

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

Item: 5.B.
December 10, 2024
Board Meeting

TITLE: 2024-25 First 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 First 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
12/6/2024 kb

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: December 10, 2024

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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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

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for 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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
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 budget adoption 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 budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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 First Interim Assumptions

2024-25 Unrestricted Budget

Total Unrestricted Revenue

- General Fund: \$13,890,681.74

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%
- (\$3,432,540) 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-2	66.20	91.79
2024-25 Est.	66.20	76.82

Unrestricted Revenue Compared to 2024-25 Adopted Budget

- \$410,000 Property Tax Increase
- \$51,000 Geo Lead SCOE MOU
- \$33,000 Differentiated Assistance
- \$25,000 Business Support Contract to MHESD

Unrestricted Expenditure Compared to 2024-25 Adopted Budget

- \$600,000 Capital projects
- \$248,000 Salary and benefit increase from classification and salary schedule study
- \$217,000 SRAF Increase
- \$60,000 Increase in anticipated legal costs
- (\$455,000) 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	45.27

2024-25 Restricted Budget

Total Restricted Revenue

- General Fund: \$53,551,923
- Child Development: \$9,229,848
- Food Service: \$1,112,544

Restricted Revenue Compared to 2024-25 Adopted Budget

- \$1,700,000 Fiscal agent for Educating for Careers – CCR
- \$1,100,000 Golden State Pathways Grant – CCR
- \$993,000 Neighbor to Neighbor (N2N) Implementation Grant – Community Programs
- \$820,000 CA Literacy Initiative – CIAS
- \$800,000 After School Program Contractual MOUs
- \$550,000 CYBHI School-Linked Capacity Grant – Strategic Priorities
- \$468,000 Certified Wellness Coach – Strategic Priorities
- \$356,000 CCSPP Court School – Camille Creek
- \$325,000 After School Parent Fees
- \$300,000 IEEEP Inclusion Grant – Early Childhood Services

Restricted Expenditure Compared to 2024-25 Adopted Budget

- 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 \$4,699,902 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 \$1,130,199. 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	65.63	156.51

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 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)		17,033.14	(2.00%)	16,692.48	(2.00%)	16,358.63
(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	12,592,980.79	1.66%	12,802,125.79	1.67%	13,015,454.79
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,811.40	0.00%	46,811.40	0.00%	46,811.40
4. Other Local Revenues	8600-8799	1,250,889.55	0.00%	1,250,889.55	0.00%	1,250,889.55
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,249,237.58)	0.00%	(1,249,237.58)	0.00%	(1,249,237.58)
6. Total (Sum lines A1 thru A5c)		12,646,444.16	1.65%	12,855,589.16	1.66%	13,068,918.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,360,863.57		1,375,341.68
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	1,360,863.57	1.06%	1,375,341.68	1.08%	1,390,254.13
2. Classified Salaries						
a. Base Salaries				4,697,618.15		4,801,892.92
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	4,697,618.15	2.22%	4,801,892.92	2.24%	4,909,295.93
3. Employee Benefits	3000-3999	2,408,252.97	2.37%	2,465,316.37	2.31%	2,522,379.77
4. Books and Supplies	4000-4999	620,212.24	0.00%	620,212.24	0.00%	620,212.24
5. Services and Other Operating Expenditures	5000-5999	3,221,618.07	0.00%	3,221,618.07	0.00%	3,221,618.07
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	4,015,637.50	5.21%	4,224,782.50	5.05%	4,438,111.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,763,245.48)	0.00%	(4,763,245.48)	0.00%	(4,763,245.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,237.50	0.00%	14,237.50	0.00%	14,237.50
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,375,123.77	(1.74%)	12,160,155.80	3.23%	12,552,863.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		271,320.39		695,433.36		516,054.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,700,925.49		10,972,245.88		11,667,679.24
2. Ending Fund Balance (Sum lines C and D1)		10,972,245.88		11,667,679.24		12,183,733.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,821.98		28,821.98		28,821.98
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	8,432,135.54		9,127,568.90		9,643,623.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,972,245.88		11,667,679.24		12,183,733.74
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
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)		2,511,288.36		2,511,288.36		2,511,288.36
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	1,179,272.84	0.00%	1,179,272.84	0.00%	1,179,272.84
2. Federal Revenues	8100-8299	16,827,256.12	0.00%	16,827,256.12	0.00%	16,827,256.12
3. Other State Revenues	8300-8599	16,662,568.24	0.00%	16,662,568.24	0.00%	16,662,568.24
4. Other Local Revenues	8600-8799	18,882,826.00	0.00%	18,882,826.00	0.00%	18,882,826.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,249,237.58	0.00%	1,249,237.58	0.00%	1,249,237.58
6. Total (Sum lines A1 thru A5c)		54,801,160.78	0.00%	54,801,160.78	0.00%	54,801,160.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,067,648.90		4,131,447.99
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	4,067,648.90	1.57%	4,131,447.99	1.59%	4,197,161.05
2. Classified Salaries						
a. Base Salaries				19,235,222.59		19,428,103.97
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	19,235,222.59	1.00%	19,428,103.97	1.02%	19,626,771.79
3. Employee Benefits	3000-3999	6,532,970.18	2.47%	6,694,327.50	2.39%	6,854,327.50
4. Books and Supplies	4000-4999	3,530,739.69	0.00%	3,530,739.69	0.00%	3,530,739.69
5. Services and Other Operating Expenditures	5000-5999	20,859,618.86	(18.55%)	16,991,012.84	(2.50%)	16,566,631.96
6. Capital Outlay	6000-6999	300,096.35	(.03%)	300,000.00	0.00%	300,000.00
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	3,725,528.79	0.00%	3,725,528.79	0.00%	3,725,528.79
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)		58,251,825.36	(5.92%)	54,801,160.78	0.00%	54,801,160.78
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,450,664.58)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,580,864.18		1,130,199.60		1,130,199.60
2. Ending Fund Balance (Sum lines C and D1)		1,130,199.60		1,130,199.60		1,130,199.60
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,130,199.60		1,130,199.60		1,130,199.60
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)		1,130,199.60		1,130,199.60		1,130,199.60
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)		17,033.14	(2.00%)	16,692.48	(2.00%)	16,358.63
(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	13,772,253.63	1.52%	13,981,398.63	1.53%	14,194,727.63
2. Federal Revenues	8100-8299	16,827,256.12	0.00%	16,827,256.12	0.00%	16,827,256.12
3. Other State Revenues	8300-8599	16,709,379.64	0.00%	16,709,379.64	0.00%	16,709,379.64
4. Other Local Revenues	8600-8799	20,133,715.55	0.00%	20,133,715.55	0.00%	20,133,715.55
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	0.00%	5,000.00	0.00%	5,000.00
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)		67,447,604.94	.31%	67,656,749.94	.32%	67,870,078.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,428,512.47		5,506,789.67
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	5,428,512.47	1.44%	5,506,789.67	1.46%	5,587,415.18
2. Classified Salaries						
a. Base Salaries				23,932,840.74		24,229,996.89
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	23,932,840.74	1.24%	24,229,996.89	1.26%	24,536,067.72
3. Employee Benefits	3000-3999	8,941,223.15	2.44%	9,159,643.87	2.37%	9,376,707.27
4. Books and Supplies	4000-4999	4,150,951.93	0.00%	4,150,951.93	0.00%	4,150,951.93
5. Services and Other Operating Expenditures	5000-5999	24,081,236.93	(16.06%)	20,212,630.91	(2.10%)	19,788,250.03
6. Capital Outlay	6000-6999	1,100,025.60	(54.55%)	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,015,637.50	5.21%	4,224,782.50	5.05%	4,438,111.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,037,716.69)	0.00%	(1,037,716.69)	0.00%	(1,037,716.69)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,237.50	0.00%	14,237.50	0.00%	14,237.50
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)		70,626,949.13	(5.19%)	66,961,316.58	.59%	67,354,024.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,179,344.19)		695,433.36		516,054.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,281,789.67		12,102,445.48		12,797,878.84
2. Ending Fund Balance (Sum lines C and D1)		12,102,445.48		12,797,878.84		13,313,933.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,821.98		28,821.98		28,821.98
b. Restricted	9740	1,130,199.60		1,130,199.60		1,130,199.60
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	8,432,135.54		9,127,568.90		9,643,623.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,102,445.48		12,797,878.84		13,313,933.34
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	2,511,288.36		2,511,288.36		2,511,288.36
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)		2,511,288.36		2,511,288.36		2,511,288.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.56%		3.75%		3.73%
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):						
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)		5,637,151.00		5,637,151.00		5,637,151.00
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)		70,626,949.13		66,961,316.58		67,354,024.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		70,626,949.13		66,961,316.58		67,354,024.44
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)		70,626,949.13		66,961,316.58		67,354,024.44
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)		2,118,808.47		2,008,839.50		2,020,620.73
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)		2,118,808.47		2,008,839.50		2,020,620.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

