

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

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

Signed: _____
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: March 11, 2025

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: Ambelina Garcia Duran

Telephone: 661-792-3081

Title: Deputy Superintendent/CBO

E-mail: amgarcia@mcfarland.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 first interim.		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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
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	

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SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the 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 first interim in OPEB liabilities?	n/a	
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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,180.91	3,180.91	3,139.68	3,182.25	1.34	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,180.91	3,180.91	3,139.68	3,182.25	1.34	0.0%
5. District Funded County Program ADA						
a. County Community Schools	13.49	13.49	19.63	19.63	6.14	46.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.49	13.49	19.63	19.63	6.14	46.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,194.40	3,194.40	3,159.31	3,201.88	7.48	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

McFARLAND UNIFIED SCHOOL DISTRICT
General Fund Balance Multi-Year Projection
2024-2025 2nd Interim Report

Description	2024-2025 2nd Interim Report			2024-2025 2nd Interim Report			2024-2025 2nd Interim Report		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Funded ADA (MUSD & KCSOS Community School)			3,201.88			3,168.88			3,146.64
COLA			1.70%			2.43%			0.00%
Gap Funding			90.45%			89.96%			89.19%
ADA per student			16,144			16,504			16,440
REVENUES:									
LCFF Revenues	51,732,943	0	51,732,943	52,299,134	0	52,299,134	51,729,897	0	51,729,897
Federal Revenues	0	8,619,603	8,619,603	0	3,200,834	3,200,834	0	3,200,834	3,200,834
Other State Revenues	779,834	8,095,279	8,875,113	779,834	5,626,455	6,406,288	779,834	5,609,198	6,389,031
Other Local Revenues	995,020	3,666,051	4,661,070	0	3,272,218	3,272,218	0	3,118,304	3,118,304
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Financing Sources	(6,283,187)	6,283,187	0	(6,597,346)	6,597,346	0	(6,927,214)	6,927,214	0
Total Revenues	47,224,609	26,664,119	73,888,728	46,481,621	18,696,853	65,178,474	45,582,517	18,855,550	64,438,067
EXPENDITURES:									
Certificated Salary	17,401,011	4,182,030	21,583,041	17,662,026	3,912,568	21,574,594	17,926,956	3,971,257	21,898,213
Classified Salary	5,938,695	2,653,828	8,592,523	6,081,223	2,603,465	8,684,689	6,227,173	2,665,948	8,893,121
Benefits	11,118,281	3,162,112	14,280,394	11,963,282	3,189,299	15,152,581	12,648,621	3,368,851	16,017,472
Supplies	5,411,840	6,655,947	12,067,787	4,531,840	5,214,506	9,746,346	4,531,840	5,214,506	9,746,346
Services	9,479,392	9,573,487	19,052,879	9,479,392	3,904,790	13,384,182	9,479,392	3,904,790	13,384,182
Capital Outlays	7,447,923	3,926,562	11,374,485	1,000,000	662,317	1,662,317	1,000,000	0	1,000,000
Other Outgo - excl. Indirect Costs (Spec. Education)	16,000	2,280,378	2,296,378	10,500	2,394,397	2,404,897	11,025	2,514,117	2,525,142
Other Outgo - Indirect Costs	(1,768,522)	1,604,807	(163,716)	(1,302,328)	1,138,613	(163,716)	(1,302,328)	1,138,613	(163,716)
Transfers Out	500,000	400	500,400	500,000	0	500,000	500,000	0	500,000
Total Expenditures	55,544,619	34,039,553	89,584,172	49,925,934	23,019,956	72,945,890	51,022,679	22,778,083	73,800,761
Excess (Deficiency) of Revenue	(8,320,010)	(7,375,433)	(15,695,444)	(3,444,313)	(4,323,103)	(7,767,416)	(5,440,162)	(3,922,533)	(9,362,695)
FUND BALANCE:									
Net Beginning General Fund Balance	21,962,363	22,104,169	44,066,533	13,642,353	14,728,736	28,371,089	10,198,040	10,405,633	20,603,673
Audit Adjustment & Restatements	0	0	0	0	0	0	0	0	0
Ending General Fund Balance	13,642,353	14,728,736	28,371,089	10,198,040	10,405,633	20,603,673	4,757,879	6,483,100	11,240,978
Components of Ending Fund:									
a) Restricted - Cash and Prepaids	0	(14,728,736)	(14,728,736)	0	(10,405,633)	(10,405,633)	0	(6,483,100)	(6,483,100)
b) Committed	0	0	0	0	0	0	0	0	0
LCAP expenses deferred to 2024-25				0	0	0	0	0	0
c) Assigned	971,008	0	971,008	971,008	0	971,008	971,008	0	971,008
Lottery	971,008	0	971,008	971,008	0	971,008	971,008	0	971,008
Unrestricted Ending General Fund Balance	12,671,345	-	12,671,345	9,227,032	-	9,227,032	3,786,871	-	3,786,871
Unrestricted Fund Balance Available for Reserves	12,671,345	0	12,671,345	9,227,032	0	9,227,032	3,786,871	0	3,786,871
Reserve			14.14%			12.65%			5.13%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,732,942.68	1.09%	52,299,134.00	(1.09%)	51,729,897.00
2. Federal Revenues	8100-8299	8,619,602.64	(62.87%)	3,200,834.00	0.00%	3,200,834.00
3. Other State Revenues	8300-8599	8,875,112.58	(27.82%)	6,406,289.00	(.27%)	6,389,032.00
4. Other Local Revenues	8600-8799	4,661,070.38	(29.80%)	3,272,218.00	(4.70%)	3,118,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	400.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,889,128.28	(11.79%)	65,178,475.00	(1.14%)	64,438,067.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,583,040.92		21,574,594.29
b. Step & Column Adjustment				318,836.37		323,618.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(327,283.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,583,040.92	(.04%)	21,574,594.29	1.50%	21,898,213.20
2. Classified Salaries						
a. Base Salaries				8,592,523.14		8,684,688.52
b. Step & Column Adjustment				203,547.38		208,432.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(111,382.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,592,523.14	1.07%	8,684,688.52	2.40%	8,893,121.04
3. Employee Benefits	3000-3999	14,280,393.62	6.11%	15,152,581.00	5.71%	16,017,472.00
4. Books and Supplies	4000-4999	12,067,787.38	(19.24%)	9,746,346.00	0.00%	9,746,346.00
5. Services and Other Operating Expenditures	5000-5999	19,052,878.96	(29.75%)	13,384,182.00	0.00%	13,384,182.00
6. Capital Outlay	6000-6999	11,374,485.00	(85.39%)	1,662,317.00	(39.84%)	1,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,296,378.31	4.73%	2,404,897.00	5.00%	2,525,142.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(163,715.55)	0.00%	(163,715.00)	0.00%	(163,715.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,400.00	(.08%)	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		89,584,171.78	(18.57%)	72,945,890.81	1.17%	73,800,761.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,695,043.50)		(7,767,415.81)		(9,362,694.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,066,532.50		28,371,489.00		20,604,073.19
2. Ending Fund Balance (Sum lines C and D1)		28,371,489.00		20,604,073.19		11,241,378.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,729,135.82		10,406,033.42		6,483,501.34
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	971,008.10		971,008.10		971,008.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,671,345.08		9,227,031.67		3,786,869.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,371,489.00		20,604,073.19		11,241,378.95
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,671,345.08		9,227,031.67		3,786,869.51
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,671,345.08		9,227,031.67		3,786,869.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.14%		12.65%		5.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,139.68		3,115.13		3,034.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,584,171.78		72,945,890.81		73,800,761.24
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		89,584,171.78		72,945,890.81		73,800,761.24
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,687,525.15		2,188,376.72		2,214,022.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,687,525.15		2,188,376.72		2,214,022.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,732,942.68	1.09%	52,299,134.00	(1.09%)	51,729,897.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	779,833.60	0.00%	779,834.00	0.00%	779,834.00
4. Other Local Revenues	8600-8799	995,019.51	(100.00%)	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	400.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,283,586.99)	4.99%	(6,597,346.00)	5.00%	(6,927,214.00)
6. Total (Sum lines A1 thru A5c)		47,224,608.80	(1.57%)	46,481,622.00	(1.93%)	45,582,517.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,401,010.80		17,662,025.96
b. Step & Column Adjustment				261,015.16		264,930.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,401,010.80	1.50%	17,662,025.96	1.50%	17,926,956.35
2. Classified Salaries						
a. Base Salaries				5,938,694.78		6,081,223.45
b. Step & Column Adjustment				142,528.67		145,949.36
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,938,694.78	2.40%	6,081,223.45	2.40%	6,227,172.81
3. Employee Benefits	3000-3999	11,118,281.35	7.60%	11,963,282.00	5.73%	12,648,621.00
4. Books and Supplies	4000-4999	5,411,839.94	(16.26%)	4,531,840.00	0.00%	4,531,840.00
5. Services and Other Operating Expenditures	5000-5999	9,479,391.53	0.00%	9,479,392.00	0.00%	9,479,392.00
6. Capital Outlay	6000-6999	7,447,923.05	(86.57%)	1,000,000.00	0.00%	1,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,000.00	(34.38%)	10,500.00	5.00%	11,025.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,768,522.45)	(26.36%)	(1,302,328.00)	0.00%	(1,302,328.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		55,544,619.00	(10.12%)	49,925,935.41	2.20%	51,022,679.16
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,320,010.20)		(3,444,313.41)		(5,440,162.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,962,363.38		13,642,353.18		10,198,039.77
2. Ending Fund Balance (Sum lines C and D1)		13,642,353.18		10,198,039.77		4,757,877.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	971,008.10		971,008.10		971,008.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,671,345.08		9,227,031.67		3,786,869.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,642,353.18		10,198,039.77		4,757,877.61
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,671,345.08		9,227,031.67		3,786,869.51
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,671,345.08		9,227,031.67		3,786,869.51
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,619,602.64	(62.87%)	3,200,834.00	0.00%	3,200,834.00
3. Other State Revenues	8300-8599	8,095,278.98	(30.50%)	5,626,455.00	(.31%)	5,609,198.00
4. Other Local Revenues	8600-8799	3,666,050.87	(10.74%)	3,272,218.00	(4.70%)	3,118,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	6,283,586.99	4.99%	6,597,346.00	5.00%	6,927,214.00
6. Total (Sum lines A1 thru A5c)		26,664,519.48	(29.88%)	18,696,853.00	.85%	18,855,550.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,182,030.12		3,912,568.33
b. Step & Column Adjustment				57,821.21		58,688.52
c. Cost-of-Living Adjustment						
d. Other Adjustments				(327,283.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,182,030.12	(6.44%)	3,912,568.33	1.50%	3,971,256.85
2. Classified Salaries						
a. Base Salaries				2,653,828.36		2,603,465.07
b. Step & Column Adjustment				61,018.71		62,483.16
c. Cost-of-Living Adjustment						
d. Other Adjustments				(111,382.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,653,828.36	(1.90%)	2,603,465.07	2.40%	2,665,948.23
3. Employee Benefits	3000-3999	3,162,112.27	.86%	3,189,299.00	5.63%	3,368,851.00
4. Books and Supplies	4000-4999	6,655,947.44	(21.66%)	5,214,506.00	0.00%	5,214,506.00
5. Services and Other Operating Expenditures	5000-5999	9,573,487.43	(59.21%)	3,904,790.00	0.00%	3,904,790.00
6. Capital Outlay	6000-6999	3,926,561.95	(83.13%)	662,317.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,280,378.31	5.00%	2,394,397.00	5.00%	2,514,117.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,604,806.90	(29.05%)	1,138,613.00	0.00%	1,138,613.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	400.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,039,552.78	(32.37%)	23,019,955.40	(1.05%)	22,778,082.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,375,033.30)		(4,323,102.40)		(3,922,532.08)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,104,169.12		14,729,135.82		10,406,033.42
2. Ending Fund Balance (Sum lines C and D1)		14,729,135.82		10,406,033.42		6,483,501.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	14,729,135.82		10,406,033.42		6,483,501.34
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,729,135.82		10,406,033.42		6,483,501.34
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Several categorical funds expire in 2024-25 resulting in a decrease of certificated and classified salaries and benefits in 2025.26						

McFarland Unified (73908) - 2024-25 2nd Interim Report										v.25-2b	PY3	1/31/2025	PY2		
LOCAL CONTROL FUNDING FORMULA										2021-22	2022-23				
LCFF ENTITLEMENT CALCULATION															
Calculation Factors															
Prior Year															
COIA & Augmentation															
Base															
Grade Span															
Proration															
Unpublished Pupil Percentage															
Supplemental															
Concentration															
Total															
Grades TK-3	1,021.71	\$ 8,093	\$ 842	\$ 1,609	\$ 2,034	\$ 12,851,366				1,015.46	\$ 9,166	\$ 953	\$ 1,812	\$ 2,271	\$ 14,421,631
Grades 4-6	809.90	8,215	1,479	1,871	9,366,257					793.82	9,304		1,666	2,088	10,365,869
Grades 7-8	479.98	8,458	1,523	1,926	5,715,022					494.01	9,580		1,715	2,150	6,642,250
Grades 9-12	994.35	9,802	255	1,811	2,290	14,077,801				982.73	11,102	289	2,040	2,557	15,711,224
Subtract Necessary Small School ADA and Funding															
Total Base, Supplemental, and Concentration Grant															
NSA Allowance															
TOTAL BASE															
3PY Average															

McFarland Unified (73908) - 2024-25 2nd Interim Report									
v.25.2b				PY1		1/31/2025			
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									

FCMAT
FISCAL CRISIS & MANAGEMENT

McFarland Unified (73908) - 2024-25 2nd Interim Report									
v.25.2b					CY3		v.25.2b		
LOCAL CONTROL FUNDING FORMULA					2027-28		2028-29		
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									

