

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2024

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

  X  

POSITIVE CERTIFICATION

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

      

QUALIFIED CERTIFICATION

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

      

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Amy Banks

Telephone: (916) 771-1600 Ext. 50111

Title: Associate Superintendent Business Services

E-mail: abanks01@rcsdk8.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	139,828,196.00	139,828,196.00	21,191,386.30	143,763,612.00	3,935,416.00	2.8%
2) Federal Revenue		8100-8299	5,052,476.00	5,052,476.00	242,277.45	4,685,561.00	(366,915.00)	-7.3%
3) Other State Revenue		8300-8599	21,351,162.00	21,351,162.00	3,707,694.56	23,775,417.00	2,424,255.00	11.4%
4) Other Local Revenue		8600-8799	10,681,700.00	10,681,700.00	3,831,384.35	11,214,889.00	533,189.00	5.0%
5) TOTAL, REVENUES			176,913,534.00	176,913,534.00	28,972,742.66	183,439,479.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	82,894,817.00	82,894,817.00	22,579,762.86	83,673,397.00	(778,580.00)	-0.9%
2) Classified Salaries		2000-2999	24,627,319.00	24,627,319.00	7,337,580.93	25,017,894.00	(390,575.00)	-1.6%
3) Employee Benefits		3000-3999	42,262,736.00	42,262,736.00	9,754,455.04	42,496,244.00	(233,508.00)	-0.6%
4) Books and Supplies		4000-4999	4,805,911.00	4,805,911.00	2,290,090.79	7,578,434.00	(2,772,523.00)	-57.7%
5) Services and Other Operating Expenditures		5000-5999	18,885,895.00	18,885,895.00	7,107,052.98	22,646,249.00	(3,760,354.00)	-19.9%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	573,966.37	4,120,214.00	(4,055,214.00)	-6,238.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,280,539.00	4,280,539.00	3,065.32	5,151,960.00	(871,421.00)	-20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(586,024.00)	(586,024.00)	0.00	(582,040.00)	(3,984.00)	0.7%
9) TOTAL, EXPENDITURES			177,236,193.00	177,236,193.00	49,645,974.29	190,102,352.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(322,659.00)	(322,659.00)	(20,673,231.63)	(6,662,873.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(322,659.00)	(322,659.00)	(20,673,231.63)	(6,662,873.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,234,920.00	68,234,920.00		78,797,352.00	10,562,432.00	15.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,234,920.00	68,234,920.00		78,797,352.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,234,920.00	68,234,920.00		78,797,352.00		
2) Ending Balance, June 30 (E + F1e)			67,912,261.00	67,912,261.00		72,134,479.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	18,756.00	18,756.00		35,083.00		
Prepaid Items		9713	629,292.00	629,292.00		2,852,072.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	22,062,620.00	22,062,620.00		23,116,606.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	28,830,235.00	28,830,235.00		27,907,867.00		
Maintenance	0000	9760	1,555,737.00					
Curriculum Adoption	0000	9760	4,432,637.00					
New School Start-Up	0000	9760	11,315,233.00					
Technology Replacement	0000	9760	6,158,028.00					
Safety Measures	0000	9760	44,451.00					
Technology Infrastructure	0000	9760	824,149.00					
SELPA Funding Realignment	0000	9760	3,000,000.00					
SELF AB-218 Liability	0000	9760	1,500,000.00					
Maintenance	0000	9760		1,555,737.00				
Curriculum Adoption	0000	9760		4,432,637.00				
New School Start-Up	0000	9760		11,315,233.00				
Technology Replacement	0000	9760		6,158,028.00				
Safety Measures	0000	9760		44,451.00				
Technology Infrastructure	0000	9760		824,149.00				
SELPA Funding Realignment	0000	9760		3,000,000.00				
SELF AB-218 Liability	0000	9760		1,500,000.00				
Maintenance	0000	9760				2,003,015.00		
Curriculum Adoption	0000	9760				4,844,990.00		
New School Start-Up	0000	9760				8,843,743.00		
Technology Replacement	0000	9760				6,152,913.00		
Safety Measures	0000	9760				398,354.00		
Technology Infrastructure	0000	9760				1,164,852.00		
SELPA Funding Realignment	0000	9760				3,000,000.00		
SELF AB-218 Liability	0000	9760				1,500,000.00		
d) Assigned								
Other Assignments		9780	4,685,643.00	4,685,643.00		7,190,582.00		
Site/Department Carry over	0000	9780	150,000.00					
Medi-Cal Administrative Activities	0000	9780	99,285.00					
Erate	0000	9780	489,843.00					
LCFF Supplemental	0000	9780	401,791.00					
2% Board Reserve	0000	9780	312,428.00					
2% Board Reserve	1100	9780	3,232,296.00					
Site/Department Carry over	0000	9780		150,000.00				
Medi-Cal Administrative Activities	0000	9780		99,285.00				
Erate	0000	9780		489,843.00				
LCFF Supplemental	0000	9780		401,791.00				
2% Board Reserve	0000	9780		312,428.00				
2% Board Reserve	1100	9780		3,232,296.00				
Site/Department Carry over	0000	9780				150,000.00		
Medi-Cal Administrative Activities	0000	9780				107,514.00		
Erate	0000	9780				230,438.00		
LCFF Supplemental	0000	9780				2,900,583.00		
2% Board Reserve	0000	9780				3,802,047.00		
e) Unassigned/Unappropriated								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Reserve for Economic Uncertainties		9789	5,317,086.00	5,317,086.00		5,703,071.00		