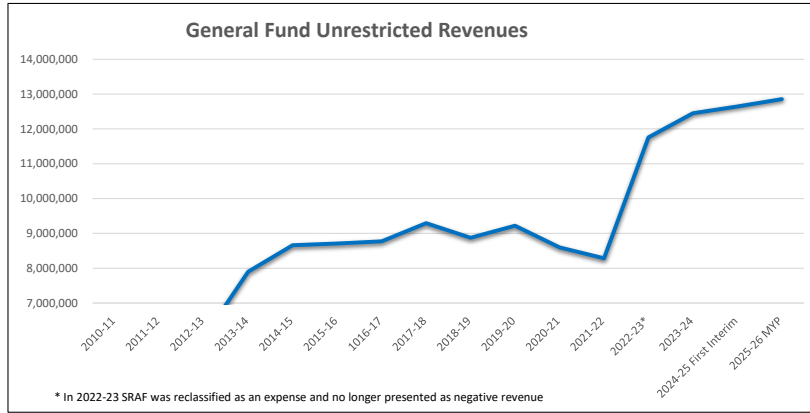
NAPA COUNTY OFFICE OF EDUCATION

2024-25

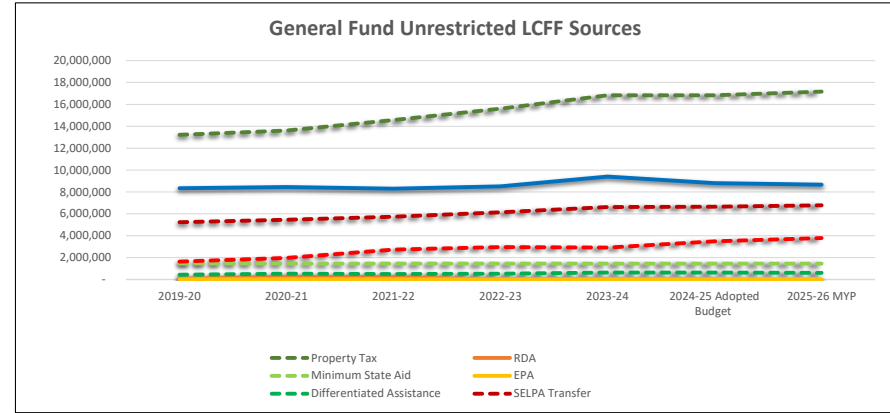
First Interim Budget, General Fund

	2024-25 Adopted Budget			2024-25 First Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	12,308,867	1,157,138	13,466,005	12,592,981	1,179,273	13,772,254
Federal Revenues	-	14,756,552	14,756,552	-	16,827,256	16,827,256
State Revenues	46,942	14,521,919	14,568,861	46,811	16,662,568	16,709,380
Local Revenues	1,117,565	14,938,227	16,055,793	1,250,890	18,882,826	20,133,716
TOTAL REVENUES	13,473,375	45,373,835	58,847,210	13,890,682	53,551,923	67,442,605
EXPENSES						
Certificated Salaries	1,390,079	3,270,048	4,660,127	1,360,864	4,067,649	5,428,512
Classified Salaries	4,606,597	15,936,178	20,542,775	4,697,618	19,235,223	23,932,841
Employee Benefits	2,221,786	6,174,263	8,396,049	2,408,253	6,532,970	8,941,223
Books & Supplies	515,108	4,078,135	4,593,243	620,212	3,530,740	4,150,952
Services & Operating Exp	3,354,454	17,585,454	20,939,908	3,221,618	20,859,619	24,081,237
Capital Outlay	174,100	107,000	281,100	799,929	300,096	1,100,026
Other Outgo	3,798,307	-	3,798,307	4,015,638	-	4,015,638
Direct/Indirect Support Costs	(4,307,517)	3,324,032	(983,485)	(4,763,245)	3,725,529	(1,037,717)
TOTAL EXPENDITURES	11,752,914	50,475,111	62,228,024	12,360,886	58,251,825	70,612,712
Excess/Deficiency	1,720,461	(5,101,275)	(3,380,814)	1,529,795	(4,699,902)	(3,170,107)
OTHER FINANCING SOURCES/USES						
Transfers In	-	-	-	5,000	-	5,000
Transfers Out	(9,238)	-	(9,238)	(14,238)	-	(14,238)
Contributions	(1,178,691)	1,178,691	-	(1,249,238)	1,249,238	-
TOTAL OTHER FINANCING	(1,187,928)	1,178,691	(9,238)	(1,258,475)	1,249,238	(9,238)
NET INCREASE/DECREASE	532,533	(3,922,585)	(3,390,051)	271,320	(3,450,665)	(3,179,344)
FUND BALANCE						
Beginning Balance	10,700,925	4,580,864	15,300,652	10,700,925	4,580,864	15,281,790
Adjustments		-	-		-	-
ENDING BALANCE	11,233,459	54,068	11,910,601	10,972,246	1,130,200	12,102,445
Components of Fund Balance						
Nonspendable	28,143	-	28,143	28,822	-	28,822
Restricted	-	54,068	54,068	-	1,130,200	1,130,200
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	8,979,340	-	9,607,193	8,432,136	-	8,432,136
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,225,976	-	2,221,197	2,511,288	-	2,511,288
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

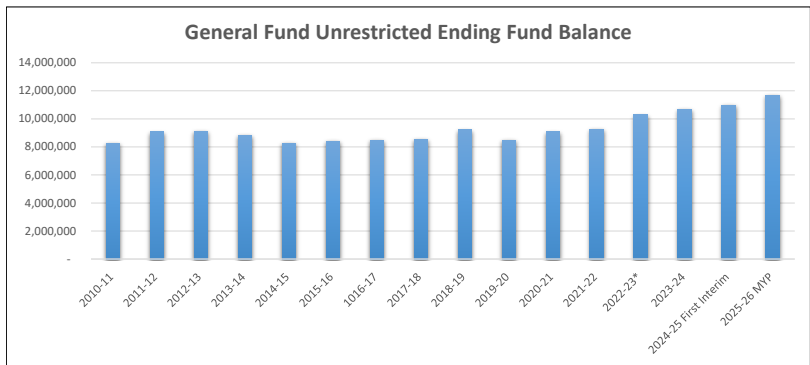
Napa COE Financial Trends - Presented with the 2024-25 First Interim



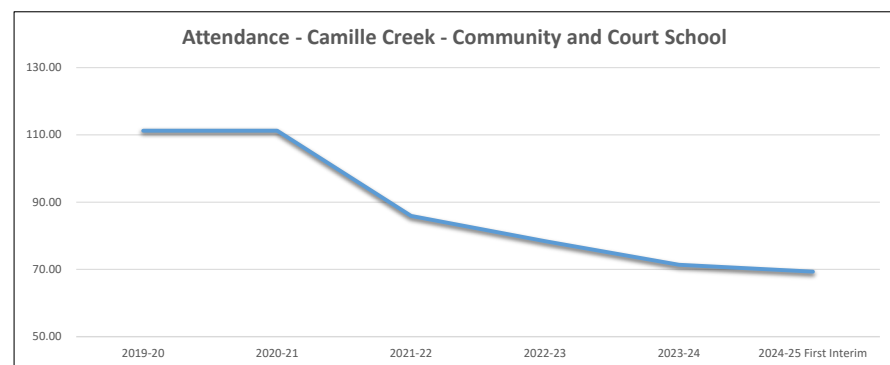
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim	2025-26 MYP
LCFF Sources	8,270,521	8,338,023	8,442,113	8,114,036	11,540,746	12,313,340	12,592,981	12,802,126
Federal Revenue	(10,899)	134,169	55,975	-	-	-	-	-
State Revenue	76,867	47,495	56,277	55,633	48,343	51,722	46,811	46,811
Local Revenue	1,303,877	1,574,127	976,723	1,157,707	1,360,411	1,325,502	1,250,890	1,250,890
Transfer In	-	11,048	101,572	10,000	11,200	3,000	5,000	5,000
Contribution	(764,884)	(886,220)	(1,035,357)	(1,054,041)	(1,203,879)	(1,241,038)	(1,249,238)	(1,249,238)
Total Revenues	8,875,482	9,218,642	8,597,303	8,283,336	11,756,822	12,452,525	12,646,444	12,855,589



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim	2025-26 MYP
Property Tax	12,335,732	13,215,465	13,605,955	14,574,712	15,609,380	16,832,080	16,828,456	17,165,025
RDA	70,466	84,073	247,469	223,057	-	-	-	-
Minimum State Aid	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300
EPA	21,854	20,136	24,302	17,220	15,674	19,150	16,440	14,680
Differentiated Assistance	400,000	433,333	533,333	500,000	533,333	633,333	633,333	600,000
SELPA Transfer	(4,880,164)	(5,231,573)	(5,449,452)	(5,733,182)	(6,140,184)	(6,621,151)	(6,644,745)	(6,777,640)
SRAF Transfer	(1,127,667)	(1,633,711)	(1,969,794)	(2,735,627)	(2,963,933)	(2,911,612)	(3,481,322)	(3,786,416)
Total LCFF Sources	8,270,521	8,338,023	8,442,113	8,296,480	8,504,570	9,402,100	8,802,462	8,665,949

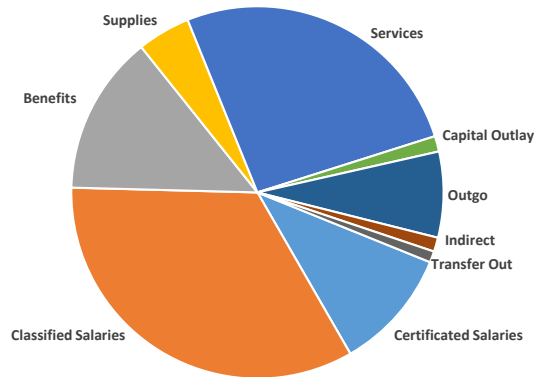


	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim	2025-26 MYP
Ending Balance	9,233,320	8,462,554	9,068,926	9,268,307	10,298,425	10,700,925	10,972,246	11,667,679

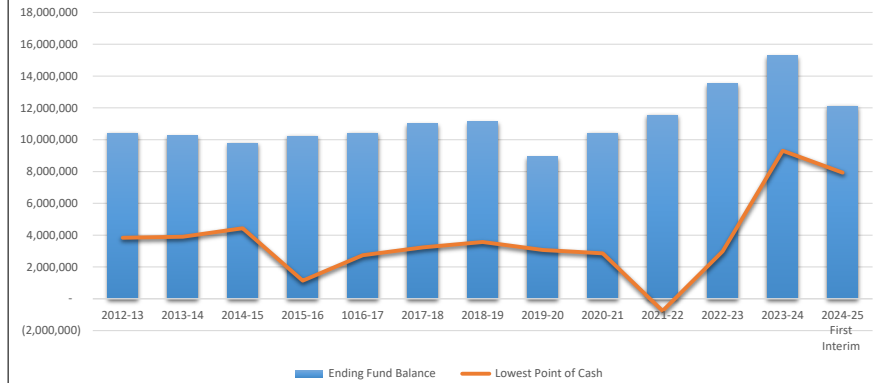


	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim
Attendance	120.61	106.93	111.25	111.25	85.89	78.37	71.40	69.34

Combined General Fund Expenditures



General Fund - Fund Balance and Lowest Point of Cash in Treasury



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim	2025-26 MYP
Certificated Salarie	5,394,879	5,404,925	5,928,361	6,294,554	5,610,837	4,960,118	5,428,512	5,506,790
Classified Salaries	12,172,730	12,078,992	13,397,259	13,903,702	14,800,690	15,828,631	23,932,841	24,229,997
Benefits	6,079,534	5,436,122	5,694,339	6,336,606	6,507,980	6,502,921	8,941,223	9,159,644
Supplies	1,119,880	862,610	1,347,688	2,006,415	1,578,887	2,164,464	4,150,952	4,150,952
Services	8,021,723	8,323,936	7,753,702	9,307,103	11,551,716	12,309,103	24,081,237	20,212,631
Capital Outlay	337,719	178,602	995,036	1,734,884	148,712	632,325	1,100,026	500,000
Outgo	904,641	2,458,266	-	526,036	3,555,666	3,497,114	4,015,638	4,224,783
Indirect	(309,320)	(441,096)	(403,354)	(473,311)	(518,256)	(576,421)	(1,037,717)	(1,037,717)
Transfer Out	1,690,625	1,880,703	1,848,713	625,268	58,965	454,051	#REF!	14,238
Total Expenditures	35,412,410	36,183,059	36,561,745	40,261,258	43,295,198	45,772,305	#REF!	66,961,317

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 First Interim
Ending Fund Balance	11,016,401	11,115,401	8,934,893	10,412,581	11,534,197	13,506,912	15,281,789	12,102,445
Lowest Point of Cash	3,232,803	3,570,406	3,065,254	2,859,665	(759,680)	2,980,770	9,308,150	7,931,412
Lowest Month of Cash	September	September	February	October	November	November	July	July