McFarland Unified (73908) - 2024-25 2nd Interim Report

1/31/2025

DETAILED ADA CALCULATION

Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Grades TK-3		2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades 4-6		Non Applicable	1,020.71	1,020.71	1,002.30	950.26	915.57	907.27	900.18
Grades 7-8		Until 2022-23	808.22	808.22	761.90	720.89	744.88	732.02	726.30
Grades 9-12		Certification	479.98	479.98	520.16	511.29	504.46	468.82	465.15
LCFF Subtotal			979.95	979.95	954.34	999.38	961.31	1,031.57	1,023.50
NSS			3,288.86	3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13
Combined Subtotal			3,288.86	3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		Non Applicable	1,020.71	1,002.30	950.26	915.57	907.27	900.18	876.89
Grades 4-6		Until 2022-23	808.22	761.90	720.89	744.88	732.02	726.30	707.51
Grades 7-8		Certification	479.98	520.16	511.29	504.46	468.82	465.15	453.12
Grades 9-12			979.95	999.38	961.31	1,031.57	1,023.50	997.03	992.98
LCFF Subtotal			3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55
NSS			3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55
Combined Subtotal			3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3		1,020.71	1,002.30	950.26	915.57	907.27	900.18	876.89	873.33
Grades 4-6		808.22	761.90	720.89	744.88	732.02	726.30	707.51	704.63
Grades 7-8		479.98	520.16	511.29	504.46	468.82	465.15	453.12	451.28
Grades 9-12		979.95	954.34	999.38	961.31	1,031.57	1,023.50	997.03	992.98
LCFF Subtotal		3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22
NSS		3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22
Combined Subtotal		3,288.86	3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22
Net Adjustment to Prior Year ADA for Charter Shift									
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift									
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift									
Second prior year charter school shift percentage			0%	0%	0%	0%	0%	0%	0%
Prior year charter school shift percentage									
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23			1,014.57	956.04	924.37	907.67	894.78	883.46	
Grades TK-3		Non Applicable	792.78	763.67	734.40	732.60	721.94	712.81	
Grades 4-6		Until 2022-23	493.37	503.81	511.97	494.86	479.48	462.37	
Grades 7-8			971.41	977.89	971.68	997.42	1,005.46	1,017.37	
Grades 9-12			3,272.13	3,236.46	3,182.25	3,149.25	3,127.01	3,096.46	
LCFF Subtotal			3,272.13	3,236.46	3,182.25	3,149.25	3,127.01	3,096.46	
NSS			3,272.13	3,236.46	3,182.25	3,149.25	3,127.01	3,096.46	
Combined Subtotal			3,272.13	3,236.46	3,182.25	3,149.25	3,127.01	3,096.46	
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average									
Current Year ADA									
Grades TK-3		1,002.30	950.26	915.57	907.27	900.18	876.89	873.33	849.77
Grades 4-6		761.90	720.89	744.88	732.02	707.51	704.63	685.63	685.63
Grades 7-8		520.16	511.29	504.46	468.82	465.15	453.12	451.28	439.11
Grades 9-12		954.34	999.38	961.31	1,031.57	1,023.50	997.03	992.98	966.19
LCFF Subtotal		3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22	2,940.70
NSS		3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22	2,940.70
Combined Subtotal		3,238.70	3,181.82	3,126.22	3,139.68	3,115.13	3,034.55	3,022.22	2,940.70
Change in LCFF ADA (excludes NSS ADA)		(50.16)	(56.88)	(55.60)	13.46	(24.55)	(80.58)	(12.32)	(81.53)
		Decline	Decline	Decline	Increase	Decline	Decline	Decline	Decline

McFarland Unified (73908) - 2024-25 2nd Interim Report										1/31/2025
DETAILED ADA CALCULATION										
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)										
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
Grades TK-3	1,020.71	1,014.57	991.09	956.04	924.37	907.67	894.78	883.46		
Grades 4-6	808.22	792.78	763.67	742.56	732.60	734.40	721.94	712.81		
Grades 7-8	479.98	493.37	503.81	511.97	494.86	479.48	462.37	456.52		
Grades 9-12	979.95	971.41	977.89	971.68	997.42	1,005.46	1,017.37	1,004.50		
Subtotal	3,288.86	3,272.13	3,236.46	3,182.25	3,149.25	3,127.01	3,096.46	3,057.29		
	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average		
Funded NSS ADA										
Grades TK-3	-	-	-	-	-	-	-	-		
Grades 4-6	-	-	-	-	-	-	-	-		
Grades 7-8	-	-	-	-	-	-	-	-		
Grades 9-12	-	-	-	-	-	-	-	-		
Subtotal	-	-	-	-	-	-	-	-		
NPS, CDS, & COE Operated										
Grades TK-3	1.00	0.89	1.79	1.79	1.79	1.79	1.79	1.79		
Grades 4-6	1.68	1.04	4.37	4.37	4.37	4.37	4.37	4.37		
Grades 7-8	-	0.64	1.35	1.35	1.35	1.35	1.35	1.35		
Grades 9-12	14.40	11.32	12.12	12.12	12.12	12.12	12.12	12.12		
Subtotal	17.08	13.89	19.63	19.63	19.63	19.63	19.63	19.63		
ACTUAL ADA (Current Year Only)										
Grades TK-3	1,003.30	951.15	917.36	909.06	901.97	878.68	875.12	851.56		
Grades 4-6	763.58	721.93	749.25	736.39	730.67	711.88	709.00	690.00		
Grades 7-8	520.16	511.93	505.81	470.17	466.50	454.47	452.63	440.46		
Grades 9-12	968.74	1,010.70	973.43	1,043.69	1,035.62	1,009.15	1,005.10	978.31		
Total Actual ADA	3,255.78	3,195.71	3,145.85	3,159.31	3,134.76	3,054.18	3,041.85	2,960.33		
TOTAL FUNDED ADA, LCFF & NSS										
Grades TK-3	1,021.71	1,015.46	992.88	957.83	926.16	909.46	896.57	885.25		
Grades 4-6	809.90	793.82	768.04	746.93	736.97	738.77	726.31	717.18		
Grades 7-8	479.98	494.01	505.16	513.32	496.21	480.83	463.72	457.87		
Grades 9-12	994.35	982.73	990.01	983.80	1,009.54	1,017.58	1,029.49	1,016.62		
Total Funded ADA	3,305.94	3,286.02	3,256.09	3,201.88	3,168.88	3,146.64	3,116.09	3,076.92		
Funded Difference (Funded ADA less Actual ADA)	50.16	90.31	110.24	42.57	34.12	92.46	74.24	116.59		
FUNDED ADA for the Transitional Kindergarten Add-on										
Current Year TK ADA	-	54.49	59.14	68.01	59.15	57.67	57.38	55.84		

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EDUCATION PROTECTION ACCOUNT

		Calculated* 2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	3,305.94	3,285.62	3,286.02	3,256.09	3,256.09	3,201.88	3,168.88	3,146.64	3,116.09	3,076.92
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 661,188	\$ 657,124	\$ 657,204	\$ 651,218	\$ 651,218	\$ 640,376	\$ 633,776	\$ 629,328	\$ 623,218	\$ 615,384
EPA PROPORTIONATE SHARE CAP											
B3-B7	2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,041.60		\$ 7,503.53	\$ 8,120.32	\$ 8,120.32	\$ 8,207.21	\$ 8,406.65	\$ 8,406.65	\$ 8,406.65	\$ 8,407
B4, B8	Current Year Funded ADA, excluding NSS	3,305.94		3,286.02	3,256.09	3,256.09	3,201.88	3,168.88	3,146.64	3,116.09	3,076.92
B-11	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	84.10		89.62	96.99	96.99	98.03	99.08	100.14	101.21	102.29
B-12	Current Year Funded ADA, including NSS	3,305.94		3,286.02	3,256.09	3,256.09	3,201.88	3,168.88	3,146.64	3,116.09	3,076.92
B9-B13	Adjusted Total Revenue Limit	\$ 23,557,137		\$ 24,951,243	\$ 26,756,301	\$ 26,756,301	\$ 26,592,382	\$ 26,953,638	\$ 26,767,806	\$ 26,511,257	\$ 26,181,328
B10,B14	Current Year Adjusted NSS Allowance										
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 23,557,137	\$ 24,948,205	\$ 24,951,243	\$ 26,756,301	\$ 26,756,301	\$ 26,592,382	\$ 26,953,638	\$ 26,767,806	\$ 26,511,257	\$ 26,181,328
B-17	Local Revenue/In-Lieu of Property Taxes	\$ 6,445,755	\$ 7,315,560	\$ 7,385,973	\$ 6,613,259	\$ 6,613,259	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263
B-18	EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)	\$ 17,111,382	\$ 17,632,645	\$ 17,565,270	\$ 20,143,042	\$ 20,143,042	\$ 20,126,119	\$ 20,487,375	\$ 20,301,543	\$ 20,044,994	\$ 19,715,065
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 23,557,137	\$ 24,948,205	\$ 24,951,243	\$ 26,756,301	\$ 26,756,301	\$ 26,592,382	\$ 26,953,638	\$ 26,767,806	\$ 26,511,257	\$ 26,181,328
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	\$ 17,755,384	\$ 12,747,809.11%	\$ 3,205,771	\$ 5,883,391	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962
C-3	EPA Proportionate Share (C-1 * C-2)		\$ 3,180,350	\$ 3,205,771	\$ 5,883,391	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 17,111,382	\$ 3,180,350	\$ 3,205,771	\$ 5,883,391	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962
D-2	Miscellaneous Adjustments**		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	17,111,382	3,180,350	3,205,771	5,883,391	5,883,391	5,847,348	5,926,783	5,885,921	5,829,509	5,756,962
D-4	Prior Year Annual Adjustment	(155,549)	\$ (165,029)	(165,029)	\$ 25,421	25,421					
D-5	P2 Entitlement Net of PY Adjustment	16,955,833	\$ 3,015,321	3,040,742	\$ 5,908,812	5,908,812	5,847,348	5,926,783	5,885,921	5,829,509	5,756,962
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	75.37156903%	12.84814107%	12.84814107%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 3,205,771	\$ 3,205,771	\$ 5,883,391	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962

*CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

McFarland Unified (73908) - 2024-25 2nd Interim Report

1/31/2025

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation								
Base Grant Proration Factor	5.07%	13.26%	8.22%	1.07%	2.43%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	3,441	3,418	3,295	3,302	3,306	3,221	3,208	3,122
Unduplicated Pupil Count (UPC)	3,091	3,092	3,009	2,957	2,942	2,866	2,855	2,778
Unduplicated Pupil Percentage (UPP)	90.03%	89.53%	90.53%	90.45%	89.96%	89.19%	89.00%	89.00%
Current Year LCFF Average Daily Attendance (ADA)	3,255.78	3,195.71	3,145.85	3,159.31	3,134.76	3,054.18	3,041.85	2,960.33
Funded LCFF ADA	3,305.94	3,286.02	3,256.09	3,201.88	3,168.88	3,146.64	3,116.09	3,076.92
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								

McFarland Unified (73908) - 2024-25 2nd Interim Report

1/31/2025

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary								
Base Grant	\$28,728,318	\$32,336,291	\$34,713,736	\$34,529,587	\$35,076,402	\$34,858,609	\$34,560,865	\$34,126,571
Grade Span Adjustment	1,113,839	1,251,743	1,333,535	1,309,897	1,315,220	1,299,981	1,290,062	1,273,815
Adjusted Base Grant	\$29,842,157	\$33,588,034	\$36,047,271	\$35,839,484	\$36,391,622	\$35,158,590	\$35,850,927	\$35,400,386
Supplemental Grant	5,373,378	6,014,273	6,526,719	6,483,363	6,547,581	6,449,969	6,381,466	6,301,269
Concentration Grant	6,794,911	7,538,667	8,324,938	8,258,313	8,269,633	8,035,705	7,923,056	7,823,485
Total Base, Supplemental and Concentration Grant	\$42,010,446	\$47,140,974	\$50,898,928	\$50,581,160	\$51,208,836	\$50,644,264	\$50,155,449	\$49,525,140
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	722,511	722,511	722,511	722,511	722,511	722,511	722,511	722,511
Add-on: Home-to-School Transportation	161,865	161,865	175,170	177,044	181,346	181,346	181,346	181,346
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	153,280	180,022	209,267	186,441	181,776	180,862	176,008
Total Allowance and Add-On Amounts	\$884,376	\$1,037,656	\$1,077,703	\$1,108,822	\$1,090,298	\$1,085,633	\$1,084,719	\$1,079,865
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$42,894,822	\$48,178,630	\$51,976,631	\$51,689,982	\$52,299,134	\$51,729,897	\$51,240,168	\$50,605,005
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 42,894,822	\$ 48,178,630	\$ 51,976,631	\$ 51,689,982	\$ 52,299,134	\$ 51,729,897	\$ 51,240,168	\$ 50,605,005
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,975	\$ 14,662	\$ 15,963	\$ 16,144	\$ 16,504	\$ 16,440	\$ 16,444	\$ 16,447
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	42,894,822	48,178,630	51,976,631	51,689,982	52,299,134	51,729,897	51,240,168	50,605,005
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 6,445,755	\$ 7,385,973	\$ 6,613,259	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263	\$ 6,466,263
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 17,093,296	\$ 3,205,771	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962
Net State Aid (excludes Additional State Aid)	\$ 19,355,771	\$ 37,586,886	\$ 39,479,981	\$ 39,376,371	\$ 39,906,088	\$ 39,377,713	\$ 38,944,396	\$ 38,381,780
Additional State Aid	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 42,894,822	\$ 48,178,630	\$ 51,976,631	\$ 51,689,982	\$ 52,299,134	\$ 51,729,897	\$ 51,240,168	\$ 50,605,005
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 19,355,771	\$ 37,586,886	\$ 39,479,981	\$ 39,376,371	\$ 39,906,088	\$ 39,377,713	\$ 38,944,396	\$ 38,381,780
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 17,111,382	\$ 3,205,771	\$ 5,883,391	\$ 5,847,348	\$ 5,926,783	\$ 5,885,921	\$ 5,829,509	\$ 5,756,962
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (155,549)	\$ (165,029)	\$ 25,421	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ 6,463,677	\$ 7,409,033	\$ 6,631,973	\$ 6,485,071	\$ 6,485,071	\$ 6,485,071	\$ 6,485,071	\$ 6,485,071
In-Lieu of Property Taxes (Object Code 8096)	(17,922)	(23,060)	(18,714)	(18,808)	(18,808)	(18,808)	(18,808)	(18,808)
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$ 42,894,822	\$ 48,178,630	\$ 51,976,631	\$ 51,689,982	\$ 52,299,134	\$ 51,729,897	\$ 51,240,168	\$ 50,605,005
Additional State Aid	-	-	-	-	-	-	-	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	-	-	-	-	-	-	-	-
Excess Taxes before Minimum State Aid	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 42,894,822	\$ 48,178,630	\$ 51,976,631	\$ 51,689,982	\$ 52,299,134	\$ 51,729,897	\$ 51,240,168	\$ 50,605,005

