

KASHIA ELEMENTARY SCHOOL DISTRICT

2024-25 First Interim Report

Adopted during the December 4, 2024 Regular Board Meeting

Prepared by Andrea Stubbs, Consultant; Ryland SBC





Kashia Elementary Sonoma County

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)									
Signed:	Date:								
District Superintendent or Designee	District Superintendent or Designee								
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.									
To the County Superintendent of Schools:									
This interim report and certification of financial condition are hereby filed by the governing board	of the school district. (Pursuant to EC Section 42131)								
Meeting Date: December 04, 2024	Signed:								
weeting Date.	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 for the current fiscal year and subsequent two fiscal years.	ent projections this district will meet its financial obligations								
QUALIFIED CERTIFICATION									
As President of the Governing Board of this school district, I certify that based upon curro obligations for the current fiscal year or two subsequent fiscal years.	rent projections this district may not meet its financial								
NEGATIVE CERTIFICATION									
As President of the Governing Board of this school district, I certify that based upon curr obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	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								
Contact person for additional information on the interim report:									
Name: Andrea Stubbs	Telephone: 707-204-9794								
Title: Chief Business Official	E-mail: andi@rylandsbc.com								

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 "Yot 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.

TERIA AND	STANDARDS		Met	Not Me
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		x
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		x
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
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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First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

UPPLEMENT	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
na mg/k (, rei h. Me e sous	TO THE PARTY OF TH	 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 	n/a	
A AC AIRE O WASHINGTON		 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? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
	e and comment	 If yes, have there been changes since budget adoption in self-insurance liabilities? 	n/a	
SB	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
	A CANADA	Certificated? (Section S8A, Line 1b)	х	į
	special and	Classified? (Section S8B, Line 1b)	х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
	and the state of t	Certificated? (Section S&A, Line 3)	n/a	
	an consequence	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?	х	

DITIONAL	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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	1
А3	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?	х	
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?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?		х



Kashia Elementary School District

2024-25 First Interim Presentation

<u>Prepared for:</u> KESD Board of Trustees, December 4, 2024 Regular Board meeting <u>Prepared by:</u> Andi Stubbs, contracted Chief Business Official

1. What is the 2024-25 First Interim Report?

- The First Interim report is a snapshot in time of the local educational agency's (LEA's) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years.
- It is a time to adjust the budget based on the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.
- The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15.
- 2. What are the district's enrollment projections, and why is that information important?

Table wi	th no ne	w enroll	ment in	2025-26			Table v	vith a nev	v Kinder	student en	rolling in 2	2025-26	
Grade:	e: Year: 2023-24 2024-25 2025-26 2026-272027-28 2028-29						Grade:			Yea	ır:		
							2023-24	2024-25	2025-26	2026-27	2027-28 2028-29		
TK	0	0	0	0	0	0	TK	0		0	0	0 0	(
K	3	0	0	0	0	0	K	3		0	1	0 0	(
1st	0	3	0	0	0	0	1st	0		3	0	1 0	(
2nd	0	0	3	0	0	0	2nd	0		0	3	0 1	(
3rd	0	0	0	3	0	0	3rd	0		0	0	3 0	
4th	2	0	0	0	3	0	4th	2		0	0	0 3	(
5th	0	3	0	0	0	3	5th	0		3	0	0 0	3
6th	0	0	3	0	0	0	6th	0	l.	0	3	0 0	(
7th	2	0	0	3	0	0	7th	2		0	0	3 0	(
8th	1	2	0	0	3	0	8th	1		2	0	0 3	(
Total Students:	8	8	6	6	6	3	Total Students:	}		8	7	7 7	4
ADA at 95%	7.60	7.60	5.70	5.70	5.70	2.85	ADA at 95%	7.60	7.6	6.6	6.6	6.65	3.80
ADA at 90%	7.20	7.20	5.40	5.40	5.40	2.70	ADA at 90%	7.20	7.2	20 6.3	6.3	30 6.30	3.6
ADA at 86.63% (2023-:	6.93	6.93	5.20	5.20	5.20	2.60	ADA at 86.63% (2	6.93	6.9	93 6.0	6.0	06 6.06	3.4
ADA at 85%:	6.80	6.80	5.10	5.10	5.10	2.55	ADA at 85%:	6.80	6.8	5.9	5.9	95 5.95	3.4

- The district's funding levels are dependent upon student enrollment and average daily attendance.
- Districts with low enrollment are required to go into lapsation (in which the district is dissolved and its territory is annexed to one or more adjacent districts), e.g. when the average daily attendance of students is less than six in grades K-8.



- The county board of education may defer lapsation of any district for one year upon resolution of the governing board of the school district and written concurrence from the county superintendent of schools (there is no limit on the number of one-year deferrals that can be granted).
- 3. What are the key changes in the 2024-25 First Interim Report compared with the 2024-25 Original Budget?