FUND SUMMARY BALANCE
2024-25 First 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	\$67,442,605	\$9,229,848	\$1,112,544	\$105,000	\$15,000	\$16,000
Transfer In	\$5,000	\$0	\$9,238	\$0	\$0	\$0
Transfer Out	\$14,238	\$0	\$0	\$0	\$0	\$0
Expenses	\$70,612,712	\$11,983,107	\$1,186,255	\$0	\$0	\$1,132,479
Surplus / Deficit	-\$3,179,344	-\$2,753,259	-\$64,474	\$105,000	\$15,000	-\$1,116,479
Beginning Balance	\$15,281,790	\$3,653,338	\$291,382	\$4,423,025	\$656,203	\$1,116,479
Legally Restricted Balances	\$1,130,200	\$793,996	\$26,908	\$0	\$0	\$0
Nonspendable	\$28,822	\$0	\$0	\$0	\$0	\$0
Other Assigned:						
<i>Counterparty Risk</i>	\$8,432,136					
<i>Reserve for Capital Projects</i>		\$100,000	\$200,000	\$4,528,025		
<i>Reserve for Cashflow</i>					\$671,203	
<i>Reserve for OPEB</i>						
<i>Reserve for Child Development</i>		\$6,083				
Reserve for Economic Uncertainty	\$2,511,288					
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	12,308,867.41	608,171.85	12,592,980.79	284,113.38	2.3%
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	46,942.40	0.00	46,811.40	(131.00)	-0.3%
4) Other Local Revenue		8600-8799	1,117,565.25	1,117,565.25	524,746.01	1,250,889.55	133,324.30	11.9%
5) TOTAL, REVENUES			13,473,375.06	13,473,375.06	1,132,917.86	13,890,681.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,390,079.27	1,390,079.27	407,912.47	1,360,863.57	29,215.70	2.1%
2) Classified Salaries		2000-2999	4,606,596.97	4,606,596.97	1,503,362.01	4,697,618.15	(91,021.18)	-2.0%
3) Employee Benefits		3000-3999	2,221,786.38	2,221,786.38	731,900.77	2,408,252.97	(186,466.59)	-8.4%
4) Books and Supplies		4000-4999	515,107.65	515,107.65	128,762.69	620,212.24	(105,104.59)	-20.4%
5) Services and Other Operating Expenditures		5000-5999	3,354,453.75	3,354,453.75	1,451,348.90	3,221,618.07	132,835.68	4.0%
6) Capital Outlay		6000-6999	174,100.19	174,100.19	99,606.11	799,929.25	(625,829.06)	-359.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,798,306.50	3,798,306.50	160,814.12	4,015,637.50	(217,331.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,307,517.13)	(4,307,517.13)	(795,056.42)	(4,763,245.48)	455,728.35	-10.6%
9) TOTAL, EXPENDITURES			11,752,913.58	11,752,913.58	3,688,650.65	12,360,886.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,720,461.48	1,720,461.48	(2,555,732.79)	1,529,795.47		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	5,000.00	5,000.00	5,000.00	New
b) Transfers Out		7600-7629	9,237.50	9,237.50	5,000.00	14,237.50	(5,000.00)	-54.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,178,690.77)	(1,178,690.77)	0.00	(1,249,237.58)	(70,546.81)	6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,187,928.27)	(1,187,928.27)	0.00	(1,258,475.08)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			532,533.21	532,533.21	(2,555,732.79)	271,320.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,700,925.49	11,335,918.09		10,700,925.49	(634,992.60)	-5.6%
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	11,335,918.09		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	11,335,918.09		10,700,925.49		
2) Ending Balance, June 30 (E + F1e)			11,233,458.70	11,868,451.30		10,972,245.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,142.70	28,142.70		28,821.98		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	9,619,111.60		8,432,135.54		
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		9,619,111.60				
Reserve for Counterparty Risk	0000	9780				8,432,135.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,225,976.18	2,221,197.00		2,511,288.36		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,083,633.00	2,083,633.00	583,414.00	2,116,967.00	33,334.00	1.6%
Education Protection Account State Aid - Current Year		8012	16,504.00	16,504.00	4,686.00	18,742.00	2,238.00	13.6%
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	45,253.00	270.95	44,823.00	(430.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,811,560.00	15,811,560.00	18,849.93	16,434,246.00	622,686.00	3.9%
Unsecured Roll Taxes		8042	528,056.00	528,056.00	(28.25)	550,692.00	22,636.00	4.3%
Prior Years' Taxes		8043	7,650.00	7,650.00	979.22	0.00	(7,650.00)	-100.0%
Supplemental Taxes		8044	435,937.00	435,937.00	0.00	208,399.99	(227,537.01)	-52.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	9,807,451.00	0.00	9,807,451.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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	28,736,044.00	608,171.85	29,181,320.99	445,276.99	1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(16,427,176.59)	(16,427,176.59)	0.00	(16,588,340.20)	(161,163.61)	1.0%

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			12,308,867.41	12,308,867.41	608,171.85	12,592,980.79	284,113.38	2.3%
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Every Student Succeeds Act								
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	26,991.00	0.00	26,860.00	(131.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	11,717.40	11,717.40	0.00	11,717.40	0.00	0.0%
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	0.00	8,234.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,942.40	46,942.40	0.00	46,811.40	(131.00)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	131,712.18	300,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	457,847.44	315,829.46	540,064.42	82,216.98	18.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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	358,817.81	77,204.37	409,925.13	51,107.32	14.2%
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						
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	1,117,565.25	524,746.01	1,250,889.55	133,324.30	11.9%
TOTAL, REVENUES			13,473,375.06	13,473,375.06	1,132,917.86	13,890,681.74	417,306.68	3.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	668,024.54	668,024.54	182,337.48	668,209.57	(185.03)	0.0%
Certificated Pupil Support Salaries		1200	2,500.00	2,500.00	0.00	3,750.00	(1,250.00)	-50.0%
Certificated Supervisors' and Administrators' Salaries		1300	719,554.73	719,554.73	225,574.99	688,904.00	30,650.73	4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,390,079.27	1,390,079.27	407,912.47	1,360,863.57	29,215.70	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	164,212.84	164,212.84	38,895.42	171,053.93	(6,841.09)	-4.2%
Classified Support Salaries		2200	115,914.59	115,914.59	34,330.77	115,555.88	358.71	0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,333,727.00	3,333,727.00	1,133,237.21	3,474,154.97	(140,427.97)	-4.2%
Clerical, Technical and Office Salaries		2400	992,742.54	992,742.54	296,898.61	936,853.37	55,889.17	5.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,606,596.97	4,606,596.97	1,503,362.01	4,697,618.15	(91,021.18)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	239,287.17	239,287.17	62,669.41	238,514.25	772.92	0.3%
PERS		3201-3202	1,275,687.34	1,275,687.34	409,822.88	1,300,703.56	(25,016.22)	-2.0%
OASDI/Medicare/Alternative		3301-3302	86,813.22	86,813.22	26,870.60	87,788.30	(975.08)	-1.1%
Health and Welfare Benefits		3401-3402	313,493.75	313,493.75	74,206.91	293,175.87	20,317.88	6.5%
Unemployment Insurance		3501-3502	2,734.15	2,734.15	4,396.57	6,351.05	(3,616.90)	-132.3%
Workers' Compensation		3601-3602	112,767.51	112,767.51	35,928.50	115,885.69	(3,118.18)	-2.8%
OPEB, Allocated		3701-3702	127,156.62	127,156.62	96,890.41	298,576.87	(171,420.25)	-134.8%
OPEB, Active Employees		3751-3752	57,681.66	57,681.66	19,351.41	61,092.42	(3,410.76)	-5.9%
Other Employee Benefits		3901-3902	6,164.96	6,164.96	1,764.08	6,164.96	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,221,786.38	2,221,786.38	731,900.77	2,408,252.97	(186,466.59)	-8.4%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	7,553.09	8,000.00	(8,000.00)	New
Books and Other Reference Materials		4200	6,100.00	6,100.00	1,183.20	20,654.87	(14,554.87)	-238.6%
Materials and Supplies		4300	400,747.65	400,747.65	55,551.07	415,346.56	(14,598.91)	-3.6%
Noncapitalized Equipment		4400	108,260.00	108,260.00	64,475.33	176,210.81	(67,950.81)	-62.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			515,107.65	515,107.65	128,762.69	620,212.24	(105,104.59)	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	277,181.00	277,181.00	0.00	277,181.00	0.00	0.0%
Travel and Conferences		5200	192,202.29	192,202.29	72,284.20	226,338.04	(34,135.75)	-17.8%
Dues and Memberships		5300	64,250.00	64,250.00	57,843.32	68,118.70	(3,868.70)	-6.0%
Insurance		5400-5450	245,000.00	245,000.00	179,653.60	246,600.00	(1,600.00)	-0.7%
Operations and Housekeeping Services		5500	205,500.00	205,500.00	36,945.51	206,500.00	(1,000.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	157,194.00	157,194.00	36,859.30	155,451.85	1,742.15	1.1%
Transfers of Direct Costs		5710	(82,970.92)	(82,970.92)	(32,754.70)	(99,288.69)	16,317.77	-19.7%
Transfers of Direct Costs - Interfund		5750	(19,400.00)	(19,400.00)	(10,806.11)	(170,494.14)	151,094.14	-778.8%
Professional/Consulting Services and Operating Expenditures		5800	2,146,031.18	2,146,031.18	1,046,765.01	2,106,279.22	39,751.96	1.9%
Communications		5900	169,466.20	169,466.20	64,558.77	204,932.09	(35,465.89)	-20.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,354,453.75	3,354,453.75	1,451,348.90	3,221,618.07	132,835.68	4.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	48,100.19	48,100.19	57,407.86	57,407.86	(9,307.67)	-19.4%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	700,323.14	(600,323.14)	-600.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	26,000.00	26,000.00	42,198.25	42,198.25	(16,198.25)	-62.3%
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			174,100.19	174,100.19	99,606.11	799,929.25	(625,829.06)	-359.5%
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%

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	3,215,209.00	0.00	3,432,540.00	(217,331.00)	-6.8%
Debt Service								
Debt Service - Interest		7438	328,097.50	328,097.50	160,814.12	328,097.50	0.00	0.0%
Other Debt Service - Principal		7439	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,798,306.50	3,798,306.50	160,814.12	4,015,637.50	(217,331.00)	-5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,324,032.34)	(3,324,032.34)	(583,593.48)	(3,725,528.79)	401,496.45	-12.1%
Transfers of Indirect Costs - Interfund		7350	(983,484.79)	(983,484.79)	(211,462.94)	(1,037,716.69)	54,231.90	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,307,517.13)	(4,307,517.13)	(795,056.42)	(4,763,245.48)	455,728.35	-10.6%
TOTAL, EXPENDITURES			11,752,913.58	11,752,913.58	3,688,650.65	12,360,886.27	(607,972.69)	-5.2%
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	0.00	5,000.00	5,000.00	5,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	5,000.00	5,000.00	5,000.00	New
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	9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	5,000.00	5,000.00	(5,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			9,237.50	9,237.50	5,000.00	14,237.50	(5,000.00)	-54.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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)	(1,278,690.77)	0.00	(1,349,237.58)	(70,546.81)	5.5%
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)	(1,178,690.77)	0.00	(1,249,237.58)	(70,546.81)	6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,187,928.27)	(1,187,928.27)	0.00	(1,258,475.08)	(70,546.81)	5.9%

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	1,157,137.50	0.00	1,179,272.84	22,135.34	1.9%
2) Federal Revenue		8100-8299	14,756,551.59	14,756,551.59	1,204,879.73	16,827,256.12	2,070,704.53	14.0%
3) Other State Revenue		8300-8599	14,521,918.89	14,521,918.89	3,711,382.70	16,662,568.24	2,140,649.35	14.7%
4) Other Local Revenue		8600-8799	14,938,227.41	14,938,227.41	4,861,313.69	18,882,826.00	3,944,598.59	26.4%
5) TOTAL, REVENUES			45,373,835.39	45,373,835.39	9,777,576.12	53,551,923.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,270,047.86	3,270,047.86	1,049,740.67	4,067,648.90	(797,601.04)	-24.4%
2) Classified Salaries		2000-2999	15,936,178.34	15,936,178.34	4,438,547.88	19,235,222.59	(3,299,044.25)	-20.7%
3) Employee Benefits		3000-3999	6,174,262.87	6,174,262.87	1,356,590.57	6,532,970.18	(358,707.31)	-5.8%
4) Books and Supplies		4000-4999	4,078,135.21	4,078,135.21	395,074.54	3,530,739.69	547,395.52	13.4%
5) Services and Other Operating Expenditures		5000-5999	17,585,454.19	17,585,454.19	2,203,433.24	20,859,618.86	(3,274,164.67)	-18.6%
6) Capital Outlay		6000-6999	107,000.00	107,000.00	139,158.97	300,096.35	(193,096.35)	-180.5%
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	3,324,032.34	583,593.48	3,725,528.79	(401,496.45)	-12.1%
9) TOTAL, EXPENDITURES			50,475,110.81	50,475,110.81	10,166,139.35	58,251,825.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,101,275.42)	(5,101,275.42)	(388,563.23)	(4,699,902.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,178,690.77	1,178,690.77	0.00	1,249,237.58	70,546.81	6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,178,690.77	1,178,690.77	0.00	1,249,237.58		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,922,584.65)	(3,922,584.65)	(388,563.23)	(3,450,664.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,580,864.18	3,976,652.65		4,580,864.18	604,211.53	15.2%
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	3,976,652.65		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	3,976,652.65		4,580,864.18		
2) Ending Balance, June 30 (E + F1e)			658,279.53	54,068.00		1,130,199.60		
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	54,068.00		1,130,199.60		
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	1,157,137.50	0.00	1,179,272.84	22,135.34	1.9%
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	1,157,137.50	0.00	1,179,272.84	22,135.34	1.9%
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	3,891,825.55	0.00	3,896,839.46	5,013.91	0.1%
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	40,884.00	51.00	44,664.00	3,780.00	9.2%
Title I, Part D, Local Delinquent Programs	3025	8290	272,110.35	272,110.35	34,096.62	262,245.62	(9,864.73)	-3.6%
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	1,380,733.55	109,222.38	2,167,895.00	787,161.45	57.0%
Career and Technical Education	3500-3599	8290	144,000.00	144,000.00	0.00	123,486.00	(20,514.00)	-14.2%
All Other Federal Revenue	All Other	8290	9,026,998.14	9,026,998.14	1,061,509.73	10,332,126.04	1,305,127.90	14.5%
TOTAL, FEDERAL REVENUE			14,756,551.59	14,756,551.59	1,204,879.73	16,827,256.12	2,070,704.53	14.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,619,779.15	1,619,779.15	467,398.00	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	0.00	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	2,353,006.37	15,000.00	2,413,006.37	60,000.00	2.5%
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	2,070,719.00	1,820,958.59	1,959,055.28	(111,663.72)	-5.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	277,035.00	277,035.00	0.00	277,035.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	8,192,379.37	1,408,026.11	10,384,692.44	2,192,313.07	26.8%
TOTAL, OTHER STATE REVENUE			14,521,918.89	14,521,918.89	3,711,382.70	16,662,568.24	2,140,649.35	14.7%
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	9,090,074.28	2,923,534.16	11,095,604.76	2,005,530.48	22.1%
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	4,065,244.00	953,343.73	5,616,539.14	1,551,295.14	38.2%
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	1,782,909.13	984,435.80	2,170,682.10	387,772.97	21.7%
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%

