026-27)	23,939,201.96	26,002,576.41	8.6%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

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

Explanation: Federal Revenue (linked from 4A if NOT met)	
Explanation: Other State Revenue (linked from 4A if NOT met)	
Explanation: Other Local Revenue (linked from 4A if NOT met)	

1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 4A if NOT met)	Newly awarded grants have been budgeted in supplies and services.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Newly awarded grants have been budgeted in supplies and services.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	352,864.53	613,192.46 Met
2.	First Interim Contribution (information only)		612,570.58
		(Form 01CSI, First Interim, Criterion 5, Line 1)	

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

☐

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

☐

Other (explanation must be provided)

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

6. 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 county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office'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)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.6%	4.9%	6.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.2%	1.6%	2.0%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

1.

Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

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): Napa County SELPA

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,702,113.00	5,702,113.00	5,702,113.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2024-25)	352,962.83	12,381,854.21	N/A	Met
1st Subsequent Year (2025-26)	818,857.33	12,117,865.41	N/A	Met
2nd Subsequent Year (2026-27)	822,863.18	12,326,622.56	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service 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	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)(Form MYPI, Line D2)	
Status		
Current Year (2024-25)	12,101,558.79	Met
1st Subsequent Year (2025-26)	12,920,416.12	Met
2nd Subsequent Year (2026-27)	13,743,279.30	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2024-25)	18,316,070.46	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$87,000 (greater of)	0 to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000 to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000 to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	72,999,489.58	69,202,307.07	69,411,064.22
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	72,999,489.58	69,202,307.07	69,411,064.22
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	72,999,489.58	69,202,307.07	69,411,064.22
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,189,984.69	2,076,069.21	2,082,331.93
6.	Reserve Standard - by Amount (From percentage level chart above)	766,000.00	766,000.00	766,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,189,984.69	2,076,069.21	2,082,331.93

8B. Calculating the County Office's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,594,812.00	3,413,669.33	4,236,532.51
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service 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
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.	County Office's Available Reserve Amount (Lines B1 thru B7)	2,594,812.00	3,413,669.33	4,236,532.51
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.55%	4.93%	6.10%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,189,984.69	2,076,069.21	2,082,331.93
Status:		Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Litigation costs for Napa Valley Unified School District vs Napa County Office of Education will continue in 2024-25. Funds to cover attorney fees and other associated expenses have been budgeted in the unrestricted budget.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

1a. Does your county office 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 county office 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 county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

County Office's Contributions and Transfers Standard:

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(1,349,237.58)	(1,354,203.62)	.4%	4,966.04	Met
1st Subsequent Year (2025-26)	(1,349,237.58)	(1,354,203.62)	.4%	4,966.04	Met
2nd Subsequent Year (2026-27)	(1,349,237.58)	(1,354,203.62)	.4%	4,966.04	Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	5,000.00	8,255.00	65.1%	3,255.00	Met
1st Subsequent Year (2025-26)	5,000.00	8,255.00	65.1%	3,255.00	Met
2nd Subsequent Year (2026-27)	5,000.00	8,255.00	65.1%	3,255.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	14,237.50	107,492.50	655.0%	93,255.00	Not Met
1st Subsequent Year (2025-26)	14,237.50	10,000.00	-29.8%	(4,237.50)	Met
2nd Subsequent Year (2026-27)	14,237.50	10,000.00	-29.8%	(4,237.50)	Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?				
	No				

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

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

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

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

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections 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 county school service fund have changed since first interim projections 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 county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2024-25 the NCOE General Fund is contributing \$90,000 to Fund 35 to cover the cost of an architectural study of necessary upgrades for a CTE classroom. This is a one-time contribution and is not budgeted in future years.