Unassigned/Unappropriated Amount		9790	6,343,629.00	6,343,629.00		5,304,198.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,363,261.00	58,363,261.00	16,220,830.00	60,515,480.00	2,152,219.00	3.7%
Education Protection Account State Aid - Current Year		8012	16,045,222.00	16,045,222.00	3,948,268.00	14,103,856.00	(1,941,366.00)	-12.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	264,613.00	264,613.00	0.00	265,009.00	396.00	0.1%
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	50,067,218.00	50,067,218.00	0.00	53,275,322.00	3,208,104.00	6.4%
Unsecured Roll Taxes		8042	1,071,000.00	1,071,000.00	987,687.58	1,146,222.00	75,222.00	7.0%
Prior Years' Taxes		8043	24,302.00	24,302.00	243.19	26,257.00	1,955.00	8.0%
Supplemental Taxes		8044	1,605,524.00	1,605,524.00	42,680.65	1,666,388.00	60,864.00	3.8%
Education Revenue Augmentation Fund (ERAF)		8045	7,729,133.00	7,729,133.00	0.00	8,814,959.00	1,085,826.00	14.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,447,697.00	1,447,697.00	0.00	565,138.00	(882,559.00)	-61.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,617,970.00	136,617,970.00	21,199,709.42	140,378,631.00	3,760,661.00	2.8%
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	(31,909.00)	(31,909.00)	(8,323.12)	(33,548.00)	(1,639.00)	5.1%
Property Taxes Transfers		8097	3,242,135.00	3,242,135.00	0.00	3,418,529.00	176,394.00	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			139,828,196.00	139,828,196.00	21,191,386.30	143,763,612.00	3,935,416.00	2.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,291,556.00	3,291,556.00	0.00	2,697,713.00	(593,843.00)	-18.0%
Special Education Discretionary Grants		8182	195,363.00	195,363.00	0.00	195,363.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	136,586,061.00	136,586,061.00	21,191,386.30	140,345,083.00	3,759,022.00	2.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,563,917.00	3,563,917.00	335,267.49	3,919,525.00	355,608.00	10.0%
4) Other Local Revenue		8600-8799	2,288,000.00	2,288,000.00	1,454,825.96	2,833,489.00	545,489.00	23.8%
5) TOTAL, REVENUES			142,437,978.00	142,437,978.00	22,981,479.75	147,098,097.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	64,944,109.00	64,944,109.00	17,509,993.40	64,843,440.00	100,669.00	0.2%
2) Classified Salaries		2000-2999	13,657,476.00	13,657,476.00	4,202,842.83	13,663,371.00	(5,895.00)	0.0%
3) Employee Benefits		3000-3999	25,354,226.00	25,354,226.00	7,014,561.47	25,077,160.00	277,066.00	1.1%
4) Books and Supplies		4000-4999	3,299,803.00	3,299,803.00	1,026,091.78	4,424,386.00	(1,124,583.00)	-34.1%
5) Services and Other Operating Expenditures		5000-5999	11,312,398.00	11,312,398.00	4,606,052.25	11,783,327.00	(470,929.00)	-4.2%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	13,050.00	2,285,369.00	(2,220,369.00)	-3,416.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	707,546.00	707,546.00	3,065.32	707,546.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(685,839.00)	(685,839.00)	0.00	(687,745.00)	1,906.00	-0.3%
9) TOTAL, EXPENDITURES			118,654,719.00	118,654,719.00	34,375,657.05	122,096,854.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,783,259.00	23,783,259.00	(11,394,177.30)	25,001,243.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(25,768,731.00)	(25,768,731.00)	0.00	(31,610,192.00)	(5,841,461.00)	22.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,768,731.00)	(25,768,731.00)	0.00	(31,610,192.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,985,472.00)	(1,985,472.00)	(11,394,177.30)	(6,608,949.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,835,113.00	47,835,113.00		55,626,822.00	7,791,709.00	16.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,835,113.00	47,835,113.00		55,626,822.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,835,113.00	47,835,113.00		55,626,822.00		
2) Ending Balance, June 30 (E + F1e)			45,849,641.00	45,849,641.00		49,017,873.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	18,756.00	18,756.00		35,083.00		
Prepaid Items		9713	629,292.00	629,292.00		2,852,072.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	28,830,235.00	28,830,235.00		27,907,867.00		
Maintenance	0000	9760	1,555,737.00					
Curriculum Adoption	0000	9760	4,432,637.00					
New School Start-Up	0000	9760	11,315,233.00					
Technology Replacement	0000	9760	6,158,028.00					
Safety Measures	0000	9760	44,451.00					
Technology Infrastructure	0000	9760	824,149.00					
SELPA Funding Realignment	0000	9760	3,000,000.00					
SELF AB-218 Liability	0000	9760	1,500,000.00					
Maintenance	0000	9760		1,555,737.00				
Curriculum Adoption	0000	9760		4,432,637.00				
New School Start-Up	0000	9760		11,315,233.00				
Technology Replacement	0000	9760		6,158,028.00				
Safety Measures	0000	9760		44,451.00				
Technology Infrastructure	0000	9760		824,149.00				
SELPA Funding Realignment	0000	9760		3,000,000.00				
SELF AB-218 Liability	0000	9760		1,500,000.00				
Maintenance	0000	9760				2,003,015.00		
Curriculum Adoption	0000	9760				4,844,990.00		