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 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	14,938,227.41	4,861,313.69	18,882,826.00	3,944,598.59	26.4%
TOTAL, REVENUES			45,373,835.39	45,373,835.39	9,777,576.12	53,551,923.20	8,178,087.81	18.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	795,412.95	795,412.95	270,102.24	1,016,004.08	(220,591.13)	-27.7%
Certificated Pupil Support Salaries		1200	415,488.50	415,488.50	84,584.78	401,689.05	13,799.45	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,059,146.41	2,059,146.41	695,053.65	2,649,955.77	(590,809.36)	-28.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,270,047.86	3,270,047.86	1,049,740.67	4,067,648.90	(797,601.04)	-24.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,628,992.43	7,628,992.43	1,731,000.10	8,974,024.80	(1,345,032.37)	-17.6%
Classified Support Salaries		2200	708,002.60	708,002.60	257,231.63	839,483.35	(131,480.75)	-18.6%
Classified Supervisors' and Administrators' Salaries		2300	6,942,028.20	6,942,028.20	2,278,033.96	8,439,697.21	(1,497,669.01)	-21.6%
Clerical, Technical and Office Salaries		2400	657,155.11	657,155.11	172,282.19	982,017.23	(324,862.12)	-49.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,936,178.34	15,936,178.34	4,438,547.88	19,235,222.59	(3,299,044.25)	-20.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,224,431.98	1,224,431.98	184,637.43	1,351,954.58	(127,522.60)	-10.4%
PERS		3201-3202	3,521,945.48	3,521,945.48	816,684.24	3,586,883.28	(64,937.80)	-1.8%
OASDI/Medicare/Alternative		3301-3302	540,584.87	540,584.87	101,593.58	543,013.00	(2,428.13)	-0.4%
Health and Welfare Benefits		3401-3402	329,242.03	329,242.03	93,014.69	405,973.81	(76,731.78)	-23.3%
Unemployment Insurance		3501-3502	8,483.02	8,483.02	2,314.31	11,193.55	(2,710.53)	-32.0%
Workers' Compensation		3601-3602	363,356.79	363,356.79	102,788.41	420,671.03	(57,314.24)	-15.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	168,818.72	168,818.72	49,194.29	191,753.73	(22,935.01)	-13.6%
Other Employee Benefits		3901-3902	17,399.98	17,399.98	6,363.62	21,527.20	(4,127.22)	-23.7%
TOTAL, EMPLOYEE BENEFITS			6,174,262.87	6,174,262.87	1,356,590.57	6,532,970.18	(358,707.31)	-5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	721.14	(721.14)	New
Books and Other Reference Materials		4200	144,832.68	144,832.68	5,989.03	113,072.85	31,759.83	21.9%
Materials and Supplies		4300	3,240,231.39	3,240,231.39	201,003.18	2,582,789.76	657,441.63	20.3%
Noncapitalized Equipment		4400	688,071.14	688,071.14	167,080.18	796,376.41	(108,305.27)	-15.7%
Food		4700	5,000.00	5,000.00	21,002.15	37,779.53	(32,779.53)	-655.6%
TOTAL, BOOKS AND SUPPLIES			4,078,135.21	4,078,135.21	395,074.54	3,530,739.69	547,395.52	13.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,290,373.17	9,290,373.17	917,365.36	11,894,468.30	(2,604,095.13)	-28.0%
Travel and Conferences		5200	913,221.72	913,221.72	133,053.74	875,976.35	37,245.37	4.1%
Dues and Memberships		5300	5,870.00	5,870.00	6,869.97	7,820.00	(1,950.00)	-33.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,968.36	33,037.33	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,569.84	238,569.84	76,090.01	254,740.46	(16,170.62)	-6.8%
Transfers of Direct Costs		5710	82,970.92	82,970.92	32,754.70	99,288.69	(16,317.77)	-19.7%
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	6,967,395.33	1,025,753.55	7,639,747.91	(672,352.58)	-9.6%
Communications		5900	54,015.88	54,015.88	6,577.55	54,539.82	(523.94)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,585,454.19	17,585,454.19	2,203,433.24	20,859,618.86	(3,274,164.67)	-18.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	46,565.27	132,433.41	(132,433.41)	New
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	12,731.00	15,000.00	15,000.00	50.0%
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	77,000.00	79,862.70	152,662.94	(75,662.94)	-98.3%
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	107,000.00	139,158.97	300,096.35	(193,096.35)	-180.5%
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%
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%

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)
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	3,324,032.34	583,593.48	3,725,528.79	(401,496.45)	-12.1%
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	3,324,032.34	583,593.48	3,725,528.79	(401,496.45)	-12.1%
TOTAL, EXPENDITURES			50,475,110.81	50,475,110.81	10,166,139.35	58,251,825.36	(7,776,714.55)	-15.4%
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%
(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	1,278,690.77	0.00	1,349,237.58	70,546.81	5.5%

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)
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	1,178,690.77	0.00	1,249,237.58	70,546.81	6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,178,690.77	1,178,690.77	0.00	1,249,237.58	(70,546.81)	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,466,004.91	13,466,004.91	608,171.85	13,772,253.63	306,248.72	2.3%
2) Federal Revenue		8100-8299	14,756,551.59	14,756,551.59	1,204,879.73	16,827,256.12	2,070,704.53	14.0%
3) Other State Revenue		8300-8599	14,568,861.29	14,568,861.29	3,711,382.70	16,709,379.64	2,140,518.35	14.7%
4) Other Local Revenue		8600-8799	16,055,792.66	16,055,792.66	5,386,059.70	20,133,715.55	4,077,922.89	25.4%
5) TOTAL, REVENUES			58,847,210.45	58,847,210.45	10,910,493.98	67,442,604.94		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,660,127.13	4,660,127.13	1,457,653.14	5,428,512.47	(768,385.34)	-16.5%
2) Classified Salaries		2000-2999	20,542,775.31	20,542,775.31	5,941,909.89	23,932,840.74	(3,390,065.43)	-16.5%
3) Employee Benefits		3000-3999	8,396,049.25	8,396,049.25	2,088,491.34	8,941,223.15	(545,173.90)	-6.5%
4) Books and Supplies		4000-4999	4,593,242.86	4,593,242.86	523,837.23	4,150,951.93	442,290.93	9.6%
5) Services and Other Operating Expenditures		5000-5999	20,939,907.94	20,939,907.94	3,654,782.14	24,081,236.93	(3,141,328.99)	-15.0%
6) Capital Outlay		6000-6999	281,100.19	281,100.19	238,765.08	1,100,025.60	(818,925.41)	-291.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,798,306.50	3,798,306.50	160,814.12	4,015,637.50	(217,331.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(983,484.79)	(983,484.79)	(211,462.94)	(1,037,716.69)	54,231.90	-5.5%
9) TOTAL, EXPENDITURES			62,228,024.39	62,228,024.39	13,854,790.00	70,612,711.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,380,813.94)	(3,380,813.94)	(2,944,296.02)	(3,170,106.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	5,000.00	5,000.00	5,000.00	New
b) Transfers Out		7600-7629	9,237.50	9,237.50	5,000.00	14,237.50	(5,000.00)	-54.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,237.50)	(9,237.50)	0.00	(9,237.50)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,390,051.44)	(3,390,051.44)	(2,944,296.02)	(3,179,344.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,281,789.67	15,312,570.74		15,281,789.67	(30,781.07)	-0.2%
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	15,312,570.74		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	15,312,570.74		15,281,789.67		
2) Ending Balance, June 30 (E + F1e)			11,891,738.23	11,922,519.30		12,102,445.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,142.70	28,142.70		28,821.98		
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		

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	54,068.00		1,130,199.60		
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	9,619,111.60		8,432,135.54		
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		9,619,111.60				
Reserve for Counterparty Risk	0000	9780				8,432,135.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,225,976.18	2,221,197.00		2,511,288.36		
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	2,083,633.00	583,414.00	2,116,967.00	33,334.00	1.6%
Education Protection Account State Aid - Current Year		8012	16,504.00	16,504.00	4,686.00	18,742.00	2,238.00	13.6%
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	45,253.00	270.95	44,823.00	(430.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,811,560.00	15,811,560.00	18,849.93	16,434,246.00	622,686.00	3.9%
Unsecured Roll Taxes		8042	528,056.00	528,056.00	(28.25)	550,692.00	22,636.00	4.3%
Prior Years' Taxes		8043	7,650.00	7,650.00	979.22	0.00	(7,650.00)	-100.0%
Supplemental Taxes		8044	435,937.00	435,937.00	0.00	208,399.99	(227,537.01)	-52.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	9,807,451.00	0.00	9,807,451.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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	28,736,044.00	608,171.85	29,181,320.99	445,276.99	1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,270,039.09)	(15,270,039.09)	0.00	(15,409,067.36)	(139,028.27)	0.9%