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

Project Information:
(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

Yes
No
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)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
5,094,965.00	5,094,965.00
5,531,598.31	5,531,598.31
(436,633.31)	(436,633.31)
Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

- 3 OPEB Contributions
- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
- Current Year (2024-25)
- 1st Subsequent Year (2025-26)
- 2nd Subsequent Year (2026-27)

First Interim (Form 01CSI, Item S7A)	Second Interim
232,821.00	232,821.00
232,821.00	232,821.00
232,821.00	232,821.00

- 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)

608,925.69	613,147.29
608,925.69	613,147.29
608,925.69	613,147.29

- 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)

219,000.00	219,000.00
219,000.00	219,000.00
219,000.00	219,000.00

- d. Number of retirees receiving OPEB benefits
- Current Year (2024-25)
- 1st Subsequent Year (2025-26)
- 2nd Subsequent Year (2026-27)

79.00	79.00
79.00	79.00
79.00	79.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

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

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

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.8	52.7	52.7	52.7

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- 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)

Certificated (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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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	87.0	80.2	80.2	80.2

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

n/a

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

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

6. Amount included for any tentative salary schedule increases

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

n/a

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	124.1	139.3	139.3	139.3

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	
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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	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)

Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent

Item 5.B.
March 4, 2025
Board Meeting

TITLE:

Recommendations from the Personnel Standing Committee on Board Policy 2121: The Board will be asked to review and approve the recommendations from the Personnel Standing Committee on Board Policy 2121 - Salary of the Napa County Superintendent of Schools.

HISTORY:

Board policy calls for the Board to annually approve the salary of the County Superintendent of Schools. The criteria for the Board's decision is set forth in Board Policy 2121.

The Personnel Standing Committee has reviewed comparable compensation data and will bring forward a recommendation for an adjustment to the compensation of the Napa County Superintendent of Schools for consideration by the Board. Any change in compensation will be applied retroactively to January 1, 2025 to align with the term of office as called for in BP 2121. The Board last adjusted the salary of the County Superintendent in 2023, effective January 1, 2023.

CURRENT PROPOSAL:

Consider the recommendation of the Personnel Standing Committee and determine the compensation of the County Superintendent of Schools.

FUNDING SOURCE: General Fund

PREPARED BY: Josh Schultz, Deputy Superintendent

JS
2/18/25

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 5.C.

March 4, 2025

TITLE: Approval of Nomination for CSBA's 2025 Regional County Delegate Assembly Candidate

HISTORY: The Board may vote for one candidate to fill the Delegate position representing the county boards within their region. There are no current nominees for the Region 3 positions.

CURRENT PROPOSAL: The Board will be asked to determine a write-in candidate for CSBA's 2025 Regional County Delegate Assembly or take no action.

FUNDING SOURCE: N/A

SPECIFIC RECOMMENDATION: The Board should determine and select a write in candidate for CSBA's 2025 Regional County Delegate Assembly Candidate. If no candidate is determined, the Board should take no action.

Prepared by: Julie McClure

2/6/2025

5. C.



RECEIVED

FEB - 3 2025

Office of the Superintendent
Napa County Schools

REQUIRES BOARD ACTION

January 31, 2025

MEMORANDUM

To: CSBA Member Boards and Odd-numbered County Board Presidents and Superintendents
From: Dr. Bettye Lusk, CSBA President
Re: 2025 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 17**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2025.

For County Boards of Education Only:

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board

agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by April 30. The results for the county board seat in each region will also be published by May 11, 2025.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2025 – March 31, 2027. The next meeting of the Delegate Assembly takes place on Saturday, May 17 and Sunday, May 18, 2025. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
 Ballot on green paper and watermarked "copy" of ballot on white paper
 List of all current Delegates on reverse side of ballot
 Candidate(s)' required Biographical Sketch Forms and optional resumes
 CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **MONDAY, MARCH 17, 2025**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2025 DELEGATE ASSEMBLY BALLOT
COUNTY DELEGATE REGION 3
(Sonoma, Napa, Solano, and Marin Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2025 - March 31, 2027

**denotes incumbent*

☐

No nominations were received; however, your board may write in the name of a board member to fill this seat.

Provision for Write-in Candidate Name

COE

Signature of Superintendent or Board Clerk

Title

COE Name

Date of Board Action

See reverse side for list of all current Delegates in your region.

REGION 3 – 8 Delegates (8 elected)

Director: VACANT

Below is a list of all elected or appointed Delegates from this Region.