New School Start-Up	0000	9760				8,843,743.00		
Technology Replacement	0000	9760				6,152,913.00		
Safety Measures	0000	9760				398,354.00		
Technology Infrastructure	0000	9760				1,164,852.00		
SELPA Funding Realignment	0000	9760				3,000,000.00		
SELF AB-218 Liability	0000	9760				1,500,000.00		
d) Assigned								
Other Assignments		9780	4,685,643.00	4,685,643.00		7,190,582.00		
Site/Department Carry over	0000	9780	150,000.00					
Medi-Cal Administrative Activities	0000	9780	99,285.00					
Erate	0000	9780	489,843.00					
LCFF Supplemental	0000	9780	401,791.00					
2% Board Reserve	0000	9780	312,428.00					
2% Board Reserve	1100	9780	3,232,296.00					
Site/Department Carry over	0000	9780		150,000.00				
Medi-Cal Administrative Activities	0000	9780		99,285.00				
Erate	0000	9780		489,843.00				
LCFF Supplemental	0000	9780		401,791.00				
2% Board Reserve	0000	9780		312,428.00				
2% Board Reserve	1100	9780		3,232,296.00				
Site/Department Carry over	0000	9780				150,000.00		
Medi-Cal Administrative Activities	0000	9780				107,514.00		
Erate	0000	9780				230,438.00		
LCFF Supplemental	0000	9780				2,900,583.00		
2% Board Reserve	0000	9780				3,802,047.00		
e) Unassigned/Unappropriated								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Reserve for Economic Uncertainties		9789	5,317,086.00	5,317,086.00		5,703,071.00		
Unassigned/Unappropriated Amount		9790	6,343,629.00	6,343,629.00		5,304,198.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,363,261.00	58,363,261.00	16,220,830.00	60,515,480.00	2,152,219.00	3.7%
Education Protection Account State Aid - Current Year		8012	16,045,222.00	16,045,222.00	3,948,268.00	14,103,856.00	(1,941,366.00)	-12.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	264,613.00	264,613.00	0.00	265,009.00	396.00	0.1%
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	50,067,218.00	50,067,218.00	0.00	53,275,322.00	3,208,104.00	6.4%
Unsecured Roll Taxes		8042	1,071,000.00	1,071,000.00	987,687.58	1,146,222.00	75,222.00	7.0%
Prior Years' Taxes		8043	24,302.00	24,302.00	243.19	26,257.00	1,955.00	8.0%
Supplemental Taxes		8044	1,605,524.00	1,605,524.00	42,680.65	1,666,388.00	60,864.00	3.8%
Education Revenue Augmentation Fund (ERAF)		8045	7,729,133.00	7,729,133.00	0.00	8,814,959.00	1,085,826.00	14.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,447,697.00	1,447,697.00	0.00	565,138.00	(882,559.00)	-61.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,617,970.00	136,617,970.00	21,199,709.42	140,378,631.00	3,760,661.00	2.8%
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	(31,909.00)	(31,909.00)	(8,323.12)	(33,548.00)	(1,639.00)	5.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			136,586,061.00	136,586,061.00	21,191,386.30	140,345,083.00	3,759,022.00	2.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,242,135.00	3,242,135.00	0.00	3,418,529.00	176,394.00	5.4%
2) Federal Revenue		8100-8299	5,052,476.00	5,052,476.00	242,277.45	4,685,561.00	(366,915.00)	-7.3%
3) Other State Revenue		8300-8599	17,787,245.00	17,787,245.00	3,372,427.07	19,855,892.00	2,068,647.00	11.6%
4) Other Local Revenue		8600-8799	8,393,700.00	8,393,700.00	2,376,558.39	8,381,400.00	(12,300.00)	-0.1%
5) TOTAL, REVENUES			34,475,556.00	34,475,556.00	5,991,262.91	36,341,382.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,950,708.00	17,950,708.00	5,069,769.46	18,829,957.00	(879,249.00)	-4.9%
2) Classified Salaries		2000-2999	10,969,843.00	10,969,843.00	3,134,738.10	11,354,523.00	(384,680.00)	-3.5%
3) Employee Benefits		3000-3999	16,908,510.00	16,908,510.00	2,739,893.57	17,419,084.00	(510,574.00)	-3.0%
4) Books and Supplies		4000-4999	1,506,108.00	1,506,108.00	1,263,999.01	3,154,048.00	(1,647,940.00)	-109.4%
5) Services and Other Operating Expenditures		5000-5999	7,573,497.00	7,573,497.00	2,501,000.73	10,862,922.00	(3,289,425.00)	-43.4%
6) Capital Outlay		6000-6999	0.00	0.00	560,916.37	1,834,845.00	(1,834,845.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,572,993.00	3,572,993.00	0.00	4,444,414.00	(871,421.00)	-24.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,815.00	99,815.00	0.00	105,705.00	(5,890.00)	-5.9%
9) TOTAL, EXPENDITURES			58,581,474.00	58,581,474.00	15,270,317.24	68,005,498.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,105,918.00)	(24,105,918.00)	(9,279,054.33)	(31,664,116.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	25,768,731.00	25,768,731.00	0.00	31,610,192.00	5,841,461.00	22.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,768,731.00	25,768,731.00	0.00	31,610,192.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,662,813.00	1,662,813.00	(9,279,054.33)	(53,924.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,399,807.00	20,399,807.00		23,170,530.00	2,770,723.00	13.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,399,807.00	20,399,807.00		23,170,530.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,399,807.00	20,399,807.00		23,170,530.00		
2) Ending Balance, June 30 (E + F1e)			22,062,620.00	22,062,620.00		23,116,606.00		
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		