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	13,466,004.91	608,171.85	13,772,253.63	306,248.72	2.3%
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	3,891,825.55	0.00	3,896,839.46	5,013.91	0.1%
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	40,884.00	51.00	44,664.00	3,780.00	9.2%
Title I, Part D, Local Delinquent Programs	3025	8290	272,110.35	272,110.35	34,096.62	262,245.62	(9,864.73)	-3.6%
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	1,380,733.55	109,222.38	2,167,895.00	787,161.45	57.0%
Career and Technical Education	3500-3599	8290	144,000.00	144,000.00	0.00	123,486.00	(20,514.00)	-14.2%
All Other Federal Revenue	All Other	8290	9,026,998.14	9,026,998.14	1,061,509.73	10,332,126.04	1,305,127.90	14.5%
TOTAL, FEDERAL REVENUE			14,756,551.59	14,756,551.59	1,204,879.73	16,827,256.12	2,070,704.53	14.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,619,779.15	1,619,779.15	467,398.00	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	26,991.00	0.00	26,860.00	(131.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	20,717.40	20,717.40	0.00	20,717.40	0.00	0.0%
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	2,353,006.37	15,000.00	2,413,006.37	60,000.00	2.5%
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	2,070,719.00	1,820,958.59	1,959,055.28	(111,663.72)	-5.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	277,035.00	277,035.00	0.00	277,035.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,200,613.37	8,200,613.37	1,408,026.11	10,392,926.44	2,192,313.07	26.7%
TOTAL, OTHER STATE REVENUE			14,568,861.29	14,568,861.29	3,711,382.70	16,709,379.64	2,140,518.35	14.7%
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	131,712.18	300,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	9,547,921.72	3,239,363.62	11,635,669.18	2,087,747.46	21.9%
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	4,065,244.00	953,343.73	5,616,539.14	1,551,295.14	38.2%
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	2,141,726.94	1,061,640.17	2,580,607.23	438,880.29	20.5%
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	16,055,792.66	5,386,059.70	20,133,715.55	4,077,922.89	25.4%
TOTAL, REVENUES			58,847,210.45	58,847,210.45	10,910,493.98	67,442,604.94	8,595,394.49	14.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,463,437.49	1,463,437.49	452,439.72	1,684,213.65	(220,776.16)	-15.1%
Certificated Pupil Support Salaries		1200	417,988.50	417,988.50	84,584.78	405,439.05	12,549.45	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,778,701.14	2,778,701.14	920,628.64	3,338,859.77	(560,158.63)	-20.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,660,127.13	4,660,127.13	1,457,653.14	5,428,512.47	(768,385.34)	-16.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,793,205.27	7,793,205.27	1,769,895.52	9,145,078.73	(1,351,873.46)	-17.3%
Classified Support Salaries		2200	823,917.19	823,917.19	291,562.40	955,039.23	(131,122.04)	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	10,275,755.20	10,275,755.20	3,411,271.17	11,913,852.18	(1,638,096.98)	-15.9%
Clerical, Technical and Office Salaries		2400	1,649,897.65	1,649,897.65	469,180.80	1,918,870.60	(268,972.95)	-16.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,542,775.31	20,542,775.31	5,941,909.89	23,932,840.74	(3,390,065.43)	-16.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,463,719.15	1,463,719.15	247,306.84	1,590,468.83	(126,749.68)	-8.7%
PERS		3201-3202	4,797,632.82	4,797,632.82	1,226,507.12	4,887,586.84	(89,954.02)	-1.9%
OASDI/Medicare/Alternative		3301-3302	627,398.09	627,398.09	128,464.18	630,801.30	(3,403.21)	-0.5%
Health and Welfare Benefits		3401-3402	642,735.78	642,735.78	167,221.60	699,149.68	(56,413.90)	-8.8%
Unemployment Insurance		3501-3502	11,217.17	11,217.17	6,710.88	17,544.60	(6,327.43)	-56.4%
Workers' Compensation		3601-3602	476,124.30	476,124.30	138,716.91	536,556.72	(60,432.42)	-12.7%
OPEB, Allocated		3701-3702	127,156.62	127,156.62	96,890.41	298,576.87	(171,420.25)	-134.8%
OPEB, Active Employees		3751-3752	226,500.38	226,500.38	68,545.70	252,846.15	(26,345.77)	-11.6%
Other Employee Benefits		3901-3902	23,564.94	23,564.94	8,127.70	27,692.16	(4,127.22)	-17.5%
TOTAL, EMPLOYEE BENEFITS			8,396,049.25	8,396,049.25	2,088,491.34	8,941,223.15	(545,173.90)	-6.5%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	7,553.09	8,721.14	(8,721.14)	New
Books and Other Reference Materials		4200	150,932.68	150,932.68	7,172.23	133,727.72	17,204.96	11.4%
Materials and Supplies		4300	3,640,979.04	3,640,979.04	256,554.25	2,998,136.32	642,842.72	17.7%
Noncapitalized Equipment		4400	796,331.14	796,331.14	231,555.51	972,587.22	(176,256.08)	-22.1%
Food		4700	5,000.00	5,000.00	21,002.15	37,779.53	(32,779.53)	-655.6%
TOTAL, BOOKS AND SUPPLIES			4,593,242.86	4,593,242.86	523,837.23	4,150,951.93	442,290.93	9.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,567,554.17	9,567,554.17	917,365.36	12,171,649.30	(2,604,095.13)	-27.2%
Travel and Conferences		5200	1,105,424.01	1,105,424.01	205,337.94	1,102,314.39	3,109.62	0.3%
Dues and Memberships		5300	70,120.00	70,120.00	64,713.29	75,938.70	(5,818.70)	-8.3%
Insurance		5400-5450	245,000.00	245,000.00	179,653.60	246,600.00	(1,600.00)	-0.7%
Operations and Housekeeping Services		5500	238,537.33	238,537.33	41,913.87	239,537.33	(1,000.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	395,763.84	395,763.84	112,949.31	410,192.31	(14,428.47)	-3.6%
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)	(19,400.00)	(10,806.11)	(170,494.14)	151,094.14	-778.8%
Professional/Consulting Services and Operating Expenditures		5800	9,113,426.51	9,113,426.51	2,072,518.56	9,746,027.13	(632,600.62)	-6.9%
Communications		5900	223,482.08	223,482.08	71,136.32	259,471.91	(35,989.83)	-16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,939,907.94	20,939,907.94	3,654,782.14	24,081,236.93	(3,141,328.99)	-15.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	48,100.19	48,100.19	103,973.13	189,841.27	(141,741.08)	-294.7%
Buildings and Improvements of Buildings		6200	130,000.00	130,000.00	12,731.00	715,323.14	(585,323.14)	-450.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	103,000.00	103,000.00	122,060.95	194,861.19	(91,861.19)	-89.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			281,100.19	281,100.19	238,765.08	1,100,025.60	(818,925.41)	-291.3%
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	3,215,209.00	0.00	3,432,540.00	(217,331.00)	-6.8%
Debt Service								
Debt Service - Interest		7438	328,097.50	328,097.50	160,814.12	328,097.50	0.00	0.0%
Other Debt Service - Principal		7439	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,798,306.50	3,798,306.50	160,814.12	4,015,637.50	(217,331.00)	-5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(983,484.79)	(983,484.79)	(211,462.94)	(1,037,716.69)	54,231.90	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(983,484.79)	(983,484.79)	(211,462.94)	(1,037,716.69)	54,231.90	-5.5%
TOTAL, EXPENDITURES			62,228,024.39	62,228,024.39	13,854,790.00	70,612,711.63	(8,384,687.24)	-13.5%
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	5,000.00	5,000.00	5,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	5,000.00	5,000.00	5,000.00	New
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	9,237.50	9,237.50	0.00	9,237.50	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	5,000.00	5,000.00	(5,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			9,237.50	9,237.50	5,000.00	14,237.50	(5,000.00)	-54.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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	(9,237.50)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	268,130.00
6333	CA Community Schools Partnership Act - Coordination Grant	270,000.00
6500	Special Education	8,355.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	465,492.47
9010	Other Restricted Local	118,222.13
Total, Restricted Balance		1,130,199.60

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	14,908,249.12	0.00	14,937,563.76	29,314.64	0.2%
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	305,784.00	1,012,126.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	768.90	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,545,400.12	20,545,400.12	306,552.90	20,574,714.76		
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	20,545,400.12	207,496.00	20,574,714.76	(29,314.64)	-0.1%
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	20,545,400.12	207,496.00	20,574,714.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	99,056.90	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	99,056.90	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								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	14,908,249.12	14,908,249.12	0.00	14,937,563.76	29,314.64	0.2%
TOTAL, LCFF SOURCES			14,908,249.12	14,908,249.12	0.00	14,937,563.76	29,314.64	0.2%
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	305,784.00	1,012,126.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	305,784.00	1,012,126.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	768.90	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	768.90	0.00	0.00	0.0%
TOTAL, REVENUES			20,545,400.12	20,545,400.12	306,552.90	20,574,714.76		
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	207,496.00	1,012,126.00	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%
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	14,908,249.12	0.00	14,937,563.76	(29,314.64)	-0.2%
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	20,545,400.12	207,496.00	20,574,714.76	(29,314.64)	-0.1%
TOTAL, EXPENDITURES			20,545,400.12	20,545,400.12	207,496.00	20,574,714.76		