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McFarland Unified (73908) - 2024-25 2nd Interim Report

1/31/2025

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 12,578.29	\$ 14,202.07	\$ 15,462.87	\$ 15,620.55	\$ 15,952.97	\$ 15,878.77	\$ 15,860.46	\$ 15,860.46
Grades 4-6	\$ 11,564.71	\$ 13,058.21	\$ 14,217.48	\$ 14,363.05	\$ 14,668.24	\$ 14,600.01	\$ 14,583.18	\$ 14,583.18
Grades 7-8	\$ 11,906.79	\$ 13,445.58	\$ 14,638.26	\$ 14,787.86	\$ 15,103.05	\$ 15,032.80	\$ 15,015.47	\$ 15,015.47
Grades 9-12	\$ 14,157.79	\$ 15,987.33	\$ 17,405.79	\$ 17,585.11	\$ 17,958.18	\$ 17,874.65	\$ 17,854.04	\$ 17,854.04
Base Grants								
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,269	\$ 10,269	\$ 10,269	\$ 10,269
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,424	\$ 10,424	\$ 10,424	\$ 10,424
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,733	\$ 10,733	\$ 10,733	\$ 10,733
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439
Grade Span Adjustment								
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,068	\$ 1,068	\$ 1,068	\$ 1,068
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 323	\$ 323	\$ 323	\$ 323
	20%	20%	20%	20%	20%	20%	20%	20%
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,267
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,085	\$ 2,085	\$ 2,085	\$ 2,085
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,147	\$ 2,147	\$ 2,147	\$ 2,147
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 90.03%	\$ 89.53%	\$ 90.53%	\$ 90.45%	\$ 89.96%	\$ 89.19%	\$ 89.00%	\$ 89.00%
Grades 4-6	\$ 1,609	\$ 1,812	\$ 1,983	\$ 2,002	\$ 2,040	\$ 2,022	\$ 2,018	\$ 2,018
Grades 7-8	\$ 1,479	\$ 1,666	\$ 1,823	\$ 1,841	\$ 1,875	\$ 1,859	\$ 1,855	\$ 1,855
Grades 9-12	\$ 1,523	\$ 1,715	\$ 1,877	\$ 1,895	\$ 1,931	\$ 1,915	\$ 1,910	\$ 1,910
	\$ 1,811	\$ 2,040	\$ 2,232	\$ 2,254	\$ 2,296	\$ 2,276	\$ 2,272	\$ 2,272
	65%	65%	65%	65%	65%	65%	65%	65%
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,369	\$ 7,369	\$ 7,369	\$ 7,369
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,776	\$ 6,776	\$ 6,776	\$ 6,776
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,976	\$ 6,976	\$ 6,976	\$ 6,976
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,295	\$ 8,295	\$ 8,295	\$ 8,295
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ 35.0300%	\$ 34.5300%	\$ 35.5300%	\$ 35.4500%	\$ 34.9600%	\$ 34.1900%	\$ 34.0000%	\$ 34.0000%
Grades 4-6	\$ 2,034	\$ 2,271	\$ 2,529	\$ 2,550	\$ 2,576	\$ 2,519	\$ 2,505	\$ 2,505
Grades 7-8	\$ 1,871	\$ 2,088	\$ 2,325	\$ 2,345	\$ 2,369	\$ 2,317	\$ 2,304	\$ 2,304
Grades 9-12	\$ 1,926	\$ 2,150	\$ 2,394	\$ 2,414	\$ 2,439	\$ 2,385	\$ 2,372	\$ 2,372
	\$ 2,290	\$ 2,557	\$ 2,847	\$ 2,871	\$ 2,900	\$ 2,836	\$ 2,820	\$ 2,820

McFarland Unified School District
2024-2025 2nd Interim Report
Assumptions

Descriptions	Source/Explanation	2024-25	2025-26	2026-17
GAP Funding %	FCMAT LCFF Calculator v24.2c	100%	100%	100%
LCFF Funded COLA	FCMAT LCFF Calculator v24.2c	1.70%	2.43%	0.00%
Enrollment - District	FCMAT LCFF Calculator v24.2c	3,282	3,286	3,201
Funded Average Daily Attendance (ADA) - District	FCMAT LCFF Calculator v24.2c	3,182.25	3,149.25	3,127.01
Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v24.2c	19.63	19.63	19.63
Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v24.2c	90.45%	89.96%	89.19%
Funded ADA per Student	FCMAT LCFF Calculator v24.2c	16,144	16,504	16,440
Total LCFF Revenue	FCMAT LCFF Calculator v24.2c	51,732,943	52,299,134	51,729,897
LCFF Base Grant	FCMAT LCFF Calculator v24.2c	24,634,695	25,088,874	24,892,039
LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v24.2c	14,741,676	14,817,214	14,485,674
EPA	FCMAT LCFF Calculator v24.2c	5,847,348	5,926,783	5,885,921
Property Taxes	FCMAT LCFF Calculator v24.2c	6,466,263	6,466,263	6,466,263
LCFF Prior Year Adjment	Actual	-	-	-
Federal Revenue	CDE Apportionment Schedules	8,619,603	3,200,834	3,200,834
State Revenue	CDE Apportionment Schedules	8,875,113	6,406,288	6,389,031
Local Revenue	SELPA Apportionment & First Five Budget	4,661,070	3,272,218	3,118,304
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(6,283,187)	(6,597,346)	(6,927,214)
California Lottery Unrestricted	SSC Dartboard	\$191	\$191	\$191
California Lottery Restricted	SSC Dartboard	\$82	\$82	\$82
Certificated Step and Column Increase %	District Assumption	1.50%	1.50%	1.50%
Classified Step and Column Increase %	District Assumption	2.40%	2.40%	2.40%
Certificated, Classified & Non-Represented Salary Increase	1.5% on-schedule in 2024-25	1.50%	0.00%	0.00%
CalSTRS Employer Rate	SSC Dartboard	19.10%	19.10%	19.10%
CalPERS Employer Rate	SSC Dartboard	27.05%	27.40%	27.50%
Employee Benefits	SISC Rates 2024-25/SSC Dartboard	SISC Rates	add .07%	add .07%
Retiree Benefits	Current Retiree Cost	397,478	425,676	455,882

McFarland Unified School District
2024-2025 2nd Interim Report
Assumptions

Descriptions	Source/Explanation	2024-25	2025-26	2026-17
Unrestricted Supplies & Materials	2024-25 LCAP carryover not reflected in 2025-26 and 2026-27.	5,411,840	4,531,840	4,531,840
Restricted Supplies & Materials	2023-24 expired fund costs reduced in 2025-26 and 2026-27.	6,655,947	5,214,506	5,214,506
Unrestricted Service & Operating Expenses	2024-25 LCAP carryover not reflected in 2025-26 and 2026-27.	9,479,392	9,479,392	9,479,392
Restricted Service & Operating Expenses	2023-24 expired fund costs reduced in 2025-26 and 2026-27.	9,573,487	3,904,790	3,904,790
One-Time Discretionary Funds per ADA	Not projected until received	-	-	-
Capital Outlay - Unrestricted	Repairs: Fencing, Roofing, HVAC, Concrete and Misc Projects	587,000	1,000,000	1,000,000
Capital Outlay - Unrestricted	Roofing Replacement/Repairs @ MHS, MJHS, & MLC	1,500,000	1,000,000	1,000,000
Capital Outlay - Unrestricted	MJHS & MLC Marquee - LCAP	120,000	-	-
Capital Outlay - Unrestricted	MHS Wellness Center - LCAP	488,417	-	-
Capital Outlay - Unrestricted	Equipment & Safety Repairs - LCAP	477,692	-	-
Capital Outlay - Unrestricted	KA Kitchen & Cafeteria Remodel	435,000	-	-
Capital Outlay - Unrestricted	KA Asphalt Repairs & MHS/BRSA Demolition	405,000	-	-
Capital Outlay - Unrestricted	Weight room remodel at MHS & MJHS - LCAP	686,426	-	-
Capital Outlay - Unrestricted	Media equipment for MHS Student Center	434,740	-	-
Capital Outlay - Unrestricted	Add Portable Bathrooms at KAS for SPED	552,728	-	-
Capital Outlay - Unrestricted	Cafeteria tables for KAS & BRSA	260,919	-	-
Capital Outlay - Unrestricted	Library Expansion - LCAP	1,500,000	-	-
Capital Outlay - Restricted	Cooling Heating Replacement - ESSER	1,196,666	-	-
Capital Outlay - Restricted	Extended Day Relocatables - ESSER	397,443	-	-
Capital Outlay - Restricted	KA Shade Structures - ESSER	1,703,444	-	-
Capital Outlay - Restricted	SPED Community Outreach - SBHIP	84,572	-	-
Capital Outlay - Restricted	Electric Utility Vehicle - SJVAP Grant	103,250	-	-
Capital Outlay - Restricted	School Safety, Dual Enrollment & CTEIG Programs	441,187	-	-
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	2,296,378	2,404,897	2,525,142
Other Outgo - Indirect Costs	LEA = 6.70% & Food Service = 5.94%	(163,716)	(163,716)	(163,716)
Contributions to Other Funds	Deferred Maintenance	500,000	500,000	500,000

PROJECTED MONTHLY CASH FLOWS
2024-2025 2nd Interim Cashflow
General Fund
07/01/24 thru 06/30/25

Annual Budget	
First Interim	
Second Interim	X

District: **MCFARLAND UNIFIED SCHOOL DISTRICT**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	42,029,162	39,383,518	36,799,672	37,346,287	38,623,035	37,687,882	41,025,510	42,570,296	41,648,812	(28,068,628)	(29,997,299)	(17,186,624)	42,029,162
B. RECEIPTS													
Revenue Limit:													
Property Tax	0	254,584	508,618	116,060	282,458	2,989,660	120,353	0	205,896	2,213,879	(513,792)	290,326	6,468,042
State Aid 8010-8011	1,934,564	1,934,564	3,482,216	3,482,216	3,482,216	3,482,216	3,482,216	2,406,799	2,406,799	2,406,799	2,406,799	8,468,968	39,376,372
State Aid 8013-8019	0	41,182	0	0	0	0	0	0	0	0	0	0	41,182
EPA Fund 8012	0	0	1,805,126	0	0	1,805,126	0	0	(63,785,801)	0	0	66,022,897	5,847,348
Other	(1,334)	0	(3,369)	(1,497)	(1,497)	(1,497)	(1,497)	3,194	2,999	1,499	1,499	1,499	(1)
Federal Revenues	156,185	813,817	61,734	2,309,367	573,972	636,794	1,865,752	679,964	510	1,416,051	1,182	104,274	8,619,602
Other State Revenues	274,871	274,872	725,855	(4,022,551)	494,766	851,543	1,840,593	510,846	686,140	663,070	596,259	5,978,849	8,875,113
Other Local Revenues	0	155,916	314,920	938,886	467,658	277,916	729,240	505,022	296,788	250,320	371,678	352,725	4,661,069
Interfund Transfers In	0	0	0	0	0	0	401	0	0	(401)	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	206,690	396,719	150,910	6,370,033	88,757	8,440	(190,628)	(15,869)	(414)	(13,334)	(4,747)	(3,857,265)	3,139,292
TOTAL RECEIPTS	2,570,976	3,871,654	7,046,010	9,192,514	5,388,330	10,050,198	7,846,430	4,089,956	(60,187,083)	6,937,883	2,858,878	77,362,273	77,028,019
C. DISBURSEMENTS													
Certificated Salary	1,457,973	1,597,072	1,665,961	1,756,588	1,766,556	1,702,984	1,656,629	1,732,731	2,372,280	1,849,767	1,824,168	2,200,331	21,583,040
Classified Salary	418,332	642,358	678,206	693,796	753,439	704,727	692,265	727,742	819,417	735,482	724,585	1,002,173	8,592,522
Employee Benefits	944,038	1,056,316	1,081,596	1,098,793	1,116,032	1,100,106	1,075,183	999,976	1,117,638	1,016,351	988,179	2,686,185	14,280,393
Supplies	(5,377)	206,145	293,085	484,500	1,041,495	404,763	1,066,024	344,753	1,496,811	914,866	1,806,915	4,013,807	12,067,787
Services	626,694	1,032,390	1,134,697	915,182	1,376,655	1,139,385	950,481	1,412,565	1,813,144	2,021,100	1,824,658	4,805,928	19,052,879
Capital Outlays	0	619,895	1,655,869	260,044	111,881	1,002,471	743,048	210,127	1,564,671	2,044,812	206,486	2,955,181	11,374,485
Other Outgo	0	394,180	188,620	188,620	188,620	188,620	188,620	180,924	174,659	180,924	180,924	77,951	2,132,862
Interfund Transfers Out	0	0	0	0	0	500,000	400	0	0	0	0	0	500,400
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (Including Def Rev)	1,774,960	907,144	(198,639)	2,518,243	(31,195)	(30,486)	(71,006)	(597,378)	171,737	103,252	(17,507,712)	24,768,141	11,807,061
TOTAL DISBURSEMENTS	5,216,620	6,455,500	6,499,395	7,915,766	6,323,483	6,712,570	6,301,644	5,011,440	9,530,357	8,866,554	(9,951,797)	42,509,697	101,391,229
D. NET CASH FLOW	(2,645,644)	(2,583,846)	546,615	1,276,748	(935,153)	3,337,628	1,544,786	(921,484)	(69,717,440)	(1,928,671)	12,810,675	34,852,576	(24,363,210)
E. ENDING CASH	39,383,518	36,799,672	37,346,287	38,623,035	37,687,882	41,025,510	42,570,296	41,648,812	(28,068,628)	(29,997,299)	(17,186,624)	17,665,952	17,665,952