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	22,062,620.00	22,062,620.00		23,116,606.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
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	3,242,135.00	3,242,135.00	0.00	3,418,529.00	176,394.00	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,242,135.00	3,242,135.00	0.00	3,418,529.00	176,394.00	5.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,960,000.00	4,960,000.00	49,855.96	4,975,000.00	15,000.00	0.3%
3) Other State Revenue		8300-8599	7,440,000.00	7,440,000.00	12,780.84	8,000,000.00	560,000.00	7.5%
4) Other Local Revenue		8600-8799	385,000.00	385,000.00	388,225.68	468,530.00	83,530.00	21.7%
5) TOTAL, REVENUES			12,785,000.00	12,785,000.00	450,862.48	13,443,530.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,259,934.00	3,259,934.00	891,239.44	3,213,251.00	46,683.00	1.4%
3) Employee Benefits		3000-3999	1,270,006.00	1,270,006.00	344,981.51	1,255,841.00	14,165.00	1.1%
4) Books and Supplies		4000-4999	6,370,000.00	6,370,000.00	1,484,389.88	6,425,000.00	(55,000.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	444,500.00	444,500.00	108,009.12	444,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	260,000.00	260,000.00	0.00	260,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	586,024.00	586,024.00	0.00	582,040.00	3,984.00	0.7%
9) TOTAL, EXPENDITURES			12,190,464.00	12,190,464.00	2,828,619.95	12,180,632.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			594,536.00	594,536.00	(2,377,757.47)	1,262,898.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			594,536.00	594,536.00	(2,377,757.47)	1,262,898.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,752,996.00	12,752,996.00		16,109,207.00	3,356,211.00	26.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,752,996.00	12,752,996.00		16,109,207.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,752,996.00	12,752,996.00		16,109,207.00		
2) Ending Balance, June 30 (E + F1e)			13,347,532.00	13,347,532.00		17,372,105.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		28,023.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,347,532.00	13,347,532.00		17,344,082.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,960,000.00	4,960,000.00	49,855.96	4,975,000.00	15,000.00	0.3%
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			4,960,000.00	4,960,000.00	49,855.96	4,975,000.00	15,000.00	0.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	7,440,000.00	7,440,000.00	12,780.84	8,000,000.00	560,000.00	7.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,440,000.00	7,440,000.00	12,780.84	8,000,000.00	560,000.00	7.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	182,318.04	25,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	189,478.55	433,530.00	83,530.00	23.9%
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	10,000.00	10,000.00	16,429.09	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385,000.00	385,000.00	388,225.68	468,530.00	83,530.00	21.7%
<b>TOTAL, REVENUES</b>			12,785,000.00	12,785,000.00	450,862.48	13,443,530.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,660,249.00	2,660,249.00	692,995.29	2,606,731.00	53,518.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	455,321.00	455,321.00	151,773.68	459,874.00	(4,553.00)	-1.0%
Clerical, Technical and Office Salaries		2400	144,364.00	144,364.00	46,470.47	146,646.00	(2,282.00)	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,259,934.00	3,259,934.00	891,239.44	3,213,251.00	46,683.00	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	768,231.00	768,231.00	201,321.45	745,007.00	23,224.00	3.0%
OASDI/Medicare/Alternative		3301-3302	226,381.00	226,381.00	60,536.58	216,992.00	9,389.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	18,983,981.00	18,983,981.00	5,134,782.50	19,909,218.00	925,237.00	4.9%
5) TOTAL, REVENUES			18,983,981.00	18,983,981.00	5,134,782.50	19,909,218.00		
<b>B. EXPENDITURES</b>								
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	6,576.43	616,797.00	(616,797.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,913,070.00	1,913,070.00	366,604.82	2,262,562.00	(349,492.00)	-18.3%
6) Capital Outlay		6000-6999	16,000,000.00	16,000,000.00	343,761.58	21,409,000.00	(5,409,000.00)	-33.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		138,640.00	138,640.00	71,943.00	138,640.00	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			18,051,710.00	18,051,710.00	788,885.83	24,426,999.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			932,271.00	932,271.00	4,345,896.67	(4,517,781.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			932,271.00	932,271.00	4,345,896.67	(4,517,781.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,539,872.00	38,539,872.00		41,257,132.00	2,717,260.00	7.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,539,872.00	38,539,872.00		41,257,132.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,539,872.00	38,539,872.00		41,257,132.00		
2) Ending Balance, June 30 (E + F1e)			39,472,143.00	39,472,143.00		36,739,351.00		
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	39,472,143.00	39,472,143.00		36,739,351.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	547,847.05	1,225,237.00	925,237.00	308.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	18,683,981.00	18,683,981.00	4,586,935.45	18,683,981.00	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			18,983,981.00	18,983,981.00	5,134,782.50	19,909,218.00	925,237.00	4.9%
<b>TOTAL, REVENUES</b>			18,983,981.00	18,983,981.00	5,134,782.50	19,909,218.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	900.00	900.00	308.06	900.00	0.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	308.06	900.00		
<b>B. EXPENSES</b>								
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,100.00	5,100.00	0.00	5,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(4,200.00)	(4,200.00)	308.06	(4,200.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,200.00)	(4,200.00)	308.06	(4,200.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	33,719.00	33,719.00		34,083.00	364.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			33,719.00	33,719.00		34,083.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,719.00	33,719.00		34,083.00		
2) Ending Net Position, June 30 (E + F1e)			29,519.00	29,519.00		29,883.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	29,519.00	29,519.00		29,883.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900.00	900.00	308.06	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	900.00	308.06	900.00	0.00	0.0%
TOTAL, REVENUES			900.00	900.00	308.06	900.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,483.08	11,483.08	11,719.21	11,719.21	236.13	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	11,483.08	11,483.08	11,719.21	11,719.21	236.13	2.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	12.26	12.26	12.26	12.26	0.00	0.0%
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	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	12.26	12.26	12.26	12.26	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	11,495.34	11,495.34	11,731.47	11,731.47	236.13	2.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	November		74,245,556.00	73,613,544.00	62,226,270.00	59,035,867.00	53,255,809.00	38,993,913.00	76,636,342.00	59,459,424.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,896,577.00	2,896,577.00	9,162,106.00	5,213,838.00	0.00	9,713,003.00	6,327,807.00	6,327,807.00
Property Taxes	8020-8079		45,939.00	0.00	984,672.00	0.00	0.00	30,659,500.00	97,884.00	0.00
Miscellaneous Funds	8080-8099		0.00	(1,921.00)	(3,841.00)	(2,561.00)	(2,561.00)	(3,238.00)	(3,238.00)	(3,238.00)
Federal Revenue	8100-8299		0.00	0.00	206,864.00	35,413.00	274,362.00	120,773.00	241,545.00	71,690.00
Other State Revenue	8300-8599		588,372.00	588,372.00	1,419,029.00	1,111,922.00	0.00	823,620.00	2,043,220.00	1,258,170.00
Other Local Revenue	8600-8799		621,158.00	621,346.00	1,057,233.00	1,531,647.00	168,049.00	900,184.00	681,407.00	316,701.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,152,046.00	4,104,374.00	12,826,063.00	7,890,259.00	439,850.00	42,213,842.00	9,388,625.00	7,971,130.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		707,479.00	7,168,910.00	7,296,637.00	7,406,737.00	7,488,683.00	405,030.00	15,691,321.00	7,339,326.00
Classified Salaries	2000-2999		964,873.00	2,097,733.00	2,139,301.00	2,135,674.00	2,170,067.00	2,228,236.00	2,430,137.00	2,218,715.00
Employee Benefits	3000-3999		738,914.00	2,999,322.00	3,030,852.00	2,985,368.00	3,162,222.00	1,039,499.00	5,543,746.00	3,141,077.00
Books and Supplies	4000-4999		547,540.00	604,342.00	892,525.00	245,684.00	285,985.00	294,165.00	426,738.00	626,743.00
Services	5000-5999		2,505,941.00	1,545,847.00	1,434,452.00	1,620,813.00	1,145,800.00	989,780.00	2,862,011.00	984,541.00
Capital Outlay	6000-6999		152,430.00	400,680.00	0.00	20,857.00	374,810.00	3,113.00	0.00	139,477.00
Other Outgo	7000-7499		766.00	766.00	766.00	766.00	766.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,617,943.00	14,817,600.00	14,794,533.00	14,415,899.00	14,628,333.00	4,959,823.00	26,953,953.00	14,429,879.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(858,065.00)	(80,835.00)	(42,517.00)	(10,429.00)	(49.00)	(61,301.00)			
Accounts Receivable	9200-9299	14,108,123.00	4,138,806.00	975,051.00	2,130,322.00	773,345.00	(1,918,371.00)	1,144,138.00	1,144,138.00	1,144,138.00
Due From Other Funds	9310	236,308.00		236,308.00						
Stores	9320	16,530.00	3,429.00	(13,489.00)	7,644.00	(15,174.00)	406.00			
Prepaid Expenditures	9330	1,056,677.00		327,281.00	(2,122,677.00)					