Subregion 3-A (Sonoma)

Jeremy Brott (Bennett Valley Union SD), term expires 2026

Shelby Moeller (Rincon Valley Union ESD), term expires 2025

Subregion 3-B (Napa)

Robin Jankiewicz (Napa Valley USD), term expires 2025

Subregion 3-C (Solano)

Amy Sharp (Solano COE), term expires 2026

Craig Wilson (Fairfield-Suisun USD), term expires 2025

Vacant, term expires 2025

Subregion 3-D (Marin)

Maureen "Mo" de Nieva-Marsh (San Rafael City Schools), term expires 2026

County Delegate:

Peggy Cohen-Thompson (Solano COE), term expires 2025

Counties

Sonoma (Subregion A)

Napa (Subregion B)

Solano (Subregion C)

Marin (Subregion D)

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

TO: Napa County Board of Education

DATE: March 4, 2025

FROM: John Zikmund, Human Resources

RE: Personnel Activity

BOARD ITEM: 7A

NEW CERTIFICATED EMPLOYEE

Tammie Holloway – Asst. Director – College and Career Readiness

NEW CLASSIFIED EMPLOYEE

Ronisha Evans – Retirement and Payroll Specialist, Fiscal Services

Maria Roque – Early Childhood Education Assistant – Early Childhood Services

CHANGE IN ASSIGNMENT

Vanessa Ceballos – HR Assistant to HR Technician, Human Resources

Yolanda Fernandez – ECE Asst., Early Childhood Services to Instructional Lab Asst., College and Career Readiness

Vanessa Loyola – Food Service Asst, Early Childhood Services to Instructional Lab Asst., College and Career Readiness

RESIGNATION

None

RETIREMENT ANNOUNCEMENTS

None

TERMINATION

None

LAYOFF/NON-REELECTS/TEMPORARY RELEASE NOTICES

Emma Nyberg – HR Technician, Human Resources

POSITION VACANCIES

Human Resources Asst. – Human Resources

Human Resources Technician – Human Resources

Early Childhood Education Assistant – Early Childhood Services

Instructional Lab Assistant, College and Career Readiness

Assistant Director – RPDC

Early Childhood Instructional Coach, Early Childhood Services

Jr. Technology Infrastructure Analyst, Information Technology

Associate Child Development Teacher - Early Childhood Services

Child Development Teacher - Early Childhood Services

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 7.B.

March 4, 2025

TITLE: Review Napa County Board of Education Agenda Format

HISTORY: The Board has requested additional information to be included in the agenda header, including a list of the Trustees, a statement of purpose, and the NCOE logo.

CURRENT PROPOSAL: Board review and discussion of content for the agenda header.

FUNDING SOURCE: N/A

SPECIFIC RECOMMENDATION: Direct staff to incorporate desired content into the Napa County Board of Education agenda design and return with a template for Board approval at a future meeting.

Prepared by: Julie McClure

1/06/2025



Napa County Superintendent of Schools

Barbara Nemko, Ph.D.

The Napa County Board of Education trustees provide leadership and advocacy in cooperation with districts and the community to strengthen the local education system and champion policies that enhance student achievement.

Trustees

Don J. Huffman (Area 1)

Janna Waldinger, President (Area 2)

Sindy Biederman (Area 3)

Nadine Wade-Gravett (Area 4)

Gerald Parrott (Area 5)

Jean Donaldson, Vice President (Area 6)

Jennifer Kresge (Area 7)

Ernesto Villalvazo (Student)

Napa County School Districts

(California Department of Education 2023-24 and NCOE internal enrollment information)

Calistoga Joint Unified School District

3 Schools 790 students

Howell Mountain Elementary School District

1 School 93 students

Napa County Office of Education

2 Court and Community School programs 74 students

7 Infant and Preschool Sites 300 infants, toddlers and preschoolers

Career and Vocation Services 2,461 students

Before/After School and Expanded Learning Programs 4,887 students in various schools countywide

Health & Wellness Programs 9,054 students in middle and high schools countywide

Napa Valley Unified School District

27 Schools 16,393 students

Pope Valley Union Elementary School District

1 School 48 students

St. Helena Unified School District

4 Schools 1,103 students

Student Diversity

(California Department of Education K-12 enrollment 2023-24)

	Napa County	CA
American Indian	0.2%	0.4%
Asian	2.5%	9.9%
Pacific Islander	0.2%	0.4%
Filipino	5.7%	2.2%
Hispanic/Latino	59.2%	56.1%
African American	2.1%	4.9%
White	25.0%	20.3%
Two or more races	4.5%	4.6%
Not reported	0.7%	1.1%

Napa County School Districts

Napa County Office of Education

Barbara Nemko, Ph.D.