McFarland Unified School District - Other Funds

2024-2025 2nd Interim Report

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Fund 08 - Student Activity Special Reserve Fund	227,117	-	-	227,117
Fund 11 - Adult Education	90,718	446,266	536,984	-
Fund 13 - Cafeteria	2,928,728	3,679,529	4,266,670	2,341,587
Fund 14 - Deferred Maintenance	4,771,476	639,972	-	5,411,448
Fund 17 - Special Reserve Other than Capital Outlay	450,798	13,666	-	464,464
Fund 20 - Special Reserve OPEB	135,694	4,106	-	139,800
Fund 21 - Building	2,695,050	59,664	2,754,714	-
Fund 25 - Capital Facilities	3,160,112	386,459	891,156	2,655,415
Fund 35 - School Facilities	7,739	6,143,832	-	6,151,571
Fund 40 - Special Reserve-Capital Outlay	13,807,498	1,072,534	14,880,032	-

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	51,385,590.00	51,654,311.53	29,192,682.91	51,732,942.68	78,631.15	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	731,434.85	777,148.29	343,266.78	779,833.60	2,685.31	0.3%
4) Other Local Revenue		8600-8799	0.00	644,983.30	980,724.01	995,019.51	350,036.21	54.3%
5) TOTAL, REVENUES			52,117,024.85	53,076,443.12	30,516,673.70	53,507,795.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,220,026.61	17,386,218.03	9,467,000.90	17,401,010.80	(14,792.77)	-0.1%
2) Classified Salaries		2000-2999	6,065,107.43	5,918,204.96	3,203,356.88	5,938,694.78	(20,489.82)	-0.3%
3) Employee Benefits		3000-3999	11,147,976.06	11,107,590.94	5,919,023.51	11,118,281.35	(10,690.41)	-0.1%
4) Books and Supplies		4000-4999	6,285,529.08	5,501,089.35	1,185,521.31	5,411,839.94	89,249.41	1.6%
5) Services and Other Operating Expenditures		5000-5999	9,284,884.02	9,619,335.98	3,947,646.39	9,479,391.53	139,944.45	1.5%
6) Capital Outlay		6000-6999	4,040,000.00	6,619,522.59	1,179,412.88	7,447,923.05	(828,400.46)	-12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,367,365.51)	(1,766,315.77)	(209,999.34)	(1,768,522.45)	2,206.68	-0.1%
9) TOTAL, EXPENDITURES			52,692,157.69	54,401,646.08	24,691,962.53	55,044,619.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(575,132.84)	(1,325,202.96)	5,824,711.17	(1,536,823.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	400.00	400.00	400.00	New
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,968,424.94)	(6,023,676.16)	(295,435.00)	(6,283,586.99)	(259,910.83)	4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,468,424.94)	(6,523,676.16)	(795,035.00)	(6,783,186.99)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,043,557.78)	(7,848,879.12)	5,029,676.17	(8,320,010.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,962,363.38	21,962,363.38		21,962,363.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,962,363.38	21,962,363.38		21,962,363.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,962,363.38	21,962,363.38		21,962,363.38		
2) Ending Balance, June 30 (E + F1e)			14,918,805.60	14,113,484.26		13,642,353.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

2024-25 Second 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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,287,688.08	7,287,688.08		0.00		
Committed for LCAP expenses deferred to 2024-25.	0000	9760	4,787,688.08					
Committed for MHS & MJHS roofing repairs deferred to 2024-25.	0000	9760	1,200,000.00					
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays.	0000	9760	550,000.00					
Committed for MHS classroom/office remodel deferred to 2024-25.	0000	9760	750,000.00					
Committed for LCAP expenses deferred to 2024-25.	0000	9760		4,787,688.08				
Committed for MHS & MJHS roofing repairs deferred to 2024-25.	0000	9760		1,200,000.00				
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays.	0000	9760		550,000.00				
Committed for MHS classroom/office remodel deferred to 2024-25.	0000	9760		750,000.00				
d) Assigned								
Other Assignments		9780	1,223,175.93	1,104,242.25		971,008.10		
Reserve for instructional materials and supplies.	1100	9780	1,223,175.93					
Reserve for instructional materials and supplies.	1100	9780		1,104,242.25				
Reserve for instructional materials and supplies.	1100	9780				971,008.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,407,941.59	5,721,553.93		12,671,345.08		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,892,366.00	37,777,142.00	21,280,208.00	39,376,371.00	1,599,229.00	4.2%
Education Protection Account State Aid - Current Year		8012	11,821,858.00	7,220,502.00	3,610,251.00	5,847,348.00	(1,373,154.00)	-19.0%
State Aid - Prior Years		8019	0.00	41,182.10	41,182.10	41,182.10	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	37,204.00	37,204.00	5,610.28	35,285.00	(1,919.00)	-5.2%
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	6,406,970.00	6,406,775.00	3,486,908.31	6,264,162.00	(142,613.00)	-2.2%
Unsecured Roll Taxes		8042	656,127.00	656,127.00	662,187.29	650,872.00	(5,255.00)	-0.8%
Prior Years' Taxes		8043	0.00	(307.87)	(1,483.76)	(1,483.76)	(1,175.89)	381.9%
Supplemental Taxes		8044	181,980.00	146,581.00	82,583.78	191,646.00	45,065.00	30.7%
Education Revenue Augmentation Fund (ERAF)		8045	(696,912.00)	(696,912.00)	0.00	(726,999.00)	(30,087.00)	4.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	108,635.00	82,198.00	32,664.23	70,105.00	(12,093.00)	-14.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	2,534.30	3,262.34	3,262.34	728.04	28.7%
Miscellaneous Funds (EC 41604)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	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			51,408,228.00	51,673,025.53	29,203,373.57	51,751,750.68	78,725.15	0.2%
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	(22,638.00)	(18,714.00)	(10,690.66)	(18,808.00)	(94.00)	0.5%
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			51,385,590.00	51,654,311.53	29,192,682.91	51,732,942.68	78,631.15	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						

2024-25 Second 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)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	153,492.85	153,492.85	153,493.00	153,493.00	.15	0.0%
Lottery - Unrestricted and Instructional Materials		8560	577,942.00	623,655.44	189,773.78	626,340.60	2,685.16	0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			731,434.85	777,148.29	343,266.78	779,833.60	2,685.31	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,100.00	3,420.00	3,420.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	900.00	2,500.00	5,446.00	4,546.00	505.1%
Interest		8660	0.00	0.00	271,538.30	271,538.30	271,538.30	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	526,188.81	526,188.81	526,188.81	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second 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)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	117,894.49	177,396.90	188,426.40	70,531.91	59.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	644,983.30	980,724.01	995,019.51	350,036.21	54.3%
TOTAL, REVENUES			52,117,024.85	53,076,443.12	30,516,673.70	53,507,795.79	431,352.67	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,434,556.66	13,511,657.61	7,228,037.49	13,543,726.61	(32,069.00)	-0.2%
Certificated Pupil Support Salaries		1200	832,483.10	933,896.70	538,367.89	933,896.70	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,831,445.44	2,814,322.31	1,631,571.27	2,797,046.08	17,276.23	0.6%
Other Certificated Salaries		1900	121,541.41	126,341.41	69,024.25	126,341.41	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,220,026.61	17,386,218.03	9,467,000.90	17,401,010.80	(14,792.77)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	401,621.91	393,260.69	218,496.49	391,012.78	2,247.91	0.6%
Classified Support Salaries		2200	1,492,479.47	1,486,731.96	760,775.46	1,483,573.72	3,158.24	0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,221,406.57	1,047,593.62	611,070.46	1,047,593.62	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,916,542.62	1,921,559.45	1,095,587.24	1,929,834.45	(8,275.00)	-0.4%
Other Classified Salaries		2900	1,033,056.86	1,069,059.24	517,427.23	1,086,680.21	(17,620.97)	-1.6%
TOTAL, CLASSIFIED SALARIES			6,065,107.43	5,918,204.96	3,203,356.88	5,938,694.78	(20,489.82)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,235,569.93	3,266,722.00	1,727,424.03	3,270,234.81	(3,512.81)	-0.1%
PERS		3201-3202	1,635,641.64	1,586,732.16	867,002.02	1,586,432.14	300.02	0.0%
OASDI/Medicare/Alternative		3301-3302	737,303.75	722,386.30	385,702.42	723,945.09	(1,558.79)	-0.2%
Health and Welfare Benefits		3401-3402	4,904,054.73	4,894,539.50	2,564,751.53	4,900,095.41	(5,555.91)	-0.1%

2024-25 Second 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)
Unemployment Insurance		3501-3502	11,637.62	11,652.27	6,349.52	11,669.92	(17.65)	-0.2%
Workers' Compensation		3601-3602	227,793.71	228,080.38	117,987.99	228,425.65	(345.27)	-0.2%
OPEB, Allocated		3701-3702	395,974.68	397,478.33	249,806.00	397,478.33	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,147,976.06	11,107,590.94	5,919,023.51	11,118,281.35	(10,690.41)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,643,002.28	2,410,141.48	94,645.96	2,275,973.76	134,167.72	5.6%
Books and Other Reference Materials		4200	13,000.00	17,877.36	8,787.15	17,877.36	0.00	0.0%
Materials and Supplies		4300	2,411,649.90	2,082,071.51	663,958.10	2,140,435.39	(58,363.88)	-2.8%
Noncapitalized Equipment		4400	1,217,876.90	990,999.00	418,130.10	977,553.43	13,445.57	1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,285,529.08	5,501,089.35	1,185,521.31	5,411,839.94	89,249.41	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,899.00	162,130.00	5,327.77	137,723.00	24,407.00	15.1%
Dues and Memberships		5300	43,718.80	63,383.80	54,833.89	58,384.71	4,999.09	7.9%
Insurance		5400-5450	634,236.22	551,248.00	551,247.85	551,248.01	(.01)	0.0%
Operations and Housekeeping Services		5500	1,707,000.00	2,007,000.00	1,010,740.02	2,007,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,807,996.00	1,879,731.20	363,826.12	1,755,830.38	123,900.82	6.6%
Transfers of Direct Costs		5710	(600.00)	(3,500.00)	(1,109.52)	(3,137.17)	(362.83)	10.4%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,899,974.00	4,830,882.98	1,917,569.21	4,843,882.60	(12,999.62)	-0.3%
Communications		5900	109,660.00	113,460.00	45,211.05	113,460.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,284,884.02	9,619,335.98	3,947,646.39	9,479,391.53	139,944.45	1.5%
CAPITAL OUTLAY								
Land		6100	25,000.00	50,000.00	16,314.25	51,778.00	(1,778.00)	-3.6%
Land Improvements		6170	150,000.00	169,940.00	80,945.77	221,940.00	(52,000.00)	-30.6%
Buildings and Improvements of Buildings		6200	3,225,000.00	5,177,569.08	444,407.61	5,906,736.80	(729,167.72)	-14.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	640,000.00	1,187,829.51	606,166.81	1,233,283.91	(45,454.40)	-3.8%
Equipment Replacement		6500	0.00	34,184.00	31,578.44	34,184.34	(.34)	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,040,000.00	6,619,522.59	1,179,412.88	7,447,923.05	(828,400.46)	-12.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Payments to County Offices		7142	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,212,311.29)	(1,605,098.34)	(209,999.34)	(1,604,806.90)	(291.44)	0.0%
Transfers of Indirect Costs - Interfund		7350	(155,054.22)	(161,217.43)	0.00	(163,715.55)	2,498.12	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,367,365.51)	(1,766,315.77)	(209,999.34)	(1,768,522.45)	2,206.68	-0.1%
TOTAL, EXPENDITURES			52,692,157.69	54,401,646.08	24,691,962.53	55,044,619.00	(642,972.92)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	400.00	400.00	400.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	400.00	400.00	400.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second 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)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,968,424.94)	(6,023,676.16)	(295,435.00)	(6,283,586.99)	(259,910.83)	4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,968,424.94)	(6,023,676.16)	(295,435.00)	(6,283,586.99)	(259,910.83)	4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,468,424.94)	(6,523,676.16)	(795,035.00)	(6,783,186.99)	(259,510.83)	4.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,580,976.81	8,577,138.64	6,417,621.31	8,619,602.64	42,464.00	0.5%
3) Other State Revenue		8300-8599	2,609,411.65	6,874,281.80	96,682.09	8,095,278.98	1,220,997.18	17.8%
4) Other Local Revenue		8600-8799	3,672,348.55	3,722,004.12	1,903,811.50	3,666,050.87	(55,953.25)	-1.5%
5) TOTAL, REVENUES			14,862,737.01	19,173,424.56	8,418,114.90	20,380,932.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,232,582.96	4,147,099.81	2,136,762.22	4,182,030.12	(34,930.31)	-0.8%
2) Classified Salaries		2000-2999	2,431,322.07	2,659,300.64	1,379,767.19	2,653,828.36	5,472.28	0.2%
3) Employee Benefits		3000-3999	3,025,489.54	3,138,253.25	1,553,042.89	3,162,112.27	(23,859.02)	-0.8%
4) Books and Supplies		4000-4999	3,394,287.45	6,473,201.52	2,305,113.03	6,655,947.44	(182,745.92)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	7,033,173.71	9,916,730.39	3,227,839.28	9,573,487.43	343,242.96	3.5%
6) Capital Outlay		6000-6999	4,687,648.80	3,877,007.88	3,213,794.14	3,926,561.95	(49,554.07)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,394,724.48	2,280,378.31	1,337,279.16	2,280,378.31	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,212,311.29	1,605,098.34	209,999.34	1,604,806.90	291.44	0.0%
9) TOTAL, EXPENDITURES			28,411,540.30	34,097,070.14	15,363,597.25	34,039,152.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,548,803.29)	(14,923,645.58)	(6,945,482.35)	(13,658,220.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	400.00	400.00	(400.00)	New
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	5,968,424.94	6,023,676.16	295,435.00	6,283,586.99	259,910.83	4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,968,424.94	6,023,676.16	295,035.00	6,283,186.99		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,580,378.35)	(8,899,969.42)	(6,650,447.35)	(7,375,033.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,104,169.12	22,104,169.12		22,104,169.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,104,169.12	22,104,169.12		22,104,169.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,104,169.12	22,104,169.12		22,104,169.12		
2) Ending Balance, June 30 (E + F1e)			14,523,790.77	13,204,199.70		14,729,135.82		
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		