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		14,559,573.00	4,061,400.00	1,246,326.00	241,168.00	758,122.00	(1,979,266.00)	1,144,138.00	1,144,138.00	1,144,138.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,440,953.00	3,227,515.00	1,920,374.00	896,278.00	12,540.00	(1,905,853.00)	755,728.00	755,728.00	755,728.00
Due To Other Funds	9610	0.00			0.00					
Current Loans	9640									
Unearned Revenues	9650	566,823.00			566,823.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		10,007,776.00	3,227,515.00	1,920,374.00	1,463,101.00	12,540.00	(1,905,853.00)	755,728.00	755,728.00	755,728.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,551,797.00	833,885.00	(674,048.00)	(1,221,933.00)	745,582.00	(73,413.00)	388,410.00	388,410.00	388,410.00
E. NET INCREASE/DECREASE (B - C + D)			(632,012.00)	(11,387,274.00)	(3,190,403.00)	(5,780,068.00)	(14,261,896.00)	37,642,429.00	(17,176,918.00)	(6,070,339.00)
F. ENDING CASH (A + E)			73,613,544.00	62,226,270.00	59,035,867.00	53,255,809.00	38,993,913.00	76,636,342.00	59,459,424.00	53,389,085.00
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):									
A. BEGINNING CASH	November	53,389,085.00	52,186,773.00	68,254,816.00	62,321,522.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	9,713,003.00	6,327,807.00	6,327,807.00	9,396,614.00	316,390.00		74,619,336.00	74,619,336.00
Principal Apportionment	8020-8079	20,815.00	21,448,830.00	767,831.00	11,733,824.00			65,759,295.00	65,759,295.00
Property Taxes	8080-8099	(3,238.00)	(3,238.00)	(3,238.00)	(3,236.00)	3,418,529.00		3,384,981.00	3,384,981.00
Miscellaneous Funds		0.00	483,282.00	87,290.00	3,164,342.00			4,685,561.00	4,685,561.00
Federal Revenue	8100-8299	2,240,463.00	1,478,201.00	1,258,171.00	10,965,877.00			23,775,417.00	23,775,417.00
Other State Revenue	8300-8599		788,698.00	847,169.00	2,525,939.00			11,214,889.00	11,214,889.00
Other Local Revenue	8600-8799	1,155,358.00						0.00	0.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,126,401.00	30,523,580.00	9,285,030.00	37,783,360.00	3,734,919.00	0.00	183,439,479.00	183,439,479.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,414,347.00	7,430,956.00	7,681,726.00	7,642,245.00	0.00		83,673,397.00	83,673,397.00
Classified Salaries	2000-2999	2,304,190.00	2,266,918.00	2,313,017.00	1,749,033.00			25,017,894.00	25,017,894.00
Employee Benefits	3000-3999	3,183,069.00	3,178,108.00	3,236,594.00	10,257,473.00			42,496,244.00	42,496,244.00
Books and Supplies	4000-4999	557,773.00	650,398.00	655,903.00	1,790,638.00			7,578,434.00	7,578,434.00
Services	5000-5999	1,209,624.00	1,188,508.00	1,317,043.00	5,861,889.00			22,646,249.00	22,646,249.00
Capital Outlay	6000-6999	48,120.00	129,059.00	402,451.00	2,449,217.00			4,120,214.00	4,120,214.00
Other Outgo	7000-7499	0.00	0.00	0.00	121,676.00	4,444,414.00		4,569,920.00	4,569,920.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		14,717,123.00	14,843,947.00	15,606,734.00	29,872,171.00	4,444,414.00	0.00	190,102,352.00	190,102,352.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(195,131.00)	
Accounts Receivable	9200-9299	1,144,138.00	1,144,138.00	1,144,138.00	1,144,142.00			14,108,123.00	
Due From Other Funds	9310							236,308.00	
Stores	9320							(17,184.00)	
Prepaid Expenditures	9330							(1,795,396.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,144,138.00	1,144,138.00	1,144,138.00	1,144,142.00	0.00	0.00	12,336,720.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	755,728.00	755,728.00	755,728.00	755,731.00			9,440,953.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							566,823.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		755,728.00	755,728.00	755,728.00	755,731.00	0.00	0.00	10,007,776.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		388,410.00	388,410.00	388,410.00	388,411.00	0.00	0.00	2,328,944.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,202,312.00)	16,068,043.00	(5,933,294.00)	8,299,600.00	(709,495.00)	0.00	(4,333,929.00)	(6,662,873.00)
F. ENDING CASH (A + E)		52,186,773.00	68,254,816.00	62,321,522.00	70,621,122.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								69,911,627.00	