Napa County Superintendent of Schools
napacoe.org • 707-253-6810

Calistoga Joint Unified School District

Audra Pittman, Ph.D., Superintendent
calistogaschools.org • 707-942-4703

Howell Mountain Elementary School District

Joshua Munoz, Superintendent
hmesd.org • 707-965-2423

Napa Valley Unified School District

Rosanna Mucetti, Ed.D., Superintendent
nvusd.org • 707-253-3511

Pope Valley Union Elementary School District

Kim Kern, Superintendent
pvk8.org • 707-965-2402

St. Helena Unified School District

Jodi McClay, Ed.D., Superintendent
sthelenaunified.org • 707-967-2708



Napa County Office of Education

2025

Legislative Agenda



Barbara Nemko, Ph.D.

Napa County Superintendent of Schools
2121 Imola Avenue • Napa, CA 94559
www.napacoe.org • 707-253-6810

Napa County Office of Education

2025 Legislative Agenda

Student Achievement and Accountability

Continue to promote parental choice in UPK or TK enrollment. Continue to promote fully inclusive options for preschool students.

Provide preschool programs access to Digital Early Literacy curriculum and supported coaching.

Establish a database to connect preschool to K12 to college.

Develop a method of incorporating assessment into PreK-12 digital curriculum so teachers know every student's level every day and we can eliminate standardized testing.

Professional Development

Provide an articulated course of study to address the shortage in educators, work with colleges and universities to provide expedited teaching and administrative credential programs.

Support AB 1121 to require courses in structured literacy and funded professional development in reading for all preservice teachers and all elementary educators.

Provide additional support for the alignment of preschool and TK through Kindergarten Common Core Standards and related staff development.

Support AB 1468 Ethnic Studies to focus on domestic experiences and stories of historically marginalized people in American history.



Thank you for your support of education in California!

Contact us today about our 2025 Legislative Agenda.

Barbara Nemko, Ph.D., Napa County Superintendent of Schools, 2121 Imola Avenue, Napa, CA 94559 • 707-253-6810 • bnemko@napacoe.org



School Finance and Budget

Fully fund preschool special education services on an ongoing basis.

Increase funding for preschool teacher salaries and benefits.

Increase the adjustment factors for pre-school students with disabilities.

Allow for ongoing regional adjustments to the income eligibility guidelines for state preschool and Head Start programs to account for variations in the cost of living.

Provide funding for preschool facilities.

Support AB 401 to provide a COLA for CTEIG and make grants for four years instead of one year.

Seek sustainable funding for County Office-Operated Juvenile Court & Community Schools.



Napa County Board of Education

Don J. Huffman, Trustee, Area 1
Janna Waldinger, President, Area 2
Sindy Biederman, Trustee, Area 3
Nadine Wade-Gravett, Trustee, Area 4
Gerald Parrott, Trustee, Area 5
Jean Donaldson, Vice President, Area 6
Jennifer Kresge, Trustee, Area 7

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph. D., Superintendent

Item: 7.F.

Date: March 4, 2025

Title: Public Disclosure of Collective Bargaining

History: Government Code section 3547 requires public school employers, and collective bargaining representatives, to sunshine their initial proposals at a public meeting of the public school employer. The Napa County Superintendent of Schools is the public school employer of all NCOE employees. Represented NCOE employees are represented by two collective bargaining units, NCFT and SEIU 1021.

Both the NCFT and SEIU contracts expire at the end of the current fiscal year. NCOE intends to enter into collective bargaining for successor contracts separately with both bargaining units. Because the contracts are expiring, all contract articles are potentially subject to bargaining. Attached is a letter from SEIU to that effect.

Current Proposal: Review the initial proposals and allow for public comment.

Funding Source: All NCOE operating funds.

Specific Recommendation: Call for public comment.