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	1,126,459.90	100,429.73	1,181,022.44	54,562.54	4.8%
3) Other State Revenue		8300-8599	7,230,743.84	7,230,743.84	2,378,826.83	5,715,277.56	(1,515,466.28)	-21.0%
4) Other Local Revenue		8600-8799	1,746,555.01	1,746,555.01	24,940.24	2,333,548.17	586,993.16	33.6%
5) TOTAL, REVENUES			10,103,758.75	10,103,758.75	2,504,196.80	9,229,848.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,304,124.51	2,304,124.51	500,633.37	2,075,968.66	228,155.85	9.9%
2) Classified Salaries		2000-2999	2,251,220.08	2,251,220.08	621,934.13	2,371,463.43	(120,243.35)	-5.3%
3) Employee Benefits		3000-3999	1,946,920.71	1,946,920.71	412,243.82	2,023,699.84	(76,779.13)	-3.9%
4) Books and Supplies		4000-4999	2,881,706.83	2,881,706.83	62,761.09	3,098,194.58	(216,487.75)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	440,012.03	440,012.03	68,473.37	800,144.97	(360,132.94)	-81.8%
6) Capital Outlay		6000-6999	0.00	0.00	11,157.51	606,968.07	(606,968.07)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	964,018.50	964,018.50	207,254.38	1,006,667.65	(42,649.15)	-4.4%
9) TOTAL, EXPENDITURES			10,788,002.66	10,788,002.66	1,884,457.67	11,983,107.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(684,243.91)	(684,243.91)	619,739.13	(2,753,259.03)		
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)	(684,243.91)	619,739.13	(2,753,259.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,653,338.43	784,243.91		3,653,338.43	2,869,094.52	365.8%
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	784,243.91		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	784,243.91		3,653,338.43		
2) Ending Balance, June 30 (E + F1e)			2,969,094.52	100,000.00		900,079.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,833,278.76	0.00		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	100,000.00		106,083.44		
Reserve for Cashflow	0000	9780		100,000.00				
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		
Reserve for Child Development	0000	9780				6,083.44		
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	80,895.30	8,318.48	92,976.34	12,081.04	14.9%
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	1,045,564.60	92,111.25	1,088,046.10	42,481.50	4.1%
TOTAL, FEDERAL REVENUE			1,126,459.90	1,126,459.90	100,429.73	1,181,022.44	54,562.54	4.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,385.44	3,385.44	401.76	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	4,693,227.00	1,987,027.00	4,774,252.00	81,025.00	1.7%
All Other State Revenue	All Other	8590	2,534,131.40	2,534,131.40	391,398.07	937,640.12	(1,596,491.28)	-63.0%
TOTAL, OTHER STATE REVENUE			7,230,743.84	7,230,743.84	2,378,826.83	5,715,277.56	(1,515,466.28)	-21.0%
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%
Interest		8660	25,000.00	25,000.00	16,080.21	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	328,740.91	328,740.91	8,860.03	328,740.91	0.00	0.0%
Interagency Services		8677	1,392,814.10	1,392,814.10	0.00	1,279,807.26	(113,006.84)	-8.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	700,000.00	700,000.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,746,555.01	1,746,555.01	24,940.24	2,333,548.17	586,993.16	33.6%
TOTAL, REVENUES			10,103,758.75	10,103,758.75	2,504,196.80	9,229,848.17		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,136,610.83	2,136,610.83	469,844.30	1,911,068.55	225,542.28	10.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	20,726.31	107,911.54	(107,911.54)	New
Certificated Supervisors' and Administrators' Salaries		1300	167,513.68	167,513.68	10,062.76	56,988.57	110,525.11	66.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,304,124.51	2,304,124.51	500,633.37	2,075,968.66	228,155.85	9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,267,882.26	1,267,882.26	278,210.75	1,215,400.64	52,481.62	4.1%
Classified Support Salaries		2200	308,939.18	308,939.18	101,347.32	317,295.46	(8,356.28)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	553,612.86	553,612.86	198,112.02	695,473.64	(141,860.78)	-25.6%
Clerical, Technical and Office Salaries		2400	120,785.78	120,785.78	44,264.04	143,293.69	(22,507.91)	-18.6%
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	2,251,220.08	621,934.13	2,371,463.43	(120,243.35)	-5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	481,946.09	481,946.09	65,750.65	504,336.65	(22,390.56)	-4.6%
PERS		3201-3202	755,463.48	755,463.48	195,500.66	791,630.98	(36,167.50)	-4.8%
OASDI/Medicare/Alternative		3301-3302	69,129.59	69,129.59	16,771.88	72,568.26	(3,438.67)	-5.0%
Health and Welfare Benefits		3401-3402	466,123.63	466,123.63	88,974.19	468,697.32	(2,573.69)	-0.6%
Unemployment Insurance		3501-3502	2,208.71	2,208.71	539.43	2,326.89	(118.18)	-5.4%
Workers' Compensation		3601-3602	85,590.65	85,590.65	21,030.90	90,411.60	(4,820.95)	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	45,523.66	45,523.66	11,452.62	48,560.21	(3,036.55)	-6.7%
Other Employee Benefits		3901-3902	40,934.90	40,934.90	12,223.49	45,167.93	(4,233.03)	-10.3%
TOTAL, EMPLOYEE BENEFITS			1,946,920.71	1,946,920.71	412,243.82	2,023,699.84	(76,779.13)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,694,686.18	2,694,686.18	31,872.37	2,905,477.30	(210,791.12)	-7.8%
Noncapitalized Equipment		4400	52,656.32	52,656.32	7,937.82	57,207.27	(4,550.95)	-8.6%
Food		4700	134,364.33	134,364.33	22,950.90	135,510.01	(1,145.68)	-0.9%
TOTAL, BOOKS AND SUPPLIES			2,881,706.83	2,881,706.83	62,761.09	3,098,194.58	(216,487.75)	-7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,000.00	35,000.00	0.00	125,386.58	(90,386.58)	-258.2%
Travel and Conferences		5200	27,024.46	27,024.46	3,491.33	29,674.46	(2,650.00)	-9.8%
Dues and Memberships		5300	2,150.00	2,150.00	1,850.00	3,650.00	(1,500.00)	-69.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,962.61	53,962.61	22,600.77	149,721.00	(95,758.39)	-177.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,802.05	12,802.05	1,386.45	18,230.45	(5,428.40)	-42.4%
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	31,336.72	10,806.11	33,674.66	(2,337.94)	-7.5%
Professional/Consulting Services and								
Operating Expenditures		5800	266,270.50	266,270.50	26,578.18	415,336.53	(149,066.03)	-56.0%
Communications		5900	11,465.69	11,465.69	1,760.53	24,471.29	(13,005.60)	-113.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			440,012.03	440,012.03	68,473.37	800,144.97	(360,132.94)	-81.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	594,968.07	(594,968.07)	New
Equipment		6400	0.00	0.00	11,157.51	12,000.00	(12,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	11,157.51	606,968.07	(606,968.07)	New
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	964,018.50	207,254.38	1,006,667.65	(42,649.15)	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			964,018.50	964,018.50	207,254.38	1,006,667.65	(42,649.15)	-4.4%
TOTAL, EXPENDITURES			10,788,002.66	10,788,002.66	1,884,457.67	11,983,107.20		
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	973,629.60	1,142.11	1,099,552.18	125,922.58	12.9%
3) Other State Revenue		8300-8599	10,392.19	10,392.19	499.93	10,541.00	148.81	1.4%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	2,450.49	2,450.49	450.49	22.5%
5) TOTAL, REVENUES			986,021.79	986,021.79	4,092.53	1,112,543.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	373,588.65	373,588.65	77,843.27	313,241.34	60,347.31	16.2%
3) Employee Benefits		3000-3999	124,455.22	124,455.22	26,999.69	127,910.16	(3,454.94)	-2.8%
4) Books and Supplies		4000-4999	510,402.65	510,402.65	102,335.20	541,234.10	(30,831.45)	-6.0%
5) Services and Other Operating Expenditures		5000-5999	30,965.34	30,965.34	13,592.25	161,271.00	(130,305.66)	-420.8%
6) Capital Outlay		6000-6999	0.00	0.00	5,976.69	11,549.47	(11,549.47)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,466.29	19,466.29	4,208.56	31,049.04	(11,582.75)	-59.5%
9) TOTAL, EXPENDITURES			1,058,878.15	1,058,878.15	230,955.66	1,186,255.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,856.36)	(72,856.36)	(226,863.13)	(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)	(63,618.86)	(226,863.13)	(64,473.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	291,381.82	263,618.86		291,381.82	27,762.96	10.5%
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	263,618.86		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	263,618.86		291,381.82		
2) Ending Balance, June 30 (E + F1e)			227,762.96	200,000.00		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	0.00		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	973,629.60	1,142.11	1,099,552.18	125,922.58	12.9%
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	973,629.60	1,142.11	1,099,552.18	125,922.58	12.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,351.19	10,351.19	499.93	10,500.00	148.81	1.4%
All Other State Revenue		8590	41.00	41.00	0.00	41.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,392.19	10,392.19	499.93	10,541.00	148.81	1.4%
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	2,000.00	2,450.49	2,450.49	450.49	22.5%
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	2,000.00	2,450.49	2,450.49	450.49	22.5%
TOTAL, REVENUES			986,021.79	986,021.79	4,092.53	1,112,543.67		
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	27,214.85	9,239.40	27,718.20	(503.35)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	346,373.80	346,373.80	68,603.87	285,523.14	60,850.66	17.6%
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	373,588.65	77,843.27	313,241.34	60,347.31	16.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	41.00	41.00	0.00	41.00	0.00	0.0%
PERS		3201-3202	100,244.18	100,244.18	21,032.05	90,672.43	9,571.75	9.5%
OASDI/Medicare/Alternative		3301-3302	5,177.10	5,177.10	1,090.79	11,978.50	(6,801.40)	-131.4%
Health and Welfare Benefits		3401-3402	8,291.41	8,291.41	2,598.67	9,336.75	(1,045.34)	-12.6%
Unemployment Insurance		3501-3502	170.43	170.43	35.70	429.04	(258.61)	-151.7%
Workers' Compensation		3601-3602	6,946.81	6,946.81	1,456.41	6,509.98	436.83	6.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,584.29	3,584.29	786.07	8,942.46	(5,358.17)	-149.5%
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	124,455.22	26,999.69	127,910.16	(3,454.94)	-2.8%
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	87,824.03	8,958.52	125,874.08	(38,050.05)	-43.3%
Noncapitalized Equipment		4400	3,520.00	3,520.00	0.00	0.00	3,520.00	100.0%
Food		4700	419,058.62	419,058.62	93,376.68	415,360.02	3,698.60	0.9%
TOTAL, BOOKS AND SUPPLIES			510,402.65	510,402.65	102,335.20	541,234.10	(30,831.45)	-6.0%
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	2,000.00	0.00	0.00	2,000.00	100.0%
Dues and Memberships		5300	50.00	50.00	0.00	0.00	50.00	100.0%
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	3,500.00	0.00	0.00	3,500.00	100.0%
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)	(11,936.72)	0.00	136,819.48	(148,756.20)	1,246.2%
Professional/Consulting Services and								
Operating Expenditures		5800	29,282.06	29,282.06	13,592.25	17,101.52	12,180.54	41.6%
Communications		5900	720.00	720.00	0.00	0.00	720.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,965.34	30,965.34	13,592.25	161,271.00	(130,305.66)	-420.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	5,976.69	11,549.47	(11,549.47)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	5,976.69	11,549.47	(11,549.47)	New
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	19,466.29	4,208.56	31,049.04	(11,582.75)	-59.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,466.29	19,466.29	4,208.56	31,049.04	(11,582.75)	-59.5%
TOTAL, EXPENDITURES			1,058,878.15	1,058,878.15	230,955.66	1,186,255.11		
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	50,355.22	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	50,355.22	105,000.00		
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	50,355.22	105,000.00		
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	50,355.22	105,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,423,024.83	4,428,264.74		4,423,024.83	(5,239.91)	-0.1%
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	4,428,264.74		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	4,428,264.74		4,423,024.83		
2) Ending Balance, June 30 (E + F1e)			4,528,024.83	4,533,264.74		4,528,024.83		
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	4,533,264.74		4,528,024.83		

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		4,533,264.74				
Reserve for Capital Projects	0000	9780	4,528,024.83					
Reserve for Capital Projects	0000	9780				4,528,024.83		
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	50,355.22	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	50,355.22	105,000.00	0.00	0.0%
TOTAL, REVENUES			105,000.00	105,000.00	50,355.22	105,000.00		
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	7,470.73	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	7,470.73	15,000.00		
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	7,470.73	15,000.00		
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	7,470.73	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	656,202.84	656,402.37		656,202.84	(199.53)	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	656,402.37		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	656,402.37		656,202.84		
2) Ending Balance, June 30 (E + F1e)			671,202.84	671,402.37		671,202.84		
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	671,402.37		671,202.84		

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		671,402.37				
Reserve for OPEB	0000	9780	671,202.84					
Reserve for OPEB	0000	9780				671,202.84		
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	7,470.73	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	7,470.73	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	7,470.73	15,000.00		
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	7,587.73	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			16,000.00	16,000.00	7,587.73	16,000.00		
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	933,443.42	0.00	1,132,478.50	(199,035.08)	-21.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			933,443.42	933,443.42	0.00	1,132,478.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(917,443.42)	(917,443.42)	7,587.73	(1,116,478.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			(917,443.42)	(917,443.42)	7,587.73	(1,116,478.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,116,478.50	917,443.42		1,116,478.50	199,035.08	21.7%
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	917,443.42		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	917,443.42		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 Projects	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	7,587.73	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	7,587.73	16,000.00	0.00	0.0%
TOTAL, REVENUES			16,000.00	16,000.00	7,587.73	16,000.00		
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	0.00	0.00	1,132,478.50	(1,132,478.50)	New
Buildings and Improvements of Buildings		6200	933,443.42	933,443.42	0.00	0.00	933,443.42	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			933,443.42	933,443.42	0.00	1,132,478.50	(199,035.08)	-21.3%
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	933,443.42	0.00	1,132,478.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00		