**MULTI - YEAR PROJECTION ASSUMPTIONS**  
**FISCAL YEARS ENDING 2026-27**  
**FIRST INTERIM-2024-25**

<b>REVENUES</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
COST OF LIVING ADJUSTMENT (COLA)	1.07%	2.93%	3.08%
ENROLLMENT GROWTH	100	100	100
ENROLLMENT PROJECTION	12,290	12,390	12,490
ADA PROJECTIONS	11,700	11,795	11,891
UNDUPLICATED COUNT	5,500	5,500	5,500
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	K-3 26:1 School Avg.	K-3 26:1 School Avg.	K-3 26:1 School Avg.
TK CLASS SIZE	TK 12:1	TK 10:1	TK 10:1
LOTTERY INCOME-URESTRICTED	\$191.00/annual	\$191.00/annual	\$191.00/annual
LOTTERY INCOME-RESTRICTED	\$82.00/annual	\$82.00/annual	\$82.00/annual
INTEREST INCOME	\$100,000	\$100,000	\$100,000
<b>EXPENSES</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
STEP AND COLUMN (ALL STAFF)	District Wide = 2.11%	District Wide = 2.11%	District Wide = 2.11%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	27.05%	27.60%	28.00%
STATE UNEMPLOYMENT INSURANCE RATE	0.05%	0.05%	0.05%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIREEES	10 FTE	10 FTE	10 FTE
GROWTH POSITIONS - TEACHERS	4 FTE	4 FTE	4 FTE
GROWTH POSITIONS - SPED CERT	2 FTE	2 FTE	2 FTE
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4 FTE	10 FTE	4 FTE
SPECIAL ED PCOE BILLBACK	Rate increase 10%	Rate increase 10%	Rate increase 10%
TRANSPORTATION CONTRACT WITH RJUHSD	Rate increase 10%	Rate increase 10%	Rate increase 10%
UTILITIES	Rate increase 10%	Rate increase 10%	Rate increase 10%
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

**ROSEVILLE CITY SCHOOL DISTRICT  
FIRST INTERIM-2024-25  
MULTI YEAR PROJECTION  
RESTRICTED AND UNRESTRICTED FUNDS**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>REVENUES</b>			
LCFF	143,763,612	148,311,435	152,125,173
Federal Revenue	4,685,561	4,685,561	4,685,561
Other State Revenue	23,775,417	23,833,921	23,876,259
Local Revenues	11,214,889	11,264,889	11,314,889
<b>TOTAL REVENUES</b>	<b>183,439,479</b>	<b>188,095,806</b>	<b>192,001,882</b>
<b>EXPENDITURES</b>			
Certificated Salaries	83,673,397	87,444,439	89,404,528
Classified Salaries	25,017,894	25,875,463	26,527,264
Employee Benefits	42,496,244	44,523,365	45,546,341
Books & Supplies	7,578,434	1,495,995	1,666,459
Services and Other Operating Exp	22,646,249	22,367,362	22,752,362
Capital Outlay	4,120,214	131,807	131,807
Other Outgo	5,151,960	5,351,960	5,551,960
Transfer Out			
Indirect / Direct charges	(582,040)	(582,040)	(582,040)
<b>TOTAL EXPENDITURES</b>	<b>190,102,352</b>	<b>186,608,351</b>	<b>190,998,681</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(6,662,873)</b>	<b>1,487,455</b>	<b>1,003,201</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,662,873)</b>	<b>1,487,455</b>	<b>1,003,201</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>78,797,351</b>	<b>72,134,478</b>	<b>73,621,933</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>72,134,478</b>	<b>73,621,933</b>	<b>74,625,134</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
Non-Spendable:			
Revolving Cash	25,000	25,000	25,000
Stores	35,083	35,083	35,083
Prepaid Expenses	2,852,072	2,852,072	2,852,072
Restricted:	23,116,605	25,570,255	28,252,374
Committed:			
Maintenance	2,003,015	1,303,015	603,015
Curriculum Adoption	4,844,990	4,359,990	3,874,990
New School Start-Up	8,843,743	8,843,743	8,843,743
SELF AB 218 Liability	1,500,000	750,000	0
Safety Measures	398,354	398,354	398,354
Technology Replacement	6,152,913	5,070,167	4,387,059
Technology Infrastructure	1,164,852	764,852	364,852
SELPA Fund Realignment	3,000,000	3,000,000	3,000,000
Assigned:			
Carryover--Site & District	3,388,535	4,844,601	5,764,230
Unassigned:			
3% Designation	5,703,071	5,598,251	5,729,960
Additional 2% Board Reserve	3,802,047	3,732,167	3,819,974
	65,330,280		
<b>Unassigned Balance</b>	<b>5,304,198</b>	<b>6,474,384</b>	<b>6,674,428</b>
<b>Revised:12/3/24</b>			

**ROSEVILLE CITY SCHOOL DISTRICT  
FIRST INTERIM-2024-25  
MULTI YEAR PROJECTION  
UNRESTRICTED FUNDS**

	2024-25	2025-26	2026-27
<b>REVENUES</b>			
LCFF	140,345,083	144,892,906	148,706,644
Federal Revenue	-	-	0
Other State Revenue	3,919,525	3,969,465	4,003,238
Local Revenues	2,833,489	2,833,489	2,833,489
<b>TOTAL REVENUES</b>	<b>147,098,097</b>	<b>151,695,860</b>	<b>155,543,371</b>
<b>EXPENDITURES</b>			
Certificated Salaries	64,843,440	68,449,820	70,116,761
Classified Salaries	13,663,371	14,639,211	15,155,012
Employee Benefits	25,077,160	26,931,664	27,774,448
Books & Supplies	4,424,386	(1,498,075)	(1,288,365)
Services and Other Operating Exp	11,783,327	11,444,440	11,769,440
Capital Outlay	2,285,369	65,000	65,000
Other Outgo	707,546	707,546	707,546
Transfer Out	-	-	-
Indirect / Direct charges (7300)	(687,745)	(687,745)	-687,745
<b>TOTAL EXPENDITURES</b>	<b>122,096,854</b>	<b>120,051,862</b>	<b>123,612,097</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>25,001,243</b>	<b>31,643,997</b>	<b>31,931,274</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>(31,610,192)</b>	<b>(32,610,192)</b>	<b>(33,610,192)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,608,949)</b>	<b>(966,195)</b>	<b>(1,678,918)</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>55,626,822</b>	<b>49,017,873</b>	<b>48,051,678</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>49,017,873</b>	<b>48,051,678</b>	<b>46,372,760</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
Non-Spendable:			
Revolving Cash	25,000	25,000	25,000
Stores	35,083	35,083	35,083
Prepaid expenses	2,852,072	2,852,072	2,852,072
Restricted:	-	-	-
Committed:			
Maintenance	2,003,015	1,303,015	603,015
Curriculum Adoption	4,844,990	4,359,990	3,874,990
New School Start-Up	8,843,743	8,843,743	8,843,743
SELF AB 218 Liability	1,500,000	750,000	0
Safety Measures	398,354	398,354	398,354
Technology Replacement	6,152,913	5,070,167	4,387,059
Technology Infrastructure	1,164,852	764,852	364,852
SELPA Fund Realignment	3,000,000	3,000,000	3,000,000
Assigned:			
Carryover--Site & District	3,388,535	4,844,601	5,764,230
Unassigned:			
3% Designation	5,703,071	5,598,251	5,729,960
Additonal 2% Board Reserve	3,802,047	3,732,167	3,819,974
<b>Unassigned Balance</b>	<b>5,304,198</b>	<b>6,474,383</b>	<b>6,674,427</b>