Recommended By: Joshua Schultz, Deputy Superintendent

Prepared By: Joshua Schultz, Deputy Superintendent



Theresa Rutherford
President

Mary Duncan
Secretary

Amos Eaton
Treasurer

Brandon Dawkins
VP of Organizing

Ramses Teon-Nichols
VP of Politics

Sandra Lewis
VP of Representation

Akbar Bibb
VP Region A (North Central)

Mary Sandberg
VP Region B (North Coast)

Yeon Park
VP Region C (East Bay)

Kristin Hardy
VP Region D (San Francisco)

Taffie Walter
VP Region E
(Amador/Calaveras/San Joaquin)

Executive Board
John Arantes
Julie Beardsley
Derrick Boutte
Lorraine Bowser
Charito Casanas
Nicole Christian
Kasha Clarke
Desiree Collins
Norlissa Cooper
Felipe Cuevas
Evelyn Curiel
Tina Diep
Debbie Dobson
Geneva Haines
Elizabeth Harrison
Greg Marro
Todd Nosanow
Patricia Orey
Veronica Palacios
Alicia Ramirez
Maria Salazar-Colon
Sandy Sigala
Tina Tapia
Richard Thoele
Angel Valdez
Sandra Wall

Executive Board & Budget & Finance Committee
Trevor Adams
Tazamisha Alexander
Monique Baca
Travis Balzarini
Rhea Davis
Karla Faucett
Cynthia Landry
James Maher

February 4, 2025

SENT BY EMAIL

John Zikmund
Napa County of Education
Director,
Human Resources
jzikmund@napacoe.org

RE: Sunshine Letter re: SEIU-NCOE Successor Contract Negotiations

Hello Mr. Zikmund,

In accordance with the Collective Bargaining Agreement (CBA) between the Service Employees International Union (SEIU) Local 1021 and the Napa County Office of Education (NCOE) for the period of July 1, 2022-June 30, 2025, SEIU Local 1021 makes official notice to begin full contract negotiations on a successor agreement.

SEIU Local 1021 is willing to meet and confer and bargain in good faith wages, benefits and terms and conditions of employment for bargaining unit members of the Napa County Office of Education.

SEIU Local 1021 proposes to open and negotiate all items in the Collective Bargaining Agreement including all Articles, Appendices, and Table of Contents. SEIU will submit additional proposals at a later date, and will reserve the right to amend, modify, or change its proposals.

Please sunshine this letter as per our request for full contact negotiations as soon as possible, but no later than March 4, 2025.

Please contact me at your earliest convenience to arrange mutually suitable negotiating date(s), time(s), and place(s). I can be reached at 559-260-8988 or at mo.kashmiri@seiu1021.org.

Sincerely,
Mo Kashmiri
Mo Kashmiri
SEIU 1021 Field Representative

Kaden Kratzer, SEIU Local 1021 Education Team Field Director
SEIU Local 1021 NCOE Chapter Leadership
File

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

To: Napa County Board of Education

Date: March 4, 2025

From: Joshua Schultz, Deputy Superintendent

RE: District First Interim Review

Item 7.G.

Review of the 2024-25 first interim financial reports for Napa County School Districts

HISTORY:

The Napa county superintendent is charged with fiscal oversight for all Napa County school districts. The fiscal oversight role includes approval/disapproval of district budgets, analysis of interim reports and feedback, review and analysis of collective bargaining agreement disclosures, review and analysis of non-voter-approved debt, and approval of Local Control and Accountability Plans (LCAPs).

The first interim financial report was due to the Napa County Office of Education (NCOE) on or before December 17, 2024 reflecting changes to the adopted budget through October 31, 2024 and including the District's certification of its financial status. No later than 75 days after October 31, 2024 (January 14, 2025), the county superintendent must report to the State Controller's Office (SCO) and Superintendent of Public Instruction (SPI) whether each district provided the required certification, the type of certification for each district, and whether NCOE has changed the district's certification.

Attached are the notification to SCO and SPI as well as letters to the school district boards reflecting feedback from NCOE regarding the first interim financial reports.