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

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			11,444,866.65	7,931,411.64	10,263,987.33	11,866,212.55	12,443,907.00	12,514,907.99	17,089,723.70	15,639,723.70
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	195,000.00	195,000.00	183,027.40
Property Taxes	8020-8079		4,966.93			15,104.92	746,052.02	6,700,000.00	1,600,000.00	400,000.00
Miscellaneous Funds	8080-8099						(29,314.64)		(2,750,000.00)	(1,000,000.00)
Federal Revenue	8100-8299		112,058.72	792,000.00	22,413.97	278,407.04	11,153.00	900,000.00	500,000.00	500,000.00
Other State Revenue	8300-8599		134,080.64	2,394,939.06	873,083.00	309,280.00	461,888.85	600,000.00	600,000.00	600,000.00
Other Local Revenue	8600-8799		3,918,589.52	213,929.25	474,721.29	771,922.59	823,944.53	374,815.71	1,000,000.00	700,000.00
Interfund Transfers In	8900-8929				5,000.00					
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,273,876.81	3,505,049.31	1,562,744.26	1,566,926.55	2,201,249.76	8,769,815.71	1,145,000.00	1,383,027.40
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		266,434.65	401,993.33	387,952.21	401,272.95	407,723.93	400,000.00	400,000.00	400,000.00
Classified Salaries	2000-2999		1,201,730.89	1,358,393.18	1,633,491.25	1,748,294.57	1,603,020.70	1,700,000.00	1,700,000.00	1,700,000.00
Employee Benefits	3000-3999		437,500.24	510,036.90	561,006.98	579,947.22	560,764.48	570,000.00	570,000.00	570,000.00
Books and Supplies	4000-4999		38,319.51	92,319.52	95,857.36	297,340.84	65,693.15	150,000.00	150,000.00	150,000.00
Services	5000-5999		1,135,955.13	371,990.35	636,301.80	1,507,475.24	300,921.03	800,000.00	800,000.00	800,000.00
Capital Outlay	6000-6999		131,268.28	81,746.17	0.00	25,750.63	10,827.12			200,000.00
Other Outgo	7000-7499		(30,857.05)	(43,392.02)	(49,476.70)	73,076.95	0.00	(25,000.00)	(25,000.00)	(50,000.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,180,351.65	2,773,087.43	3,265,132.90	4,633,158.40	2,948,950.41	3,595,000.00	3,595,000.00	3,770,000.00
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	1,000,000.00	1,000,000.00	400,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(296,412.58)	305.19			296,107.39				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
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	1,000,000.00	1,000,000.00	400,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(5,758,696.62)	2,525,841.41	106,431.73	(142,179.28)	128,540.77	(79,384.97)	1,600,000.00		
Due To Other Funds	9610	(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)	128,540.77	(79,384.97)	1,600,000.00	0.00	0.00
<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	3,643,926.30	818,701.64	(600,000.00)	1,000,000.00	400,000.00
E. NET INCREASE/DECREASE (B - C + D)			(3,513,455.01)	2,332,575.69	1,602,225.22	577,694.45	71,000.99	4,574,815.71	(1,450,000.00)	(1,986,972.60)
F. ENDING CASH (A + E)			7,931,411.64	10,263,987.33	11,866,212.55	12,443,907.00	12,514,907.99	17,089,723.70	15,639,723.70	13,652,751.10
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		13,652,751.10	13,215,778.50	18,178,805.90	14,122,500.09				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	183,027.40	183,027.40	183,027.40	237,973.40	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	985,907.00	793,581.12		27,045,611.99	27,045,611.99
Miscellaneous Funds	8080-8099			(9,400,000.00)	(2,229,752.72)			(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	7,556,551.59	16,827,256.12	16,827,256.12
Other State Revenue	8300-8599	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,400,000.00	5,336,108.09	16,709,379.64	16,709,379.64
Other Local Revenue	8600-8799	700,000.00	1,000,000.00	1,000,000.00	2,000,000.00	5,000,000.00	2,155,792.66	20,133,715.55	20,133,715.55
Interfund Transfers In	8900-8929							5,000.00	5,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,433,027.40	8,833,027.40	3,083,027.40	2,894,127.68	9,748,252.92	15,048,452.34	67,447,604.94	67,447,604.94
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	400,000.00	400,000.00	400,000.00	400,000.00	10,127.13	753,008.27	5,428,512.47	5,428,512.47
Classified Salaries	2000-2999	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	50,000.00	4,437,910.15	23,932,840.74	23,932,840.74
Employee Benefits	3000-3999	570,000.00	570,000.00	570,000.00	1,015,918.08	5,000.00	1,851,049.25	8,941,223.15	8,941,223.15
Books and Supplies	4000-4999	250,000.00	250,000.00	250,000.00	250,000.00	50,000.00	2,061,421.55	4,150,951.93	4,150,951.93
Services	5000-5999	800,000.00	800,000.00	2,500,000.00	2,500,000.00	2,000,000.00	9,128,593.38	24,081,236.93	24,081,236.93
Capital Outlay	6000-6999	200,000.00	200,000.00	69,333.21	181,100.19			1,100,025.60	1,100,025.60
Other Outgo	7000-7499	(50,000.00)	(50,000.00)	(50,000.00)	(100,000.00)	3,378,569.63		2,977,920.81	2,977,920.81
Interfund Transfers Out	7600-7629				14,237.50			14,237.50	14,237.50
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,870,000.00	3,870,000.00	5,439,333.21	5,961,255.77	5,493,696.76	18,231,982.60	70,626,949.13	70,626,949.13
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					0.00		14,309,196.23	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			(100,000.00)	(250,000.00)			(53,587.42)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	(100,000.00)	(250,000.00)	0.00	0.00	14,255,608.81	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599			1,600,000.00		(5,329,948.84)		409,300.82	
Due To Other Funds	9610							0.00	
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)	(5,329,948.84)	0.00	1,244,784.53	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	(1,700,000.00)	3,820,000.00	5,329,948.84	0.00	13,010,824.28	
E. NET INCREASE/DECREASE (B - C + D)		(436,972.60)	4,963,027.40	(4,056,305.81)	752,871.91	9,584,505.00	(3,183,530.26)	9,831,480.09	
F. ENDING CASH (A + E)		13,215,778.50	18,178,805.90	14,122,500.09	14,875,372.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,276,346.74	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		14,875,372.00	14,875,372.00	14,875,372.00	14,875,372.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,875,372.00	

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	70,626,949.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,781,873.12
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	1,014,098.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	583,097.50
4. Other Transfers Out	All	9200	7200-7299	3,432,540.00
5. Interfund Transfers Out	All	9300	7600-7629	14,237.50
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,797,330.91
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)				21,841,304.52
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.			(1.00)
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				32,077,481.93
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)*				69.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				462,611.51
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)		32,077,481.93		462,611.51
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) 3,370,094.74
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 34,633,904.75

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) 9.73%

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. 0.00
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) 3,353,660.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,480,289.47

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)	113,437.68
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)	4,371.69
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,978,259.22
9. Carry-Forward Adjustment (Part IV, Line F)	(1,761,718.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,216,540.80
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,354,590.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,341,552.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,784,867.29
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)	1,053,819.48
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)	708,688.44
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)	1,052,417.24
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)	263,255.07
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	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)	10,108,574.89
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	720,946.58
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)	60,176,598.64
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)	5.35%

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)	4,978,259.22
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	(1,761,718.42)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,761,718.42)
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:	5.35%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-880859.21) is applied to the current year calculation and the remainder (\$-880859.21) is deferred to one or more future years:	6.81%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-587239.47) is applied to the current year calculation and the remainder (\$-1174478.95) is deferred to one or more future years:	7.30%
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)	(1,761,718.42)

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	25,927.25	2,901.26	11.19%
01	3010	40,174.21	4,489.79	11.18%
01	3025	235,853.60	26,392.02	11.19%
01	3182	182,321.41	20,401.77	11.19%
01	3183	23,482.65	2,627.67	11.19%
01	3225	387,258.76	20,378.46	5.26%
01	3315	1,098.12	122.88	11.19%
01	3326	1,254,109.76	140,286.34	11.19%
01	3327	898.46	100.54	11.19%
01	3345	1,090.03	121.97	11.19%
01	3372	1,786,072.73	199,852.64	11.19%
01	3385	40,815.72	4,567.28	11.19%
01	3395	16,387.82	1,833.79	11.19%
01	3550	117,605.71	5,880.29	5.00%
01	4038	868,323.40	69,465.87	8.00%
01	4124	219,532.82	10,976.64	5.00%
01	5630	45,154.22	5,052.76	11.19%
01	5632	2,246.58	251.39	11.19%
01	5810	6,317,674.91	407,715.41	6.45%
01	6010	1,396,866.20	72,018.54	5.16%
01	6018	246,748.99	27,611.21	11.19%
01	6128	626,788.80	70,137.67	11.19%
01	6266	251,321.65	28,132.28	11.19%
01	6332	438,625.64	49,082.21	11.19%
01	6333	539,616.88	60,383.12	11.19%
01	6383	828,874.98	92,751.11	11.19%
01	6387	1,035,937.28	115,921.38	11.19%
01	6388	1,367,006.83	56,665.27	4.15%
01	6500	1,527,461.07	161,155.13	10.55%
01	6510	2,711,114.55	303,373.72	11.19%
01	6515	248,120.91	27,764.73	11.19%
01	6540	572,862.50	64,103.31	11.19%
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	181,702.49	20,332.51	11.19%
01	6762	18,883.45	2,113.06	11.19%
01	7366	134,014.73	14,996.25	11.19%

01	7368	0.00	2,515.96	N/A
01	7399	146,592.32	16,403.68	11.19%
01	7810	1,257,571.65	136,513.65	10.86%
01	8150	550,922.37	61,648.21	11.19%
01	9010	15,784,510.47	1,412,750.46	8.95%
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	7,163.64	716.36	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	220,679.82	22,067.98	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	1,773,542.72	177,354.28	10.00%
12	9010	1,595,935.01	170,519.53	10.68%
13	5310	8,282.92	88.27	1.07%
13	5320	654,472.67	30,960.77	4.73%