**ROSEVILLE CITY SCHOOL DISTRICT  
FIRST INTERIM-2024-25  
MULTI YEAR PROJECTION  
RESTRICTED FUNDS**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>REVENUES</b>			
LCFF	3,418,529	3,418,529	3,418,529
Federal Revenue	4,685,561	4,685,561	4,685,561
Other State Revenue	19,855,892	19,864,457	19,873,021
Local Revenues	8,381,400	8,431,400	8,481,400
<b>TOTAL REVENUES</b>	<b>36,341,382</b>	<b>36,399,947</b>	<b>36,458,511</b>
<b>EXPENDITURES</b>			
Certificated Salaries	18,829,957	18,994,619	19,287,767
Classified Salaries	11,354,523	11,236,252	11,372,252
Employee Benefits	17,419,084	17,591,700	17,771,893
Books & Supplies	3,154,048	2,994,070	2,954,823
Services and Other Operating Exp	10,862,922	10,922,922	10,982,922
Capital Outlay	1,834,845	66,807	66,807
Other Outgo	4,444,414	4,644,414	4,844,414
Indirect / Direct charges (7300)	105,705	105,705	105,705
<b>TOTAL EXPENDITURES</b>	<b>68,005,498</b>	<b>66,556,489</b>	<b>67,386,584</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(31,664,116)</b>	<b>(30,156,542)</b>	<b>(30,928,073)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>31,610,192</b>	<b>32,610,192</b>	<b>33,610,192</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(53,924)</b>	<b>2,453,650</b>	<b>2,682,119</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>23,170,529</b>	<b>23,116,605</b>	<b>25,570,255</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>23,116,605</b>	<b>25,570,255</b>	<b>28,252,374</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
Pre-Paid Expenditures	-	-	-
<b>Restricted Reserves:</b>			
Federal	-	-	-
State	23,131,897	25,585,547	28,267,666
Local	(15,292)	(15,292)	(15,292)

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: 

-2.0% to +2.0%

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA					
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	11,483.08	11,719.21	2.1%	Not Met
	Charter School	0.00	0.00		
	Total ADA	11,483.08	11,719.21		
1st Subsequent Year (2025-26)	District Regular	11,578.08	11,814.21	2.0%	Not Met
	Charter School				
	Total ADA	11,578.08	11,814.21		
2nd Subsequent Year (2026-27)	District Regular	11,673.08	11,910.21	2.0%	Not Met
	Charter School				
	Total ADA	11,673.08	11,910.21		

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

The district has increased 360+ students since census day 2023. In addition, the district and school sites have focused efforts on attendance to encourage families to bring students to school. As a result we have seen an increase in average daily attendance since budget adoption.

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: 

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	12,100.00	12,290.00		
	Charter School				
	Total Enrollment	12,100.00	12,290.00	1.6%	Met
1st Subsequent Year (2025-26)	District Regular	12,200.00	12,390.00		
	Charter School				
	Total Enrollment	12,200.00	12,390.00	1.6%	Met
2nd Subsequent Year (2026-27)	District Regular	12,300.00	12,490.00		
	Charter School				
	Total Enrollment	12,300.00	12,490.00	1.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	10,516	11,468	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,516</b>	<b>11,468</b>	<b>91.7%</b>
Second Prior Year (2022-23)			
District Regular	10,742	11,495	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,742</b>	<b>11,495</b>	<b>93.4%</b>
First Prior Year (2023-24)			
District Regular	11,446	12,004	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,446</b>	<b>12,004</b>	<b>95.4%</b>
Historical Average Ratio:			93.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	11,719	12,290		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,719</b>	<b>12,290</b>	<b>95.4%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	11,814	12,390		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,814</b>	<b>12,390</b>	<b>95.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	11,910	12,490		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,910</b>	<b>12,490</b>	<b>95.4%</b>	<b>Not Met</b>

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

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

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

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

The district has increased 360+ students since census day 2023. In addition, the district and school sites have focused efforts on attendance to encourage families to bring students to school. As a result we have seen an increase in average daily attendance since budget adoption.



4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	136,617,970.00	140,378,631.00	2.8%	Not Met
1st Subsequent Year (2025-26)	140,096,808.00	144,926,185.00	3.4%	Not Met
2nd Subsequent Year (2026-27)	142,745,767.00	148,739,655.00	4.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

The district has increased 360+ students since census day 2023. In addition, the district and school sites have focused efforts on attendance to encourage families to bring students to school. As a result we have seen an increase in average daily attendance since budget adoption.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	77,043,760.69	87,041,816.29	88.5%
Second Prior Year (2022-23)	84,554,518.23	97,565,766.81	86.7%
First Prior Year (2023-24)	100,547,126.59	115,154,507.32	87.3%
	Historical Average Ratio:		87.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4)  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999)  (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499)  (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	103,583,971.00	122,096,854.00	84.8%	Met
1st Subsequent Year (2025-26)	110,020,695.00	120,051,862.00	91.6%	Not Met
2nd Subsequent Year (2026-27)	113,046,221.00	123,612,097.00	91.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

Beginning in 2025/26 the district will increase the TK ratio to 10:1 as well as shifting on going positions from restricted to unrestricted.

6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	5,052,476.00	4,685,561.00	-7.3%	Yes
1st Subsequent Year (2025-26)	5,052,476.00	4,685,561.00	-7.3%	Yes
2nd Subsequent Year (2026-27)	5,052,476.00	4,685,561.00	-7.3%	Yes

Explanation:  
(required if Yes)

Special Education federal funding decreased in current year and out years.