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	14,530,791.75	13,204,199.70		14,729,135.82		
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	(7,000.98)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	739,480.00	731,525.00	0.00	731,525.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	19,931.00	19,931.00	0.00	19,931.00	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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,269,730.00	2,101,012.83	1,281,468.83	2,155,909.83	54,897.00	2.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	251,697.00	193,509.07	101,313.07	193,509.07	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	11,205.00	0.00	11,205.00	0.00	0.0%
Title III, English Learner Program	4203	8290	203,478.00	216,536.63	94,000.63	203,703.63	(12,833.00)	-5.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	276,974.00	296,580.58	62,660.11	296,580.58	0.00	0.0%
Career and Technical Education	3500-3599	8290	51,000.00	51,019.00	0.00	51,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,768,686.81	4,955,819.53	4,878,178.67	4,956,219.53	400.00	0.0%
TOTAL, FEDERAL REVENUE			8,580,976.81	8,577,138.64	6,417,621.31	8,619,602.64	42,464.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	235,095.25	267,747.36	13,347.99	268,900.15	1,152.79	0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	(.04)	457,836.39	457,836.39	New
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	150,000.00	172,614.34	157,603.34	172,614.34	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	233,344.09	195,863.02	(70,532.28)	195,863.02	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,990,972.31	6,238,057.08	(3,736.92)	7,000,065.08	762,008.00	12.2%
TOTAL, OTHER STATE REVENUE			2,609,411.65	6,874,281.80	96,682.09	8,095,278.98	1,220,997.18	17.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	359.21	359.21	419.21	60.00	16.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	875,654.55	979,240.91	540,308.29	923,227.66	(56,013.25)	-5.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,796,694.00	2,742,404.00	1,363,144.00	2,742,404.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,672,348.55	3,722,004.12	1,903,811.50	3,666,050.87	(55,953.25)	-1.5%
TOTAL, REVENUES			14,862,737.01	19,173,424.56	8,418,114.90	20,380,932.49	1,207,507.93	6.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,466,454.67	2,721,666.01	1,340,143.44	2,759,229.72	(37,563.71)	-1.4%
Certificated Pupil Support Salaries		1200	1,005,719.80	995,877.31	561,696.70	995,877.31	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	410,646.49	412,396.49	227,057.08	409,763.09	2,633.40	0.6%
Other Certificated Salaries		1900	349,762.00	17,160.00	7,865.00	17,160.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,232,582.96	4,147,099.81	2,136,762.22	4,182,030.12	(34,930.31)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,209,965.97	1,262,804.19	648,523.66	1,259,639.34	3,164.85	0.3%
Classified Support Salaries		2200	913,064.74	989,615.13	511,876.96	987,306.70	2,308.43	0.2%
Classified Supervisors' and Administrators' Salaries		2300	91,027.52	154,252.47	89,975.41	154,253.16	(.69)	0.0%
Clerical, Technical and Office Salaries		2400	111,501.37	106,523.46	50,118.17	106,523.34	.12	0.0%
Other Classified Salaries		2900	105,762.47	146,105.39	79,272.99	146,105.82	(.43)	0.0%
TOTAL, CLASSIFIED SALARIES			2,431,322.07	2,659,300.64	1,379,767.19	2,653,828.36	5,472.28	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	779,751.23	778,246.91	367,285.40	802,671.12	(24,424.21)	-3.1%
PERS		3201-3202	643,058.32	699,411.45	381,065.60	698,750.62	660.83	0.1%
OASDI/Medicare/Alternative		3301-3302	254,647.20	271,608.47	144,753.26	271,533.22	75.25	0.0%
Health and Welfare Benefits		3401-3402	1,279,753.90	1,318,711.13	625,410.15	1,318,838.96	(127.83)	0.0%
Unemployment Insurance		3501-3502	3,318.80	3,415.44	1,763.32	3,433.18	(17.74)	-0.5%
Workers' Compensation		3601-3602	64,960.09	66,859.85	32,765.16	66,885.17	(25.32)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,025,489.54	3,138,253.25	1,553,042.89	3,162,112.27	(23,859.02)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,623.24	418,058.29	279,691.11	469,706.30	(51,648.01)	-12.4%
Books and Other Reference Materials		4200	375,000.00	302,523.00	2,523.09	304,170.22	(1,647.22)	-0.5%
Materials and Supplies		4300	1,787,272.21	4,886,940.67	980,750.63	4,922,671.46	(35,730.79)	-0.7%
Noncapitalized Equipment		4400	1,226,392.00	865,679.56	1,042,148.20	959,399.46	(93,719.90)	-10.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			3,394,287.45	6,473,201.52	2,305,113.03	6,655,947.44	(182,745.92)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,976.72	154,200.92	18,105.83	123,918.85	30,282.07	19.6%
Dues and Memberships		5300	0.00	400.00	400.00	1,400.00	(1,000.00)	-250.0%
Insurance		5400-5450	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	493,546.00	575,081.50	180,170.07	575,185.50	(104.00)	0.0%
Transfers of Direct Costs		5710	600.00	3,500.00	1,109.52	3,137.17	362.83	10.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,492,050.99	9,174,547.97	3,027,797.44	8,860,845.91	313,702.06	3.4%
Communications		5900	1,000.00	1,000.00	256.42	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,033,173.71	9,916,730.39	3,227,839.28	9,573,487.43	343,242.96	3.5%
CAPITAL OUTLAY								
Land		6100	0.00	65,006.44	6,951.48	28,070.40	36,936.04	56.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,319,408.50	2,619,362.74	2,138,067.41	2,620,852.85	(1,490.11)	-0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	147,872.70	124,210.50	217,872.70	(70,000.00)	-47.3%
Equipment Replacement		6500	1,348,240.30	1,044,766.00	944,564.75	1,059,766.00	(15,000.00)	-1.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,687,648.80	3,877,007.88	3,213,794.14	3,926,561.95	(49,554.07)	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,394,724.48	2,280,378.31	1,337,279.16	2,280,378.31	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,394,724.48	2,280,378.31	1,337,279.16	2,280,378.31	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,212,311.29	1,605,098.34	209,999.34	1,604,806.90	291.44	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,212,311.29	1,605,098.34	209,999.34	1,604,806.90	291.44	0.0%
TOTAL, EXPENDITURES			28,411,540.30	34,097,070.14	15,363,597.25	34,039,152.78	57,917.36	0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	400.00	400.00	(400.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	400.00	400.00	(400.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,968,424.94	6,023,676.16	295,435.00	6,283,586.99	259,910.83	4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,968,424.94	6,023,676.16	295,435.00	6,283,586.99	259,910.83	4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,968,424.94	6,023,676.16	295,035.00	6,283,186.99	(259,510.83)	-4.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	51,385,590.00	51,654,311.53	29,192,682.91	51,732,942.68	78,631.15	0.2%
2) Federal Revenue		8100-8299	8,580,976.81	8,577,138.64	6,417,621.31	8,619,602.64	42,464.00	0.5%
3) Other State Revenue		8300-8599	3,340,846.50	7,651,430.09	439,948.87	8,875,112.58	1,223,682.49	16.0%
4) Other Local Revenue		8600-8799	3,672,348.55	4,366,987.42	2,884,535.51	4,661,070.38	294,082.96	6.7%
5) TOTAL, REVENUES			66,979,761.86	72,249,867.68	38,934,788.60	73,888,728.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,452,609.57	21,533,317.84	11,603,763.12	21,583,040.92	(49,723.08)	-0.2%
2) Classified Salaries		2000-2999	8,496,429.50	8,577,505.60	4,583,124.07	8,592,523.14	(15,017.54)	-0.2%
3) Employee Benefits		3000-3999	14,173,465.60	14,245,844.19	7,472,066.40	14,280,393.62	(34,549.43)	-0.2%
4) Books and Supplies		4000-4999	9,679,816.53	11,974,290.87	3,490,634.34	12,067,787.38	(93,496.51)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	16,318,057.73	19,536,066.37	7,175,485.67	19,052,878.96	483,187.41	2.5%
6) Capital Outlay		6000-6999	8,727,648.80	10,496,530.47	4,393,207.02	11,374,485.00	(877,954.53)	-8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,410,724.48	2,296,378.31	1,337,279.16	2,296,378.31	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(155,054.22)	(161,217.43)	0.00	(163,715.55)	2,498.12	-1.5%
9) TOTAL, EXPENDITURES			81,103,697.99	88,498,716.22	40,055,559.78	89,083,771.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,123,936.13)	(16,248,848.54)	(1,120,771.18)	(15,195,043.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	400.00	400.00	400.00	New
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,400.00	500,400.00	(400.00)	-0.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,623,936.13)	(16,748,848.54)	(1,620,771.18)	(15,695,043.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,066,532.50	44,066,532.50		44,066,532.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,066,532.50	44,066,532.50		44,066,532.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,066,532.50	44,066,532.50		44,066,532.50		
2) Ending Balance, June 30 (E + F1e)			29,442,596.37	27,317,683.96		28,371,489.00		
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		

2024-25 Second 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	14,530,791.75	13,204,199.70		14,729,135.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,287,688.08	7,287,688.08		0.00		
Committed for LCAP expenses deferred to 2024-25.	0000	9760	4,787,688.08					
Committed for MHS & MJHS roofing repairs deferred to 2024-25.	0000	9760	1,200,000.00					
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays.	0000	9760	550,000.00					
Committed for MHS classroom/office remodel deferred to 2024-25.	0000	9760	750,000.00					
Committed for LCAP expenses deferred to 2024-25.	0000	9760		4,787,688.08				
Committed for MHS & MJHS roofing repairs deferred to 2024-25.	0000	9760		1,200,000.00				
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays.	0000	9760		550,000.00				
Committed for MHS classroom/office remodel deferred to 2024-25.	0000	9760		750,000.00				
d) Assigned								
Other Assignments		9780	1,223,175.93	1,104,242.25		971,008.10		
Reserve for instructional materials and supplies.	1100	9780	1,223,175.93					
Reserve for instructional materials and supplies.	1100	9780		1,104,242.25				
Reserve for instructional materials and supplies.	1100	9780				971,008.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,407,941.59	5,721,553.93		12,671,345.08		
Unassigned/Unappropriated Amount		9790	(7,000.98)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,892,366.00	37,777,142.00	21,280,208.00	39,376,371.00	1,599,229.00	4.2%
Education Protection Account State Aid - Current Year		8012	11,821,858.00	7,220,502.00	3,610,251.00	5,847,348.00	(1,373,154.00)	-19.0%
State Aid - Prior Years		8019	0.00	41,182.10	41,182.10	41,182.10	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	37,204.00	37,204.00	5,610.28	35,285.00	(1,919.00)	-5.2%
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	6,406,970.00	6,406,775.00	3,486,908.31	6,264,162.00	(142,613.00)	-2.2%
Unsecured Roll Taxes		8042	656,127.00	656,127.00	662,187.29	650,872.00	(5,255.00)	-0.8%
Prior Years' Taxes		8043	0.00	(307.87)	(1,483.76)	(1,483.76)	(1,175.89)	381.9%
Supplemental Taxes		8044	181,980.00	146,581.00	82,583.78	191,646.00	45,065.00	30.7%
Education Revenue Augmentation Fund (ERAF)		8045	(696,912.00)	(696,912.00)	0.00	(726,999.00)	(30,087.00)	4.3%

2024-25 Second 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)
Community Redevelopment Funds (SB 617/699/1992)		8047	108,635.00	82,198.00	32,664.23	70,105.00	(12,093.00)	-14.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	2,534.30	3,262.34	3,262.34	728.04	28.7%
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			51,408,228.00	51,673,025.53	29,203,373.57	51,751,750.68	78,725.15	0.2%
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	(22,638.00)	(18,714.00)	(10,690.66)	(18,808.00)	(94.00)	0.5%
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			51,385,590.00	51,654,311.53	29,192,682.91	51,732,942.68	78,631.15	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	739,480.00	731,525.00	0.00	731,525.00	0.00	0.0%
Special Education Discretionary Grants		8182	19,931.00	19,931.00	0.00	19,931.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,269,730.00	2,101,012.83	1,281,468.83	2,155,909.83	54,897.00	2.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	251,697.00	193,509.07	101,313.07	193,509.07	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	11,205.00	0.00	11,205.00	0.00	0.0%
Title III, English Learner Program	4203	8290	203,478.00	216,536.63	94,000.63	203,703.63	(12,833.00)	-5.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	276,974.00	296,580.58	62,660.11	296,580.58	0.00	0.0%
Career and Technical Education	3500-3599	8290	51,000.00	51,019.00	0.00	51,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,768,686.81	4,955,819.53	4,878,178.67	4,956,219.53	400.00	0.0%
TOTAL, FEDERAL REVENUE			8,580,976.81	8,577,138.64	6,417,621.31	8,619,602.64	42,464.00	0.5%