SCHOOL DISTRICT CERTIFICATION:

Calistoga Joint Unified:	POSITIVE
Howell Mountain Elementary:	POSITIVE
Napa Valley Unified:	POSITIVE
Pope Valley Union Elementary:	POSITIVE
St. Helena Unified:	POSITIVE

NCOE CHANGE IN CERTIFICATION:

None



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

NOTICE OF INTERIM CERTIFICATIONS

County Office of Education	Fiscal Year
Napa	2024-25

Check one:

- ☒ First Interim Report (October 31 closing period)
Please submit this notice to the CDE by January 14th.¹ See below for addresses.
- ☐ Second Interim Report (January 31 closing period)
Please submit this notice to the CDE by April 16th.¹ See below for addresses.

All of our school districts filed positive interim reports which were confirmed by the county superintendent. Exceptions to the above are as follows (add rows as necessary)².

District Name	District Certification	County Certification (if different)	Operating Budget (whole numbers) ³

	1/13/25
Signature of County Superintendent or Designee	Date
Josh Schultz	jschultz@napacoe.org
Contact Name	Email Address
	(707) 253-6832
	Telephone

California Department of Education⁴
School Fiscal Services Division
Fiscal Oversight and Support Office
1430 N Street, Suite 3800
Sacramento, California 95814
Telephone Number 916-322-1770
Email: ab1200@cde.ca.gov

State Controller's Office (SCO)⁵
Division of Audits
Financial Audits Bureau
P.O. Box 942850
Sacramento, California 94250-5874
Telephone Number 916-324-6442
Email: leaaudits@sco.ca.gov

¹ If the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday.

² Pursuant to *Education Code* Section 42131(a)(2), for each district with a qualified or negative certification, the county superintendent of schools shall submit to the State Superintendent of Public Instruction and State Controller's Office a copy of the interim report including the signed district certification form, county superintendent's comments, and a report on any action proposed or taken by the county superintendent pursuant to Section 42127.6. See above for addresses.

³ Board Approved Projected Year Total General Fund Expenditures plus Transfers Out and Uses.

⁴ The CDE accepts notices by mail or email (pdf). Please note county name in email subject line. Interim report packages may be sent by mail or email.

⁵ The SCO accepts notices and reports by mail or email (pdf). Please note First or Second Interim Report in email subject line.

Revised March 04, 2024



707.253.6810
info@napacoe.org
www.napacoe.org
@NapaCOE

February 6, 2025

Board of Trustees
Calistoga Joint Unified School District
1520 Lake Street
Calistoga, CA 94515

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Calistoga Joint Unified School District's 2024-25 First Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the first interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

Multi-Year Projections

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's first interim MYP indicates that the Unrestricted General Fund is expected to experience deficit spending throughout the three-year period. As a result, the district's reserves are projected to decline from 26.06% in 2024-25 to 21.46% in 2026-27. We recommend that the district carefully evaluate its ongoing expenditures and explore strategies to address the imbalance, either through the identification of additional revenues or implementing expenditure reductions. We also encourage the district to closely monitor its financial position as factors impacting the MYP are updated and continue to take proactive measures to safeguard its fiscal health.

Cash Flow

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANS) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's first interim cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We commend the district for its prudent cash management and sufficient reserve levels, which mitigate potential cash flow risks. We recommend the district to continue regular monitoring of its cash position and maintain a sufficient reserve for economic uncertainties to ensure cash flow needs will continue to be met in the future.

Labor Negotiations

As of this first interim report, we acknowledge that the district has finalized labor negotiations with all bargaining units for the 2024-25 fiscal year, with the financial effects reflected in the report.

Innovation. Partnership. Leadership.

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

Barbara Nemko, Ph.D., Superintendent

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

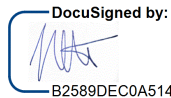
1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

We commend the district's continued dedication to providing a high-quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:
B2589DEC0A51432...