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

Current Year (2024-25)	21,351,162.00	23,775,417.00	11.4%	Yes
1st Subsequent Year (2025-26)	21,407,160.00	23,833,921.00	11.3%	Yes
2nd Subsequent Year (2026-27)	21,446,991.00	23,876,259.00	11.3%	Yes

Explanation:  
(required if Yes)

Due to the increased rate for ELO-P the district received additional state funding.

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

Current Year (2024-25)	10,681,700.00	11,214,889.00	5.0%	No
1st Subsequent Year (2025-26)	10,731,700.00	11,264,889.00	5.0%	No
2nd Subsequent Year (2026-27)	10,781,700.00	11,314,889.00	4.9%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	4,805,911.00	7,578,434.00	57.7%	Yes
1st Subsequent Year (2025-26)	2,453,255.00	1,495,995.00	-39.0%	Yes
2nd Subsequent Year (2026-27)	2,722,730.00	1,666,459.00	-38.8%	Yes

Explanation:  
(required if Yes)

2024/25: One time projects and carry over. 25/26 & 26/27: The district has increased LCFF supplemental salaries and benefits and decreased LCFF supplemental materials and supplies.

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

Current Year (2024-25)	18,885,895.00	22,646,249.00	19.9%	Yes
1st Subsequent Year (2025-26)	19,007,008.00	22,367,362.00	17.7%	Yes
2nd Subsequent Year (2026-27)	19,892,008.00	22,752,362.00	14.4%	Yes

Explanation:  
(required if Yes)

The District has seen an increase in the need for contracted services for our special education program.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	37,085,338.00	39,675,867.00	7.0%	Not Met
1st Subsequent Year (2025-26)	37,191,336.00	39,784,371.00	7.0%	Not Met
2nd Subsequent Year (2026-27)	37,281,167.00	39,876,709.00	7.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	23,691,806.00	30,224,683.00	27.6%	Not Met
1st Subsequent Year (2025-26)	21,460,263.00	23,863,357.00	11.2%	Not Met
2nd Subsequent Year (2026-27)	22,614,738.00	24,418,821.00	8.0%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Special Education federal funding decreased in current year and out years.

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

Due to the increased rate for ELO-P the district received additional state funding.

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

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

**Explanation:**

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

2024/25: One time projects and carry over. 25/26 & 26/27: The district has increased LCFF supplemental salaries and benefits and decreased LCFF supplemental materials and supplies.

**Explanation:**

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

The District has seen an increase in the need for contracted services for our special education program.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	5,099,216.55	5,485,201.00	Met
2. Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		5,099,217.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	6.5%	6.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	2.2%	2.2%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals				
Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	Unrestricted Fund	
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2024-25)	(6,608,949.00)	122,096,854.00	5.4%	Not Met
1st Subsequent Year (2025-26)	(966,195.00)	120,051,862.00	.8%	Met
2nd Subsequent Year (2026-27)	(1,678,918.00)	123,612,097.00	1.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

Use of committed funds for HVAC, roofs, technology and safety enhancements.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2024-25)	72,134,479.00	Met
1st Subsequent Year (2025-26)	73621933.0	Met
2nd Subsequent Year (2026-27)	74625134.0	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	70,621,122.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,719	11,814	11,910
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	190,102,352.00	186,608,351.00	190,998,681.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	190,102,352.00	186,608,351.00	190,998,681.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,703,070.56	5,598,250.53	5,729,960.43
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>5,703,070.56</b>	<b>5,598,250.53</b>	<b>5,729,960.43</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,703,071.00	5,598,251.00	5,729,960.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,304,198.00	6,474,384.00	6,674,428.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,007,269.00	12,072,635.00	12,404,388.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.79%	6.47%	6.49%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>5,703,070.56</b>	<b>5,598,250.53</b>	<b>5,729,960.43</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(25,768,731.00)	(31,610,192.00)	22.7%	5,841,461.00	Not Met
1st Subsequent Year (2025-26)	(27,768,731.00)	(32,610,192.00)	17.4%	4,841,461.00	Not Met
2nd Subsequent Year (2026-27)	(29,768,731.00)	(33,610,192.00)	12.9%	3,841,461.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:

(required if NOT met)

Special Education

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

Explanation:

(required if NOT met)

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

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

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

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

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

Total Annual Payments:	4,843,982	3,690,793	3,990,712	4,418,977
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

- 2 OPEB Liabilities

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

Budget Adoption  
(Form 01CS, Item S7A) First Interim

15,874,182.00	16,393,490.00
0.00	0.00
15,874,182.00	16,393,490.00

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

Actuarial	Actuarial
Dec 14, 2023	Oct 22, 2024

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

- 3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption  
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

409,686.00	396,150.00
409,686.00	396,150.00
409,686.00	396,150.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

409,686.00	396,150.00
409,686.00	396,150.00
409,686.00	396,150.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

58	55
58	55
58	55

4. Comments:



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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	684.4	692.2	698.2	704.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Oct 10, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 16, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	
	Current Year (2024-25)	1st Subsequent Year (2025-26)
		2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes
2.	Total cost of H&W benefits	5,214,905	5,285,913
3.	Percent of H&W cost paid by employer	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	6.3%	1.4%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No	
If Yes, amount of new costs included in the interim and MYPs		
If Yes, explain the nature of the new costs:		

Certificated (Non-management) Step and Column Adjustments

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes
2.	Cost of step & column adjustments	1,515,326	1,545,633
3.	Percent change in step & column over prior year	2.2%	2.0%

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes

Certificated (Non-management) - Other

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	436.7	477.3	487.3	491.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 16, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 16, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 16, 2024

4. Period covered by the agreement:

Begin Date:

End  
Date:

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

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Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,398,277	1,446,655	1,466,066
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	3.5%	3.5%	1.3%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	478,502	488,072	497,833
3.	Percent change in step & column over prior year	2.6%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	81.0	80.0	80.0	80.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Yes	Yes	Yes
177,645	177,645	177,645

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

710,756

710,756

710,756

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

3.1%

0.0%

0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

181,955

185,594

189,306

3. Percent change in step and column over prior year

1.7%

2.0%

2.0%

**Management/Supervisor/Confidential**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of other benefits

16,800

16,800

16,800

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

0.0%	0.0%	0.0%
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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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