2024-25 Second 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)
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	153,492.85	153,492.85	153,493.00	153,493.00	.15	0.0%
Lottery - Unrestricted and Instructional Materials		8560	813,037.25	891,402.80	203,121.77	895,240.75	3,837.95	0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	(.04)	457,836.39	457,836.39	New
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	150,000.00	172,614.34	157,603.34	172,614.34	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	233,344.09	195,863.02	(70,532.28)	195,863.02	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,990,972.31	6,238,057.08	(3,736.92)	7,000,065.08	762,008.00	12.2%
TOTAL, OTHER STATE REVENUE			3,340,846.50	7,651,430.09	439,948.87	8,875,112.58	1,223,682.49	16.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	359.21	359.21	419.21	60.00	16.7%
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	3,100.00	3,420.00	3,420.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second 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)
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	900.00	2,500.00	5,446.00	4,546.00	505.1%
Interest		8660	0.00	0.00	271,538.30	271,538.30	271,538.30	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	526,188.81	526,188.81	526,188.81	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	875,654.55	1,097,135.40	717,705.19	1,111,654.06	14,518.66	1.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,796,694.00	2,742,404.00	1,363,144.00	2,742,404.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,672,348.55	4,366,987.42	2,884,535.51	4,661,070.38	294,082.96	6.7%
TOTAL, REVENUES			66,979,761.86	72,249,867.68	38,934,788.60	73,888,728.28	1,638,860.60	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,901,011.33	16,233,323.62	8,568,180.93	16,302,956.33	(69,632.71)	-0.4%
Certificated Pupil Support Salaries		1200	1,838,202.90	1,929,774.01	1,100,064.59	1,929,774.01	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,242,091.93	3,226,718.80	1,858,628.35	3,206,809.17	19,909.63	0.6%
Other Certificated Salaries		1900	471,303.41	143,501.41	76,889.25	143,501.41	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,452,609.57	21,533,317.84	11,603,763.12	21,583,040.92	(49,723.08)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,611,587.88	1,656,064.88	867,020.15	1,650,652.12	5,412.76	0.3%
Classified Support Salaries		2200	2,405,544.21	2,476,347.09	1,272,652.42	2,470,880.42	5,466.67	0.2%

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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)
Classified Supervisors' and Administrators' Salaries		2300	1,312,434.09	1,201,846.09	701,045.87	1,201,846.78	(.69)	0.0%
Clerical, Technical and Office Salaries		2400	2,028,043.99	2,028,082.91	1,145,705.41	2,036,357.79	(8,274.88)	-0.4%
Other Classified Salaries		2900	1,138,819.33	1,215,164.63	596,700.22	1,232,786.03	(17,621.40)	-1.5%
TOTAL, CLASSIFIED SALARIES			8,496,429.50	8,577,505.60	4,583,124.07	8,592,523.14	(15,017.54)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,015,321.16	4,044,968.91	2,094,709.43	4,072,905.93	(27,937.02)	-0.7%
PERS		3201-3202	2,278,699.96	2,286,143.61	1,248,067.62	2,285,182.76	960.85	0.0%
OASDI/Medicare/Alternative		3301-3302	991,950.95	993,994.77	530,455.68	995,478.31	(1,483.54)	-0.1%
Health and Welfare Benefits		3401-3402	6,183,808.63	6,213,250.63	3,190,161.68	6,218,934.37	(5,683.74)	-0.1%
Unemployment Insurance		3501-3502	14,956.42	15,067.71	8,112.84	15,103.10	(35.39)	-0.2%
Workers' Compensation		3601-3602	292,753.80	294,940.23	150,753.15	295,310.82	(370.59)	-0.1%
OPEB, Allocated		3701-3702	395,974.68	397,478.33	249,806.00	397,478.33	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,173,465.60	14,245,844.19	7,472,066.40	14,280,393.62	(34,549.43)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,648,625.52	2,828,199.77	374,337.07	2,745,680.06	82,519.71	2.9%
Books and Other Reference Materials		4200	388,000.00	320,400.36	11,310.24	322,047.58	(1,647.22)	-0.5%
Materials and Supplies		4300	4,198,922.11	6,969,012.18	1,644,708.73	7,063,106.85	(94,094.67)	-1.4%
Noncapitalized Equipment		4400	2,444,268.90	1,856,678.56	1,460,278.30	1,936,952.89	(80,274.33)	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,679,816.53	11,974,290.87	3,490,634.34	12,067,787.38	(93,496.51)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	105,875.72	316,330.92	23,433.60	261,641.85	54,689.07	17.3%
Dues and Memberships		5300	43,718.80	63,783.80	55,233.89	59,784.71	3,999.09	6.3%
Insurance		5400-5450	642,236.22	559,248.00	551,247.85	559,248.01	(.01)	0.0%
Operations and Housekeeping Services		5500	1,707,000.00	2,007,000.00	1,010,740.02	2,007,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,301,542.00	2,454,812.70	543,996.19	2,331,015.88	123,796.82	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,392,024.99	14,005,430.95	4,945,366.65	13,704,728.51	300,702.44	2.1%
Communications		5900	110,660.00	114,460.00	45,467.47	114,460.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,318,057.73	19,536,066.37	7,175,485.67	19,052,878.96	483,187.41	2.5%
CAPITAL OUTLAY								
Land		6100	25,000.00	115,006.44	23,265.73	79,848.40	35,158.04	30.6%
Land Improvements		6170	150,000.00	169,940.00	80,945.77	221,940.00	(52,000.00)	-30.6%
Buildings and Improvements of Buildings		6200	6,544,408.50	7,796,931.82	2,582,475.02	8,527,589.65	(730,657.83)	-9.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	660,000.00	1,335,702.21	730,377.31	1,451,156.61	(115,454.40)	-8.6%
Equipment Replacement		6500	1,348,240.30	1,078,950.00	976,143.19	1,093,950.34	(15,000.34)	-1.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second 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)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,727,648.80	10,496,530.47	4,393,207.02	11,374,485.00	(877,954.53)	-8.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,404,724.48	2,290,378.31	1,337,279.16	2,290,378.31	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,410,724.48	2,296,378.31	1,337,279.16	2,296,378.31	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(155,054.22)	(161,217.43)	0.00	(163,715.55)	2,498.12	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(155,054.22)	(161,217.43)	0.00	(163,715.55)	2,498.12	-1.5%
TOTAL, EXPENDITURES			81,103,697.99	88,498,716.22	40,055,559.78	89,083,771.78	(585,055.56)	-0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	400.00	400.00	400.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	400.00	400.00	400.00	New
INTERFUND TRANSFERS OUT								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,400.00	500,400.00	(400.00)	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,400.00	500,400.00	(400.00)	-0.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
6300	Lottery: Instructional Materials	1,329,481.01
6332	CA Community Schools Partnership Act - Implementation Grant	4,592,335.19
6383	Golden State Pathways Program	14,386.30
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	776,750.48
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	569,258.00
7085	Learning Communities for School Success Program	180,640.49
7339	Dual Enrollment Opportunities	194,272.82
7399	LCFF Equity Multiplier	127,100.00
7435	Learning Recovery Emergency Block Grant	4,648,046.65
7510	Low-Performing Students Block Grant	85,915.00
9010	Other Restricted Local	2,210,949.88
Total, Restricted Balance		14,729,135.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,116.57	227,116.57		227,116.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,116.57	227,116.57		227,116.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,116.57	227,116.57		227,116.57		
2) Ending Balance, June 30 (E + F1e)			227,116.57	227,116.57		227,116.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	227,116.57	227,116.57		227,116.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	227,116.57
Total, Restricted Balance		227,116.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,420.00	66,454.00	3,518.00	66,454.00	0.00	0.0%
3) Other State Revenue		8300-8599	378,682.00	378,682.00	221,577.00	378,682.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	644.00	1,022.84	1,130.03	486.03	75.5%
5) TOTAL, REVENUES			431,102.00	445,780.00	226,117.84	446,266.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	153,576.63	166,506.63	88,874.52	218,906.60	(52,399.97)	-31.5%
2) Classified Salaries		2000-2999	102,269.06	102,672.02	56,360.56	96,567.84	6,104.18	5.9%
3) Employee Benefits		3000-3999	119,254.11	122,092.81	69,225.00	135,068.49	(12,975.68)	-10.6%
4) Books and Supplies		4000-4999	61,373.96	65,555.37	3,556.34	35,460.50	30,094.87	45.9%
5) Services and Other Operating Expenditures		5000-5999	52,567.47	57,465.52	5,689.55	28,574.47	28,891.05	50.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,831.06	22,205.72	0.00	22,406.20	(200.48)	-0.9%
9) TOTAL, EXPENDITURES			510,872.29	536,498.07	223,705.97	536,984.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,770.29)	(90,718.07)	2,411.87	(90,718.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,770.29)	(90,718.07)	2,411.87	(90,718.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,718.07	90,718.07		90,718.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,718.07	90,718.07		90,718.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,718.07	90,718.07		90,718.07		
2) Ending Balance, June 30 (E + F1e)			10,947.78	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,947.78	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,420.00	66,454.00	3,518.00	66,454.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,420.00	66,454.00	3,518.00	66,454.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	378,682.00	378,682.00	221,577.00	378,682.00	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			378,682.00	378,682.00	221,577.00	378,682.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	378.84	486.03	486.03	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	644.00	644.00	644.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	644.00	1,022.84	1,130.03	486.03	75.5%
TOTAL, REVENUES			431,102.00	445,780.00	226,117.84	446,266.03		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	74,000.00	86,486.60	32,119.49	121,610.34	(35,123.74)	-40.6%
Certificated Pupil Support Salaries		1200	10,571.70	10,915.10	6,367.14	10,915.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,004.93	69,104.93	50,387.89	86,381.16	(17,276.23)	-25.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			153,576.63	166,506.63	88,874.52	218,906.60	(52,399.97)	-31.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	102,269.06	102,672.02	54,869.36	96,567.84	6,104.18	5.9%
Other Classified Salaries		2900	0.00	0.00	1,491.20	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,269.06	102,672.02	56,360.56	96,567.84	6,104.18	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	27,313.94	29,717.98	15,694.07	39,726.37	(10,008.39)	-33.7%
PERS		3201-3202	27,927.42	28,020.30	16,696.43	28,020.30	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,736.71	10,945.49	6,000.46	11,238.34	(292.85)	-2.7%
Health and Welfare Benefits		3401-3402	50,640.00	50,640.00	29,420.29	52,838.20	(2,198.20)	-4.3%
Unemployment Insurance		3501-3502	128.12	134.58	72.23	157.73	(23.15)	-17.2%
Workers' Compensation		3601-3602	2,507.92	2,634.46	1,341.52	3,087.55	(453.09)	-17.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			119,254.11	122,092.81	69,225.00	135,068.49	(12,975.68)	-10.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	61,373.96	65,555.37	3,556.34	35,460.50	30,094.87	45.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,373.96	65,555.37	3,556.34	35,460.50	30,094.87	45.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	4,000.00	1,227.38	4,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	50,567.47	51,465.52	3,840.00	22,574.47	28,891.05	56.1%
Communications		5900	0.00	2,000.00	622.17	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,567.47	57,465.52	5,689.55	28,574.47	28,891.05	50.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	21,831.06	22,205.72	0.00	22,406.20	(200.48)	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,831.06	22,205.72	0.00	22,406.20	(200.48)	-0.9%
TOTAL, EXPENDITURES			510,872.29	536,498.07	223,705.97	536,984.10		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,735,851.56	2,795,643.00	1,125,257.61	2,795,643.00	0.00	0.0%
3) Other State Revenue		8300-8599	800,000.00	800,000.00	229,944.61	801,000.00	1,000.00	0.1%
4) Other Local Revenue		8600-8799	50,000.00	82,885.81	50,740.29	82,885.81	0.00	0.0%
5) TOTAL, REVENUES			3,585,851.56	3,678,528.81	1,405,942.51	3,679,528.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,137,846.69	1,193,933.49	633,991.07	1,215,069.83	(21,136.34)	-1.8%
3) Employee Benefits		3000-3999	688,467.35	729,830.79	391,935.82	736,675.33	(6,844.54)	-0.9%
4) Books and Supplies		4000-4999	1,645,372.77	1,734,207.95	694,983.60	1,745,103.29	(10,895.34)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	240,500.00	270,920.00	79,830.24	271,620.00	(700.00)	-0.3%
6) Capital Outlay		6000-6999	126,025.85	158,487.36	61,859.46	156,892.02	1,595.34	1.0%
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	133,223.16	139,011.71	0.00	141,309.35	(2,297.64)	-1.7%
9) TOTAL, EXPENDITURES			3,971,435.82	4,226,391.30	1,862,600.19	4,266,669.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(385,584.26)	(547,862.49)	(456,657.68)	(587,141.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(385,584.26)	(547,862.49)	(456,657.68)	(587,141.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,928,728.25	2,928,728.25		2,928,728.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,928,728.25	2,928,728.25		2,928,728.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,928,728.25	2,928,728.25		2,928,728.25		
2) Ending Balance, June 30 (E + F1e)			2,543,143.99	2,380,865.76		2,341,587.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,543,143.99	2,380,865.76		2,341,587.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,735,851.56	2,795,643.00	1,125,257.61	2,795,643.00	0.00	0.0%
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			2,735,851.56	2,795,643.00	1,125,257.61	2,795,643.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	800,000.00	800,000.00	229,944.61	801,000.00	1,000.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			800,000.00	800,000.00	229,944.61	801,000.00	1,000.00	0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	17,854.48	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	32,885.81	32,885.81	32,885.81	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	82,885.81	50,740.29	82,885.81	0.00	0.0%
TOTAL, REVENUES			3,585,851.56	3,678,528.81	1,405,942.51	3,679,528.81		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	880,638.35	936,725.15	480,119.04	955,532.24	(18,807.09)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	140,768.32	140,768.32	82,108.32	140,768.32	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,440.02	116,440.02	71,763.71	118,769.27	(2,329.25)	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,137,846.69	1,193,933.49	633,991.07	1,215,069.83	(21,136.34)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	281,819.54	296,991.02	164,350.70	304,842.07	(7,851.05)	-2.6%
OASDI/Medicare/Alternative		3301-3302	86,280.25	90,570.91	48,066.38	91,419.28	(848.37)	-0.9%
Health and Welfare Benefits		3401-3402	308,765.43	330,089.80	173,262.59	328,120.84	1,968.96	0.6%
Unemployment Insurance		3501-3502	563.89	591.94	317.95	597.48	(5.54)	-0.9%
Workers' Compensation		3601-3602	11,038.24	11,587.12	5,938.20	11,695.66	(108.54)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			688,467.35	729,830.79	391,935.82	736,675.33	(6,844.54)	-0.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	196,000.00	196,000.00	74,759.51	200,467.73	(4,467.73)	-2.3%
Noncapitalized Equipment		4400	20,000.00	20,000.00	21,069.39	26,427.61	(6,427.61)	-32.1%
Food		4700	1,429,372.77	1,518,207.95	599,154.70	1,518,207.95	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,645,372.77	1,734,207.95	694,983.60	1,745,103.29	(10,895.34)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	5,718.49	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	75,000.00	31,759.89	75,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	160,000.00	190,420.00	41,194.07	190,420.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	1,157.79	3,200.00	(700.00)	-28.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,500.00	270,920.00	79,830.24	271,620.00	(700.00)	-0.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	96,025.85	128,487.36	61,859.46	126,892.02	1,595.34	1.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,025.85	158,487.36	61,859.46	156,892.02	1,595.34	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	133,223.16	139,011.71	0.00	141,309.35	(2,297.64)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,223.16	139,011.71	0.00	141,309.35	(2,297.64)	-1.7%
TOTAL, EXPENDITURES			3,971,435.82	4,226,391.30	1,862,600.19	4,266,669.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,933,881.62
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	407,705.62
Total, Restricted Balance		2,341,587.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	139,972.24	93,261.15	139,972.24	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	139,972.24	93,261.15	139,972.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,000.00	139,972.24	93,261.15	139,972.24		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	500,000.00	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			580,000.00	639,972.24	593,261.15	639,972.24		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,771,475.54	4,771,475.54		4,771,475.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,771,475.54	4,771,475.54		4,771,475.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,771,475.54	4,771,475.54		4,771,475.54		
2) Ending Balance, June 30 (E + F1e)			5,351,475.54	5,411,447.78		5,411,447.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,351,475.54	5,411,447.78		5,411,447.78		
Committed for future deferred maintenance projects.	0000	9760		5,411,447.78				