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)		17,033.14	(2.00%)	16,692.48	(2.00%)	16,358.63
(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	12,592,980.79	1.66%	12,802,125.79	1.67%	13,015,454.79
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,811.40	0.00%	46,811.40	0.00%	46,811.40
4. Other Local Revenues	8600-8799	1,250,889.55	0.00%	1,250,889.55	0.00%	1,250,889.55
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,249,237.58)	0.00%	(1,249,237.58)	0.00%	(1,249,237.58)
6. Total (Sum lines A1 thru A5c)		12,646,444.16	1.65%	12,855,589.16	1.66%	13,068,918.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,360,863.57		1,375,341.68
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	1,360,863.57	1.06%	1,375,341.68	1.08%	1,390,254.13
2. Classified Salaries						
a. Base Salaries				4,697,618.15		4,801,892.92
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	4,697,618.15	2.22%	4,801,892.92	2.24%	4,909,295.93
3. Employee Benefits	3000-3999	2,408,252.97	2.37%	2,465,316.37	2.31%	2,522,379.77
4. Books and Supplies	4000-4999	620,212.24	0.00%	620,212.24	0.00%	620,212.24
5. Services and Other Operating Expenditures	5000-5999	3,221,618.07	0.00%	3,221,618.07	0.00%	3,221,618.07
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	4,015,637.50	5.21%	4,224,782.50	5.05%	4,438,111.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,763,245.48)	0.00%	(4,763,245.48)	0.00%	(4,763,245.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,237.50	0.00%	14,237.50	0.00%	14,237.50
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,375,123.77	(1.74%)	12,160,155.80	3.23%	12,552,863.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		271,320.39		695,433.36		516,054.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,700,925.49		10,972,245.88		11,667,679.24
2. Ending Fund Balance (Sum lines C and D1)		10,972,245.88		11,667,679.24		12,183,733.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,821.98		28,821.98		28,821.98
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	8,432,135.54		9,127,568.90		9,643,623.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,972,245.88		11,667,679.24		12,183,733.74
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
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)		2,511,288.36		2,511,288.36		2,511,288.36
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	1,179,272.84	0.00%	1,179,272.84	0.00%	1,179,272.84
2. Federal Revenues	8100-8299	16,827,256.12	0.00%	16,827,256.12	0.00%	16,827,256.12
3. Other State Revenues	8300-8599	16,662,568.24	0.00%	16,662,568.24	0.00%	16,662,568.24
4. Other Local Revenues	8600-8799	18,882,826.00	0.00%	18,882,826.00	0.00%	18,882,826.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,249,237.58	0.00%	1,249,237.58	0.00%	1,249,237.58
6. Total (Sum lines A1 thru A5c)		54,801,160.78	0.00%	54,801,160.78	0.00%	54,801,160.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,067,648.90		4,131,447.99
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	4,067,648.90	1.57%	4,131,447.99	1.59%	4,197,161.05
2. Classified Salaries						
a. Base Salaries				19,235,222.59		19,428,103.97
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	19,235,222.59	1.00%	19,428,103.97	1.02%	19,626,771.79
3. Employee Benefits	3000-3999	6,532,970.18	2.47%	6,694,327.50	2.39%	6,854,327.50
4. Books and Supplies	4000-4999	3,530,739.69	0.00%	3,530,739.69	0.00%	3,530,739.69
5. Services and Other Operating Expenditures	5000-5999	20,859,618.86	(18.55%)	16,991,012.84	(2.50%)	16,566,631.96
6. Capital Outlay	6000-6999	300,096.35	(.03%)	300,000.00	0.00%	300,000.00
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	3,725,528.79	0.00%	3,725,528.79	0.00%	3,725,528.79
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)		58,251,825.36	(5.92%)	54,801,160.78	0.00%	54,801,160.78
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,450,664.58)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,580,864.18		1,130,199.60		1,130,199.60
2. Ending Fund Balance (Sum lines C and D1)		1,130,199.60		1,130,199.60		1,130,199.60
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,130,199.60		1,130,199.60		1,130,199.60
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)		1,130,199.60		1,130,199.60		1,130,199.60
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)		17,033.14	(2.00%)	16,692.48	(2.00%)	16,358.63
(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	13,772,253.63	1.52%	13,981,398.63	1.53%	14,194,727.63
2. Federal Revenues	8100-8299	16,827,256.12	0.00%	16,827,256.12	0.00%	16,827,256.12
3. Other State Revenues	8300-8599	16,709,379.64	0.00%	16,709,379.64	0.00%	16,709,379.64
4. Other Local Revenues	8600-8799	20,133,715.55	0.00%	20,133,715.55	0.00%	20,133,715.55
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	0.00%	5,000.00	0.00%	5,000.00
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)		67,447,604.94	.31%	67,656,749.94	.32%	67,870,078.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,428,512.47		5,506,789.67
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	5,428,512.47	1.44%	5,506,789.67	1.46%	5,587,415.18
2. Classified Salaries						
a. Base Salaries				23,932,840.74		24,229,996.89
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	23,932,840.74	1.24%	24,229,996.89	1.26%	24,536,067.72
3. Employee Benefits	3000-3999	8,941,223.15	2.44%	9,159,643.87	2.37%	9,376,707.27
4. Books and Supplies	4000-4999	4,150,951.93	0.00%	4,150,951.93	0.00%	4,150,951.93
5. Services and Other Operating Expenditures	5000-5999	24,081,236.93	(16.06%)	20,212,630.91	(2.10%)	19,788,250.03
6. Capital Outlay	6000-6999	1,100,025.60	(54.55%)	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,015,637.50	5.21%	4,224,782.50	5.05%	4,438,111.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,037,716.69)	0.00%	(1,037,716.69)	0.00%	(1,037,716.69)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,237.50	0.00%	14,237.50	0.00%	14,237.50
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)		70,626,949.13	(5.19%)	66,961,316.58	.59%	67,354,024.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,179,344.19)		695,433.36		516,054.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,281,789.67		12,102,445.48		12,797,878.84
2. Ending Fund Balance (Sum lines C and D1)		12,102,445.48		12,797,878.84		13,313,933.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,821.98		28,821.98		28,821.98
b. Restricted	9740	1,130,199.60		1,130,199.60		1,130,199.60
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	8,432,135.54		9,127,568.90		9,643,623.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,511,288.36		2,511,288.36		2,511,288.36
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,102,445.48		12,797,878.84		13,313,933.34
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	2,511,288.36		2,511,288.36		2,511,288.36
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)		2,511,288.36		2,511,288.36		2,511,288.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.56%		3.75%		3.73%
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):						
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)		5,637,151.00		5,637,151.00		5,637,151.00
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)		70,626,949.13		66,961,316.58		67,354,024.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		70,626,949.13		66,961,316.58		67,354,024.44
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)		70,626,949.13		66,961,316.58		67,354,024.44
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)		2,118,808.47		2,008,839.50		2,020,620.73
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)		2,118,808.47		2,008,839.50		2,020,620.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected 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 budget adoption. 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 budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption 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. First 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			
	Budget Adoption	First Interim	Percent Change	Status
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2024-25)	69.34	69.34	0.0%	Met
1st Subsequent Year (2025-26)	69.34	69.34	0.0%	Met
2nd Subsequent Year (2026-27)	69.34	69.34	0.0%	Met
District Funded County Program ADA (Form A/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 A/AI, Line B5)				
Current Year (2024-25)	17,033.14	17,033.14	0.0%	Met
1st Subsequent Year (2025-26)	16,692.48	16,692.48	0.0%	Met
2nd Subsequent Year (2026-27)	16,358.63	16,358.63	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/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 MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
	Budget Adoption	First Interim			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals		Percent Change	Status
Current Year (2024-25)	28,736,044.00	29,181,320.99		1.5%	Met
1st Subsequent Year (2025-26)	29,233,669.00	29,678,945.99		1.5%	Met
2nd Subsequent Year (2026-27)	29,776,166.00	30,221,442.99		1.5%	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 budget adoption 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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. 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
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	First Interim		
		Projected Year Totals		
		(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2024-25)	33,598,951.69	38,302,576.36	14.0%	Not Met
1st Subsequent Year (2025-26)	34,266,644.30	38,896,430.43	13.5%	Not Met
2nd Subsequent Year (2026-27)	34,850,458.63	39,500,190.17	13.3%	Not 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 NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

A position classification study was implemented for management, salary schedule increases for all units were higher than projected at budget adoption, and several new and increased awards have been budgeted into all expenditure categories.

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 budget adoption.

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	14,756,551.59	16,827,256.12	14.0%	Yes
1st Subsequent Year (2025-26)	14,756,551.59	16,827,256.12	14.0%	Yes
2nd Subsequent Year (2026-27)	14,756,551.59	16,827,256.12	14.0%	Yes

Explanation:
(required if Yes) Two new grant contracts were awarded: California Volunteers Neighbor to Neighbor award and the CA Literacy Initiative award.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	14,568,861.29	16,709,379.64	14.7%	Yes
1st Subsequent Year (2025-26)	14,568,861.29	16,709,379.64	14.7%	Yes
2nd Subsequent Year (2026-27)	14,568,861.29	16,709,379.64	14.7%	Yes

Explanation:
(required if Yes) Three new grant contracts were awarded: Golden State Pathways contract, IEEEP Inclusion Grant, and the Certified Wellness Coach grant award.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	16,055,792.66	20,133,715.55	25.4%	Yes
1st Subsequent Year (2025-26)	16,055,792.66	20,133,715.55	25.4%	Yes
2nd Subsequent Year (2026-27)	16,055,792.66	20,133,715.55	25.4%	Yes

Explanation:
(required if Yes) Napa COE became the fiscal agent for Educating for Careers, received the School Link Partnership and Capacity Grant, and received an increase in our after school program contracts with districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	4,593,242.86	4,150,951.93	-9.6%	Yes
1st Subsequent Year (2025-26)	4,593,242.86	4,150,951.93	-9.6%	Yes
2nd Subsequent Year (2026-27)	4,593,242.86	4,150,951.93	-9.6%	Yes

Explanation:
(required if Yes) Budget was moved to services and other operating expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	20,939,907.94	24,081,236.93	15.0%	Yes
1st Subsequent Year (2025-26)	16,575,782.42	20,212,630.91	21.9%	Yes
2nd Subsequent Year (2026-27)	16,014,299.11	19,788,250.03	23.6%	Yes

Explanation:
(required if Yes) New awards have been budgeted into all expenditure categories.

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	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	45,381,205.54	53,670,351.31	18.3%	Not Met
1st Subsequent Year (2025-26)	45,381,205.54	53,670,351.31	18.3%	Not Met
2nd Subsequent Year (2026-27)	45,381,205.54	53,670,351.31	18.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	25,533,150.80	28,232,188.86	10.6%	Not Met
1st Subsequent Year (2025-26)	21,169,025.28	24,363,582.84	15.1%	Not Met
2nd Subsequent Year (2026-27)	20,607,541.97	23,939,201.96	16.2%	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 NOT MET - Projected total operating revenues have changed since budget adoption 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

Two new grant contracts were awarded: California Volunteers Neighbor to Neighbor award and the CA Literacy Initiative award.

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Three new grant contracts were awarded: Golden State Pathways contract, IEEEP Inclusion Grant, and the Certified Wellness Coach grant award.

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

Napa COE became the fiscal agent for Educating for Careers, received the School Link Partnership and Capacity Grant, and received an increase in our after school program contracts with districts.
- 1b.

STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption 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)

Budget was moved to services and other operating expenditures.

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

New awards have been budgeted into all expenditure categories.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	352,864.53	612,570.58	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		575,357.77	

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%	3.8%	3.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.2%	1.3%	1.2%

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):

	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)	5,637,151.00	5,637,151.00	5,637,151.00

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)	271,320.39	12,375,123.77	N/A	Met
1st Subsequent Year (2025-26)	695,433.36	12,160,155.80	N/A	Met
2nd Subsequent Year (2026-27)	516,054.50	12,552,863.66	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)	12,102,445.48	Met
1st Subsequent Year (2025-26)	12,797,878.84	Met
2nd Subsequent Year (2026-27)	13,313,933.34	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)	14,875,372.00	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:	70,626,949.13	66,961,316.58	67,354,024.44
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)	70,626,949.13	66,961,316.58	67,354,024.44
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)	70,626,949.13	66,961,316.58	67,354,024.44
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,118,808.47	2,008,839.50	2,020,620.73
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)	2,118,808.47	2,008,839.50	2,020,620.73

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)	2,511,288.36	2,511,288.36	2,511,288.36
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)	2,511,288.36	2,511,288.36	2,511,288.36
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.56%	3.75%	3.73%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,118,808.47	2,008,839.50	2,020,620.73
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 budget adoption 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 budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

1a. Does your 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 budget adoption.

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 budget adoption.

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(1,278,690.77)	(1,349,237.58)	5.5%	70,546.81	Not Met
1st Subsequent Year (2025-26)	(1,278,690.77)	(1,349,237.58)	5.5%	70,546.81	Not Met
2nd Subsequent Year (2026-27)	(1,278,690.77)	(1,349,237.58)	5.5%	70,546.81	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	0.00	5,000.00	New	5,000.00	Met
1st Subsequent Year (2025-26)	0.00	5,000.00	New	5,000.00	Met
2nd Subsequent Year (2026-27)	0.00	5,000.00	New	5,000.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	9,237.50	14,237.50	54.1%	5,000.00	Met
1st Subsequent Year (2025-26)	9,237.50	14,237.50	54.1%	5,000.00	Met
2nd Subsequent Year (2026-27)	9,237.50	14,237.50	54.1%	5,000.00	Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since budget adoption 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.	NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.	
	Explanation: (required if NOT met)	Increases to contributions for the Routine Restricted Maintenance Account and Differential Assistance.
1b.	MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	
1c.	MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	
1d.	NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.	
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the County Office's Long-term Commitments

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

1.

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

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

No
2.

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation		Unrestricted	583,097.50		11,140,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	N/A	Unrestricted	No planned expenditures		447,219
Other Long-term Commitments (do not include OPEB):					
TOTAL:					11,587,219

Type of Commitment (continued):	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	587,488	582,888	583,088	587,888
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	587,488	582,888	583,088	587,888
Has total annual payment increased over prior year (2023-24)		No	No	Yes

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

No

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

Budget Adoption

(Form 01CS, Item S7A)

First 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

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

3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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)

402,764.95	608,925.69
402,764.95	608,925.69
402,764.00	608,925.69

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. Does your 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

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

3

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

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

4

Comments:

S8. Status of Labor Agreements

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

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

The 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 budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.8	52.8	52.8	52.8

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

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 Budget Adoption

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 Budget Adoption

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

S8B. Cost Analysis of 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 budget adoption?

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

If No, continue with section S8B.

No

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	80.0	80.0	80.0

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

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

Yes

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 Budget Adoption

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

Oct 01, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

357,568

0

0

% change in salary schedule from prior year

800.0%

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

707,558

778,314

856,145

3. Percent of H&W cost paid by employer

80.0%

80.0%

80.0%

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

10.0%

10.0%

10.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
79,350	81,731	84,183
3.0%	3.0%	3.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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 budget adoption?

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	138.8	138.8	138.8

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

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 Budget Adoption

2. Salary settlement:

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

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

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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)
---------------------------	----------------------------------	----------------------------------

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

- Are step & column adjustments included in the interm and MYPs?
- Cost of step & column adjustments
- 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)
---------------------------	----------------------------------	----------------------------------

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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?	Yes
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)