Joshua Schultz
Deputy Superintendent

cc: Dr. Audra Pittman
Maureen Hester
Napa County Board of Education Trustees



707.253.6810
info@napacoe.org
www.napacoe.org
@NapaCOE

February 6, 2025

Board of Trustees
Howell Mountain Elementary School District
525 White Cottage Road
Angwin, CA 94508

Dear Board of Trustees:

In accordance with Education Code (EC) 42131, we have examined Howell Mountain Elementary School District's 2024-25 First Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the first interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

Multi-Year Projections

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The first interim MYP shows that the district anticipates deficit spending across the three-year period. While the projected deficit for 2024-25 is relatively modest, we note a continued reliance on one-time funds to support ongoing expenditures, including salaries and benefits. This practice can obscure the structural nature of the district's financial challenges, as shown by the increasing deficits in the subsequent two years. As a result, total available reserves are expected to decrease from 34.15% in 2024-25 to 29.10% in 2026-27.

We recommend that the district carefully evaluate its ongoing expenditures and explore strategies to address the imbalance, either through the identification of additional revenues or implementing expenditure reductions. Maintaining a balanced budget is essential to safeguarding the district's long-term financial sustainability and ensuring its ability to meet future obligations while continuing to deliver educational programs.

Cash Flow

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANs) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

Innovation. Partnership. Leadership.

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

Barbara Nemko, Ph.D., Superintendent

Labor Negotiations

As of this First Interim Report, we note that the district has settled its labor negotiations with all bargaining units for the 2024-25 fiscal year, with the increases reflected in this report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

County Office's Fiscal Duties

A county office's primary fiscal responsibility pursuant to state regulations and relevant statutes is to provide oversight, support, and guidance to ensure that member school districts remain financially stable, accountable, and compliant with applicable state and federal requirements. Our office remains committed to supporting your district in achieving this goal, and we remain available to make budget recommendations and support the development of internal control procedures as needed. Currently, we also provide direct financial services to your district, including the preparation of state financial reports, verification of deposits, and payroll processing.

Beginning in August 2024, we temporarily increased the level of direct support we provide to include accounts payable processing. In addition, we have increased the level of technical assistance and training provided to administrative staff by conducting training sessions regarding various topics including accounts payable, purchasing, human resources, payroll, and budget management. These efforts are intended to strengthen the district's operational capacity and support its ongoing financial and administrative functions performed by the Superintendent and office support staff. We caution, however, that NCOE does not have the capacity to sustain this high level technical support indefinitely, and therefore we encourage the district to continue to work towards self-sufficiency.

We recognize that decisions regarding staffing, programs, and expenditures are made at the discretion of the District's Administration and Board.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



B2589DEC0A51432...

Joshua Schultz

Deputy Superintendent

cc: Joshua Munoz
Napa County Board of Education Trustees



707.253.6810
 info@napacoe.org
 www.napacoe.org
 @NapaCOE

February 6, 2025

Board of Trustees
 Napa Valley Unified School District
 2425 Jefferson Street
 Napa, CA 94558

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Napa Valley Unified School District's 2024-25 First Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the First Interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

Multi-Year Projections

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

In the district's first interim MYP we observe a \$365,110 surplus in the Unrestricted General Fund for the current year, followed by projected deficits of \$7.71 million and \$15.38 million in the subsequent two years. These projections reflect flat staffing despite continued declining enrollment; however, the district's assumptions also acknowledge the potential need for future layoffs and/or a hiring freeze to address this imbalance. As the district has noted previously, the expiration of significant one-time funds, combined with declining enrollment, will require a re-alignment of revenues and expenditures to balance the budget moving forward.

The district's current financial position provides meaningful flexibility in addressing this re-alignment. This includes a designation in the Committed Fund Balance, which is excluded from the calculation of available reserves. Currently, this balance includes approximately \$48 million for continued operations in a declining enrollment environment. The balance is projected to decrease to approximately \$27 million by 2026-27 due to the deficit spending. As a result of this prudent fiscal planning, the district's reserves are projected to be maintained at just under 10% (approximately \$30 million) over the same period.

We commend the district for its sound fiscal management and the maintenance of reserves above the minimum required level. This proactive approach strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

We also note significant deficit spending projected in the current fiscal year in the Restricted General Fund of more than \$40 million. This results in the depletion of much of the available \$43 million restricted fund balance, attributable to the spending down of one-time funds including the Learning Recovery Emergency Block Grant, Arts Music and Instructional Materials Discretionary Block Grant, Educator Effectiveness Grant, and Learning Communities for School

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Barbara Nemko, Ph.D., Superintendent

Success Program. We further commend the district for developing an exit strategy to manage the loss of these significant one-time federal and state investments.