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)
Committed for future deferred maintenance projects.	0000	9760	5,351,475.54					
Committed for future deferred maintenance projects.	0000	9760				5,411,447.78		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	33,288.91	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	59,972.24	59,972.24	59,972.24	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			80,000.00	139,972.24	93,261.15	139,972.24	0.00	0.0%
TOTAL, REVENUES			80,000.00	139,972.24	93,261.15	139,972.24		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	500,000.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	13,666.03	8,811.08	13,666.03	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	13,666.03	8,811.08	13,666.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	13,666.03	8,811.08	13,666.03		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	13,666.03	8,811.08	13,666.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	450,797.62	450,797.62		450,797.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,797.62	450,797.62		450,797.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,797.62	450,797.62		450,797.62		
2) Ending Balance, June 30 (E + F1e)			458,797.62	464,463.65		464,463.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	458,797.62	464,463.65		464,463.65		
Committed for expenses other than capital outlay projects.	0000	9760		464,463.65				
Committed for expenses other than capital outlay projects.	0000	9760	458,797.62					

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)
Committed for capital facilities projects.	0000	9760				464,463.65		
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		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	3,145.05	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	5,666.03	5,666.03	5,666.03	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	13,666.03	8,811.08	13,666.03	0.00	0.0%
TOTAL, REVENUES			8,000.00	13,666.03	8,811.08	13,666.03		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	4,105.53	2,652.22	4,105.53	0.00	0.0%
5) TOTAL, REVENUES			2,400.00	4,105.53	2,652.22	4,105.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,400.00	4,105.53	2,652.22	4,105.53		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	4,105.53	2,652.22	4,105.53		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,694.30	135,694.30		135,694.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,694.30	135,694.30		135,694.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,694.30	135,694.30		135,694.30		
2) Ending Balance, June 30 (E + F1e)			138,094.30	139,799.83		139,799.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	138,094.30	139,799.83		139,799.83		
Committed for postemployment benefits.	0000	9760		139,799.83				
Committed for postemployment benefits.	0000	9760	138,094.30					

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)
Committed for postemployment benefits.	0000	9760				139,799.83		
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		
OTHER LOCAL REVENUE								
Interest		8660	2,400.00	2,400.00	946.69	2,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,705.53	1,705.53	1,705.53	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	4,105.53	2,652.22	4,105.53	0.00	0.0%
TOTAL, REVENUES			2,400.00	4,105.53	2,652.22	4,105.53		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	44,463.09	54,534.65	59,663.80	15,200.71	34.2%
5) TOTAL, REVENUES			5,000.00	44,463.09	54,534.65	59,663.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,800.00	10,800.00	10,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,647,618.49	2,728,713.32	1,870,609.61	2,743,914.03	(15,200.71)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,647,618.49	2,739,513.32	1,881,409.61	2,754,714.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,642,618.49)	(2,695,050.23)	(1,826,874.96)	(2,695,050.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,642,618.49)	(2,695,050.23)	(1,826,874.96)	(2,695,050.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,695,050.23	2,695,050.23		2,695,050.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,695,050.23	2,695,050.23		2,695,050.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,695,050.23	2,695,050.23		2,695,050.23		
2) Ending Balance, June 30 (E + F1e)			(947,568.26)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(947,568.26)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	8,057.25	18,128.81	23,257.96	15,200.71	188.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	36,405.84	36,405.84	36,405.84	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			5,000.00	44,463.09	54,534.65	59,663.80	15,200.71	34.2%
TOTAL, REVENUES			5,000.00	44,463.09	54,534.65	59,663.80		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	10,800.00	10,800.00	10,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,800.00	10,800.00	10,800.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,659.01	18,659.01	37,648.08	37,648.08	(18,989.07)	-101.8%
Buildings and Improvements of Buildings		6200	3,628,959.48	2,710,054.31	1,832,961.53	2,706,265.95	3,788.36	0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,647,618.49	2,728,713.32	1,870,609.61	2,743,914.03	(15,200.71)	-0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,647,618.49	2,739,513.32	1,881,409.61	2,754,714.03		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,000.00	386,458.61	339,333.00	386,458.61	0.00	0.0%
5) TOTAL, REVENUES			147,000.00	386,458.61	339,333.00	386,458.61		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,000.00	127,455.20	7,500.00	127,455.20	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,000.00	127,455.20	7,500.00	127,455.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,000.00	259,003.41	331,833.00	259,003.41		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	662,176.89	763,701.01	0.00	763,701.01	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			(662,176.89)	(763,701.01)	0.00	(763,701.01)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(553,176.89)	(504,697.60)	331,833.00	(504,697.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,160,112.22	3,160,112.22		3,160,112.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,112.22	3,160,112.22		3,160,112.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,160,112.22	3,160,112.22		3,160,112.22		
2) Ending Balance, June 30 (E + F1e)			2,606,935.33	2,655,414.62		2,655,414.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,738,799.46	1,849,344.26		1,849,344.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	868,135.87	806,070.36		806,070.36		
Committed for capital facilities projects.	0000	9760		806,070.36				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Committed for capital facilities projects.	0000	9760	868,135.87			806,070.36		
Committed for capital facilities projects.	0000	9760						
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,000.00	47,000.00	22,050.06	47,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	39,458.61	39,458.61	39,458.61	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	100,000.00	300,000.00	277,824.33	300,000.00	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			147,000.00	386,458.61	339,333.00	386,458.61	0.00	0.0%
TOTAL, REVENUES			147,000.00	386,458.61	339,333.00	386,458.61		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	77,455.20	7,500.00	77,455.20	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,000.00	127,455.20	7,500.00	127,455.20	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,000.00	127,455.20	7,500.00	127,455.20		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	662,176.89	763,701.01	0.00	763,701.01	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			662,176.89	763,701.01	0.00	763,701.01	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(662,176.89)	(763,701.01)	0.00	(763,701.01)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	1,849,344.26
Total, Restricted Balance		1,849,344.26

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	6,123,335.00	6,123,335.00	6,123,335.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	7,137.88	15,989.27	20,497.02	13,359.14	187.2%
5) TOTAL, REVENUES			0.00	6,130,472.88	6,139,324.27	6,143,832.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	6,130,472.88	6,139,324.27	6,143,832.02		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	6,130,472.88	6,139,324.27	6,143,832.02		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,738.77	7,738.77		7,738.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,738.77	7,738.77		7,738.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,738.77	7,738.77		7,738.77		
2) Ending Balance, June 30 (E + F1e)			7,738.77	6,138,211.65		6,151,570.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,738.77	6,138,211.65		6,151,570.79		
Committed for construction of Kern Avenue TK/Kinder classroom wing.	0000	9760		6,138,211.65				

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)
Committed for construction of Kern Avenue TK/Kinder classroom wing.	0000	9760	7,738.77					
Committed for construction of Kern Avenue TK/Kinder classroom wing.	0000	9760				6,151,570.79		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	6,123,335.00	6,123,335.00	6,123,335.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	6,123,335.00	6,123,335.00	6,123,335.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	7,081.11	15,932.50	20,440.25	13,359.14	188.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	56.77	56.77	56.77	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			0.00	7,137.88	15,989.27	20,497.02	13,359.14	187.2%
TOTAL, REVENUES			0.00	6,130,472.88	6,139,324.27	6,143,832.02		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	284,624.73	281,440.91	308,832.90	24,208.17	8.5%
5) TOTAL, REVENUES			100,000.00	284,624.73	281,440.91	308,832.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	11,145.00	11,145.00	11,145.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,700,169.06	14,844,678.56	3,988,443.97	14,868,886.73	(24,208.17)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,700,169.06	14,855,823.56	3,999,588.97	14,880,031.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,600,169.06)	(14,571,198.83)	(3,718,148.06)	(14,571,198.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	662,176.89	763,701.01	0.00	763,701.01	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			662,176.89	763,701.01	0.00	763,701.01		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,937,992.17)	(13,807,497.82)	(3,718,148.06)	(13,807,497.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,807,497.82	13,807,497.82		13,807,497.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,807,497.82	13,807,497.82		13,807,497.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,807,497.82	13,807,497.82		13,807,497.82		
2) Ending Balance, June 30 (E + F1e)			(130,494.35)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(130,494.35)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	96,816.18	124,208.17	24,208.17	24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	184,624.73	184,624.73	184,624.73	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			100,000.00	284,624.73	281,440.91	308,832.90	24,208.17	8.5%
TOTAL, REVENUES			100,000.00	284,624.73	281,440.91	308,832.90		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	11,145.00	11,145.00	11,145.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	11,145.00	11,145.00	11,145.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	2,700.00	2,700.00	2,700.00	0.00	0.0%
Land Improvements		6170	0.00	48,567.85	7,920.00	48,567.85	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,240,169.06	14,333,410.71	3,977,823.97	14,357,618.88	(24,208.17)	-0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	460,000.00	460,000.00	0.00	460,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,700,169.06	14,844,678.56	3,988,443.97	14,868,886.73	(24,208.17)	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,700,169.06	14,855,823.56	3,999,588.97	14,880,031.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	662,176.89	763,701.01	0.00	763,701.01	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			662,176.89	763,701.01	0.00	763,701.01	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			662,176.89	763,701.01	0.00	763,701.01		

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT		394.00							
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	406,177.92	0.00	0.00	0.00	123,847.00	1,523,009.00		2,053,033.92
2000-2999	Classified Salaries	69,541.49	0.00	0.00	0.00	120,561.53	768,818.59		958,921.61
3000-3999	Employee Benefits	203,305.43	0.00	0.00	0.00	118,181.60	1,017,519.61		1,339,006.64
4000-4999	Books and Supplies	677.00	0.00	0.00	0.00	20,465.12	19,059.93		40,202.05
5000-5999	Services and Other Operating Expenditures	28,323.00	0.00	0.00	0.00	0.00	46,420.97		74,743.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	708,024.84	0.00	0.00	0.00	383,055.25	3,374,828.10	0.00	4,465,908.19
7310	Transfers of Indirect Costs	286,252.47	0.00	0.00	0.00	1,065.88	0.00		287,318.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	286,252.47	0.00	0.00	0.00	1,065.88	0.00	0.00	287,318.35
	TOTAL COSTS	994,277.31	0.00	0.00	0.00	384,121.13	3,374,828.10	0.00	4,753,226.54
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	246,855.80	0.00	0.00	0.00	123,847.00	1,241,401.66		1,612,104.46
2000-2999	Classified Salaries	69,541.49	0.00	0.00	0.00	120,561.53	768,818.59		958,921.61
3000-3999	Employee Benefits	148,198.93	0.00	0.00	0.00	118,181.60	827,965.13		1,094,345.66
4000-4999	Books and Supplies	677.00	0.00	0.00	0.00	1,600.00	19,059.93		21,336.93
5000-5999	Services and Other Operating Expenditures	28,323.00	0.00	0.00	0.00	0.00	46,420.97		74,743.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	493,596.22	0.00	0.00	0.00	364,190.13	2,903,666.28	0.00	3,761,452.63
7310	Transfers of Indirect Costs	240,317.91	0.00	0.00	0.00	0.00	0.00		240,317.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	240,317.91	0.00	0.00	0.00	0.00	0.00	0.00	240,317.91
	TOTAL BEFORE OBJECT 8980	733,914.13	0.00	0.00	0.00	364,190.13	2,903,666.28	0.00	4,001,770.54

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,001,770.54
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	12,197.20		13,797.20
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,600.00	27,197.20	0.00	28,797.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,600.00	27,197.20	0.00	28,797.20
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								3,080,400.38
	TOTAL COSTS					1,600.00	27,197.20	0.00	3,109,197.58

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	381,832.96	0.00	0.00	0.00	186,916.98	1,144,839.44		1,713,589.38
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	666,319.81		816,857.49
3000-3999	Employee Benefits	192,275.07	0.00	0.00	0.00	138,521.89	919,539.65		1,250,336.61
4000-4999	Books and Supplies	83,944.23	0.00	0.00	0.00	5,837.28	50,706.70		140,488.21
5000-5999	Services and Other Operating Expenditures	26,990.90	0.00	0.00	0.00	0.00	28,308.40		55,299.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	713,679.62	0.00	0.00	0.00	453,177.37	2,809,714.00	0.00	3,976,570.99
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	56,488.02	0.00	0.00	0.00	902.72	0.00		57,390.74
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,686,958.47							2,686,958.47
	TOTAL COSTS	56,488.02	0.00	0.00	0.00	902.72	0.00	0.00	57,390.74
		770,167.64	0.00	0.00	0.00	454,080.09	2,809,714.00	0.00	4,033,961.73
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	139,080.52	0.00	0.00	0.00	14,979.95	430,185.48		584,245.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,368.88		7,368.88
3000-3999	Employee Benefits	48,434.09	0.00	0.00	0.00	0.00	77,993.98		126,428.07
4000-4999	Books and Supplies	74,078.19	0.00	0.00	0.00	3,446.45	35,874.54		113,399.18
5000-5999	Services and Other Operating Expenditures	2,975.00	0.00	0.00	0.00	0.00	17,793.05		20,768.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	264,567.80	0.00	0.00	0.00	18,426.40	569,215.93	0.00	852,210.13
7310	Transfers of Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00		47,399.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00	0.00	47,399.57
	TOTAL BEFORE OBJECT 8980	311,064.65	0.00	0.00	0.00	19,329.12	569,215.93	0.00	899,609.70