Cash Flow

Cash flow in local control funding formula (LCFF) districts requires close monitoring due to differences in the timing of revenue receipts and operating expenditures. Districts that maintain only the state required minimum reserve must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANs) or inter-fund borrowing, to prevent cash flow shortfalls.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which effectively mitigate potential cash flow risks.

Labor Negotiations

As of this first interim report, we note that the district has settled its labor negotiations with all bargaining units for the 2024-25 fiscal year, with the increases reflected in this report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



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Joshua Schultz

Deputy Superintendent

cc: Dr. Rosanna Mucetti
Rob Mangewala
Jenna Burrows
Claudia Alcantar-Mendoza
Napa County Board of Education Trustees



707.253.6810
info@napacoe.org
www.napacoe.org
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February 6, 2025

Board of Trustees
Pope Valley Union Elementary School District
PO Box 167
Pope Valley, CA 94574

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Pope Valley Union Elementary School District's 2024-25 First Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the first interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

Multi-Year Projections

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's first interim MYP reflects the elimination of a projected Unrestricted General Fund deficit included in the adopted 2024-25 budget, driven by increased revenues and decreased expenditures. The district now projects a surplus in the current and both subsequent years. As a result, reserves are projected to increase from 38.34% in 2024-25 to 47.31% by 2025-26. We commend the district for its improved fiscal status and commitment to maintaining solvency. This strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

However, the district continues to anticipate deficit spending in the Restricted General Fund as it spends down available one-time funds. The Criteria and Standards highlights the district's use of these one-time funds for ongoing costs, which may pose challenges in the long term. We encourage the district to develop a thoughtful exit strategy to preserve its fiscal health when these one-time resources are depleted in the future.

Cash Flow

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANs) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

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Barbara Nemko, Ph.D., Superintendent

Labor Negotiations

As of this first interim financial report, we acknowledge that the district has settled negotiations with the classified bargaining unit for the 2024-25 fiscal year, with the increases included in the report. Labor negotiations for the certificated bargaining unit have not been settled and the effects are not included in the budget or MYP.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

County Office's Fiscal Duties

A county office's primary fiscal responsibility pursuant to state regulations and relevant statutes is to provide oversight, support, and guidance to ensure that member school districts remain financially stable, accountable, and compliant with applicable state and federal requirements. Our office remains committed to supporting your district in achieving these objectives, and we remain available to make budget recommendations and assist with the development of internal control procedures as needed. Currently, we also provide direct financial services to your district, including the preparation of State Financial Reports and payroll processing.

We recognize that decisions regarding staffing, programs and expenditures are up to the discretion of the district's Administration and Board.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



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Joshua Schultz

Deputy Superintendent

cc: Kim Kern
Napa County Board of Education Trustees



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info@napacoe.org
www.napacoe.org
@NapaCOE

February 6, 2025

Board of Trustees
St. Helena Unified School District
465 Main Street
St. Helena, CA 94574

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined St. Helena Unified School District's 2024-25 first interim financial report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the first interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

Multi-Year Projections

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's first interim MYP is roughly balanced in all years, demonstrating between a \$532,063 surplus and \$889,135 deficit in the Unrestricted General Fund across the three-year period. As a result, the total available reserves in the MYP are maintained at just above \$5 million (roughly 10%) in all years.

The district also designates balances in its Assigned Fund Balance, which are excluded from the calculation of available reserves. This currently includes approximately \$10 million as a "secondary reserve" and \$5 million for facilities projects. We commend the district for its prudent fiscal management and the maintenance of reserves above the minimum required level. This proactive policy strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

Cash Flow

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANs) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

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Barbara Nemko, Ph.D., Superintendent

Labor Negotiations

As of this First Interim Report, we acknowledge that the district has finalized labor negotiations with all bargaining units for the 2024-25 fiscal year, with the financial effects included in this interim report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:


B2589DEC0A51432...
Joshua Schultz
Deputy Superintendent

cc: Dr. Jodi McClay
Dr. Kay Vang
Napa County Board of Education Trustees