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								899,609.70
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	242,752.44	0.00	0.00	0.00	171,937.03	714,653.96		1,129,343.43
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	658,950.93		809,488.61
3000-3999	Employee Benefits	143,840.98	0.00	0.00	0.00	138,521.89	841,545.67		1,123,908.54
4000-4999	Books and Supplies	9,866.04	0.00	0.00	0.00	2,390.83	14,832.16		27,089.03
5000-5999	Services and Other Operating Expenditures	24,015.90	0.00	0.00	0.00	0.00	10,515.35		34,531.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,111.82	0.00	0.00	0.00	434,750.97	2,240,498.07	0.00	3,124,360.86
7310	Transfers of Indirect Costs	9,991.17	0.00	0.00	0.00	0.00	0.00		9,991.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,686,958.47							2,686,958.47
	Total Indirect Costs	9,991.17	0.00	0.00	0.00	0.00	0.00	0.00	9,991.17
	TOTAL BEFORE OBJECT 8980	459,102.99	0.00	0.00	0.00	434,750.97	2,240,498.07	0.00	3,134,352.03
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								3,134,352.03
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	945.56		945.56
2000-2999	Classified Salaries	1,746.09	0.00	0.00	0.00	1.02	1,837.04		3,584.15
3000-3999	Employee Benefits	1,656.47	0.00	0.00	0.00	.36	1,033.38		2,690.21
4000-4999	Books and Supplies	9,718.92	0.00	0.00	0.00	2,390.83	9,685.40		21,795.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	29,015.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	29,015.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,391,377.50
	TOTAL COSTS								1,420,392.57

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

State and Local	Local Only
0.00	0.00
Total exempt reductions	

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(c) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

(??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive e)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative e)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

(c)

0.00 (d)

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative e)

(e)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2024-25	FY 2023-24	
4,753,226.54		
751,456.00		
4,001,770.54	3,134,352.03	
	0.00	
	3,134,352.03	
	0.00	
	0.00	
4,001,770.54	3,134,352.03	867,418.51

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- Total special education expenditures
 - Less: Expenditures paid from federal sources
 - Expenditures paid from state and local sourcesAdd/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

Projected Exps. FY 2024-25	Comparison Year FY 2023-24	Difference
4,753,226.54		
751,456.00		

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

- Total special education expenditures
 - Less: Expenditures paid from federal sources

SELPA:

(??)

c. Expenditures paid from state and local sources

4,001,770.54

3,134,352.03

Add/Less: Adjustments and/or PCRA required for MOE calculation

0.00

Comparison year's expenditures, adjusted for MOE calculation

3,134,352.03

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

4,001,770.54

3,134,352.03

d. Special education unduplicated pupil count

394.00

392.00

e. Per capita state and local expenditures (A2c/A2d)

10,156.78

7,995.80

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

2,160.98

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

a. Expenditures paid from local sources

3,109,197.58

1,420,392.57

Add/Less: Adjustments required for MOE calculation

0.00

Comparison year's expenditures, adjusted for MOE calculation

1,420,392.57

1,420,392.57

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from local sources

3,109,197.58

1,420,392.57

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

1,688,805.01

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources

3,109,197.58

1,420,392.57

SELPA: (??)

Add/Less: Adjustments required for MOE calculation
Comparison Year's expenditures, adjusted for MOE calculation

	0.00
	1,420,392.57
	0.00
	0.00
	1,420,392.57
	392.00
	3,623.45
	4,267.91

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

3,109,197.58

b. Special education unduplicated pupil count

394.00

c. Per capita local expenditures (B2a/B2b)

7,891.36

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Ambelina Garcia Duran

(661) 792-3081 x1108

Contact Name

Telephone Number

Deputy Superintendent/CBO

amgarcia@mcfarland.k12.ca.us

Title

E-mail Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources			
	TOTAL COSTS	0.00	0.00
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			
			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	3,182.25	3,182.25		
	Charter School	0.00	0.00		
	Total ADA	3,182.25	3,182.25	0.0%	Met
1st Subsequent Year (2025-26)	District Regular	3,140.38	3,149.25		
	Charter School				
	Total ADA	3,140.38	3,149.25	.3%	Met
2nd Subsequent Year (2026-27)	District Regular	3,109.27	3,127.01		
	Charter School				
	Total ADA	3,109.27	3,127.01	.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	3,282.00	3,282.00		
Charter School				
Total Enrollment	3,282.00	3,282.00	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	3,286.00	3,286.00		
Charter School				
Total Enrollment	3,286.00	3,286.00	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	3,201.00	3,201.00		
Charter School				
Total Enrollment	3,201.00	3,201.00	0.0%	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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	3,289	3,451	
Charter School			
Total ADA/Enrollment	3,289	3,451	95.3%
Second Prior Year (2022-23)			
District Regular	3,174	3,408	
Charter School			
Total ADA/Enrollment	3,174	3,408	93.1%
First Prior Year (2023-24)			
District Regular	3,126	3,272	
Charter School	0		
Total ADA/Enrollment	3,126	3,272	95.5%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	3,140	3,282		
Charter School	0			
Total ADA/Enrollment	3,140	3,282	95.7%	Not Met
1st Subsequent Year (2025-26)				
District Regular	3,115	3,286		
Charter School				
Total ADA/Enrollment	3,115	3,286	94.8%	Met
2nd Subsequent Year (2026-27)				
District Regular	3,035	3,201		
Charter School				
Total ADA/Enrollment	3,035	3,201	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

The District is declining enrollment but continues to invest time and resources on student attendance and has seen improvement in daily attendance.

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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	51,631,843.43	51,710,568.58	.2%	Met
1st Subsequent Year (2025-26)	51,776,938.00	52,299,134.00	1.0%	Met
2nd Subsequent Year (2026-27)	50,956,848.00	51,729,897.00	1.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	27,634,680.57	36,714,098.87	75.3%
Second Prior Year (2022-23)	31,153,610.15	42,446,643.37	73.4%
First Prior Year (2023-24)	33,487,217.79	41,928,832.28	79.9%
	Historical Average Ratio:		76.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.2% to 79.2%	73.2% to 79.2%	73.2% to 79.2%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	34,457,986.93	55,044,619.00	62.6%	Not Met
1st Subsequent Year (2025-26)	35,706,531.41	49,425,935.41	72.2%	Not Met
2nd Subsequent Year (2026-27)	36,802,750.16	50,522,679.16	72.8%	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)

The salary and benefit ratio is affected by ongoing construction projects. The District is committed to completing several previously deferred construction projects needed to provide students and staff safe and inviting facilities. As the District is facing declining enrollment, it is critical to provide students, staff and parents with safe, updated, and welcoming facilities that compete with surrounding districts.

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	8,577,138.64	8,619,602.64	.5%	No
1st Subsequent Year (2025-26)	3,158,770.00	3,200,834.00	1.3%	No
2nd Subsequent Year (2026-27)	3,158,770.00	3,200,834.00	1.3%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	7,651,430.09	8,875,112.58	16.0%	Yes
1st Subsequent Year (2025-26)	5,693,459.36	6,406,289.00	12.5%	Yes
2nd Subsequent Year (2026-27)	5,680,071.99	6,389,032.00	12.5%	Yes

Explanation:
(required if Yes)

The current year variance is mostly due to the District was notified of grant awarded: After School Education and Safety Grant (\$458K), Golden State Pathway Grant (319K), LCFF Equity Multiplier (\$127K) and Home-to-School Transportation (295K). These grants extend to subsequent years.

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

Current Year (2024-25)	4,366,987.42	4,661,070.38	6.7%	Yes
1st Subsequent Year (2025-26)	3,020,404.00	3,272,218.00	8.3%	Yes
2nd Subsequent Year (2026-27)	3,020,404.00	3,118,304.00	3.2%	No

Explanation:
(required if Yes)

Current year variance due mostly to reclass contributions from the general fund (\$306K) offset by \$154K revenue for Student Behavioral Health Incentive (SBHIP) from current year to 2025-26.

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

Current Year (2024-25)	11,974,290.87	12,067,787.38	.8%	No
1st Subsequent Year (2025-26)	9,678,316.52	9,746,346.00	.7%	No
2nd Subsequent Year (2026-27)	9,678,316.52	9,746,346.00	.7%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	19,536,066.37	19,052,878.96	-2.5%	No
1st Subsequent Year (2025-26)	14,211,795.37	13,384,182.00	-5.8%	Yes
2nd Subsequent Year (2026-27)	14,211,795.37	13,384,182.00	-5.8%	Yes

Explanation:
(required if Yes)

Subsequent decrease due mostly to Student Behavioral Health Incentive (SBHIP) carryover(\$495K) spent in 2024-25 and one-time grants expiring (\$300K).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	20,595,556.15	22,155,785.60	7.6%	Not Met
1st Subsequent Year (2025-26)	11,872,633.36	12,879,341.00	8.5%	Not Met
2nd Subsequent Year (2026-27)	11,859,245.99	12,708,170.00	7.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	31,510,357.24	31,120,666.34	-1.2%	Met
1st Subsequent Year (2025-26)	23,890,111.89	23,130,528.00	-3.2%	Met
2nd Subsequent Year (2026-27)	23,890,111.89	23,130,528.00	-3.2%	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 first interim projections 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)

Explanation:

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

The current year variance is mostly due to the District was notified of grant awarded: After School Education and Safety Grant (\$458K), Golden State Pathway Grant (319K), LCFF Equity Multiplier (\$127K) and Home-to-School Transportation (295K). These grants extend to subsequent years.

Explanation:

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

Current year variance due mostly to reclass contributions from the general fund (\$306K) offset by \$154K revenue for Student Behavioral Health Incentive (SBHIP) from current year to 2025-26.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,305,050.34	2,907,751.61	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,843,452.91	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.1%	12.6%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.7%	4.2%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(8,320,010.20)	55,544,619.00	15.0%	Not Met
1st Subsequent Year (2025-26)	(3,444,313.41)	49,925,935.41	6.9%	Not Met
2nd Subsequent Year (2026-27)	(5,440,162.16)	51,022,679.16	10.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is committed to reviewing and evaluating all expenditures to reduce and/or eliminate the deficit spending.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	28,371,489.00	Met
1st Subsequent Year (2025-26)	20,604,073.19	Met
2nd Subsequent Year (2026-27)	11,241,378.95	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.

Ending Cash Balance		Status
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2024-25)	17,665,952.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,140	3,115	3,035
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	89,584,171.78	72,945,890.81	73,800,761.24
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,584,171.78	72,945,890.81	73,800,761.24

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

3%	3%	3%
2,687,525.15	2,188,376.72	2,214,022.84
0.00	0.00	0.00
2,687,525.15	2,188,376.72	2,214,022.84

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,671,345.08	9,227,031.67	3,786,869.51
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	12,671,345.08	9,227,031.67	3,786,869.51
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.14%	12.65%	5.13%
District's Reserve Standard (Section 10B, Line 7):	2,687,525.15	2,188,376.72	2,214,022.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your 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 first interim projections.

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 first interim projections.

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0% or -\$20,000
to +\$20,000****SSA. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(6,023,676.16)	(6,283,586.99)	4.3%	259,910.83	Met
1st Subsequent Year (2025-26)	(6,324,860.00)	(6,597,346.00)	4.3%	272,486.00	Met
2nd Subsequent Year (2026-27)	(6,641,103.00)	(6,927,214.00)	4.3%	286,111.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	400.00	New	400.00	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	500,000.00	500,400.00	.1%	400.00	Met
1st Subsequent Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	500,000.00	500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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.

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Miscellaneous prior year adjustment.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

Total Annual Payments:	2,869,725	2,995,571	2,672,312	3,075,585
Has total annual payment increased over prior year (2023-24)?	Yes	No	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Bond payment changes due to expiration of bonds.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

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)

First Interim (Form 01CSI, Item S7A)		Second Interim
10,732,104.00		11,373,016.00
10,732,104.00		11,373,016.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2024

3 OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)		Second Interim
381,404.00		381,404.00
430,308.00		430,308.00
479,130.00		479,130.00

- 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)

397,478.33	397,478.33
427,502.01	425,675.65
457,845.79	455,882.10

- 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)

381,404.00	381,390.00
430,308.00	430,308.00
479,130.00	479,130.00

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

18	18
20	20
22	22

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

- 1 a. Does your 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 first interim in self-insurance liabilities?

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B) Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

The 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 first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	168.0	170.0	170.0	170.0

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

n/a

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 First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

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

--

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

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If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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 first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	176.0	186.0	186.0	186.0

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

n/a

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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 first interim projections?

Yes

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	47.0	38.0	38.0	38.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

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)

End of School District Second Interim Criteria and Standards Review

Second Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: The District used the Cashflow template provided by the Kern County Superintendent of Schools.

Second Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim
Board Approved Operating Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim
Original Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7413	(\$7,000.98)
Explanation: Timinig issue updated at 1st and 2nd Interim.		
Total of negative resource balances for Fund 01		(\$7,000.98)
21	0000	(\$947,568.26)
Explanation: Timinig issue updated at 1st and 2nd Interim.		
Total of negative resource balances for Fund 21		(\$947,568.26)
40	0000	(\$130,494.35)
Explanation: Timinig issue updated at 1st and 2nd Interim.		
Total of negative resource balances for Fund 40		(\$130,494.35)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7413	9790	(\$7,000.98)
Explanation: Timinig issue updated at 1st and 2nd Interim.			
21	0000	9790	(\$947,568.26)
Explanation: Timinig issue updated at 1st and 2nd Interim.			
40	0000	9790	(\$130,494.35)
Explanation: Timinig issue updated at 1st and 2nd Interim.			