SACS Object Code	Description:	2024-25 Original Budget:	2024-25 First Interim Report:	Difference:	Comments:
80xx:	LCFF Sources	\$331,989	\$316,884	-\$15,105	Net of adjustments to LCFF sources based upon the most recent version of the LCFF calculator (see Board packet).
81xx-82xx	Federal Revenue:	\$25,731	\$25,731	\$0	No change
83xx-85xx:	Other State Revenue:	\$61,902	\$62,656	\$754	Budgeted deferred revenue for UPK grant of \$636. Increase to Arts and Music funding of \$118.
86xx-87xx:	Local Revenue:	\$125,307	\$180,373	\$55,066	Increased budget for interest income by \$34,000 based on current interest rates. Budgeted one-time local revenue of \$900 (RCEF and Schools Rule grants). Budgeted Fair Market Value cash adjustment of \$20,166.
	Totals:	\$544,929	\$585,644	\$40,715	Net change in revenue projections

SACS Object Code	Description:	2024-25 Original	2024-25 First Interim	Difference:	Comments:
1xxx;	Certificated Salaries:	\$217,422	\$223,001	\$5,579	Net of adjustments to certificated salaries based upon final salary schedule placement, Board-approved certificated salary schedule, and negotiated increase to Superintendent's salary for current year.
2xxx:	Classified Salaries:	\$55,225	\$55,146	-\$79	Net of all adjustments based on salary schedule, etc.
3xxx:	Employee Benefits:	\$96,012	\$93,075	-\$2,937	Net of all adjustments to benefits based on salary costs above. Medical premium costs increased by 4.92% (5.0% budgeted).
4xx:	Supplies and Materials:	\$56,795	\$60,557	\$3,762	Budgeted deferred UPK funds of \$636. Budgeted \$1,500 in Reading Specialist Grant for supplies/materials. Increased budget in Arts/Music (Resource 6770 by \$118 to reflect increased revenue. Shifted budget from Obj 5xxx to Obj. 4xxx in Learning Recovery Block grant in the amount of \$608. Budgeted one-time local revenue in the amount of \$900 (RCEF and School Rules grants).
5xxx:	Services and Operating:	\$262,419	\$290,082	\$27,663	Added budget of \$22,500 for SCOE IT MOU. Added budget of \$3,000 for nursing services. Net of all other budget adjustments: \$2,163.
бххх:	Capital Outlay:	\$0	\$0	\$0	No change
7xxx	Other Outgo:	\$3,542	\$3,542	\$0	No change
	Totals:	\$691,415	\$725,403	\$33,988	Net change in expense projections

4. What is the district's long-term financial outlook (multi-year projection)?

Sashia Elementary Ionoma County	Gener Multiyear	irst interim al Fund Projections stricted			Fatv	49 70888 0000000 Form MYPI /8CE07P(2024-25)
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:			gas/main			
current year - Column A - is extracted)			de la companya de la			
A. REVENUES AND OTHER FINANCING SOURCES			-			
1. LCFF/Revenue Limit Sources	8010-8099	311,603.00	2.93%	320,743.00	1.85%	326,671.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,851.00	(31.12%)	1,275.00	.47%	1,281.00
4. Ceher Local Revenues	8600-8799	60,166.00	(50.14%)	30,000.00	(50.00%)	15,000.00
5. Other Financing Sources			EDWING HOLD HELD COMMISSION OF THE PARTY OF	ACCAMINATION CONTRACTOR SERVICES	1	With the Control of t
a. Transfers in	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930 8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,304.00)	2.00%	(10,510.00)	2.00%	(10,720.00)
6. Total (Sum lines A1 thru ASc)		363,316.00	(6.00%)	341,508.00	(2.72%)	332,232.00
B. EXPENDITURES AND OTHER FINANCING USES		1980 40 10 10 10 10 10 10				
Certificated Salaries						
a. Base Salanes				128,101.00		130,692.00
b. Step & Column Adjustment				2,591.00		2,773.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines 61a thru 81d)	1000-1999	128,101.00	2 02%	130.692.00	2.12%	133,465.00
2. Classified Salaries				NAME OF THE PARTY	***************************************	
a. Base Salaries				7,500.00		7,500.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Yotal Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7.500.00	0.00%	7,500.00	0.00%	7,500.00
3. Employee Benefits	3000-3999	35,400.00	20.30%	42,586.00	2.84%	43.796.00
4. Books and Supplies	4000 4999	36,948.00	(24.98%)	27,719.00	2 81%	28 498 00
	10000	172,707.00	2.86%	177.646.00	2.81%	182 638 00
5. Services and Other Operating Expenditures	5000-5969 6000-6999				0.00%	0.00
6. Capital Outlay	0000	0.00	0.00%	0.00	0.00%	Q. QQ
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	3,542.00	2.85%	3,643.00	2.83%	3,746.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses					***************************************	***************************************
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				8.00		0.00
11. Total (Sum lines B1 thru B10)		384,198.00	1.45%	389,786.00	2.53%	309,643.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(20,882.00)		(48, 278.00)		(67,411.00)
		2-0,000				
D FUND BALANCE		807,783.00		786,901.00		738 623.00
1. Net Beginning Fund Balance(Form 011, line F1e)		007,783.00		7 5050, 250 1 3/67		a settle transcontinue

- The screen snapshot above shows the unrestricted multi-year projection from the 2024-25 First Interim Report. The changes described above have resulted in more deficit spending compared with the 2024-25 Original Budget Unrestricted Multi-Year Projection (see screen snapshot on the next page).
- All multi-year projection forms can be found in the full board packet (see the table of contents for the page numbers).



a. Transfers Out b. Other Uses	7600-7629 7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines 81 thru B10)		353,569.00	1.24%	357,938.00	2.50%	366,900.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minu ino 811)	• ((19,010.00)		(17,283.00)		(27,874.00)
stifornia Dept of Education ACS Financial Reporting Software e: MYP, Version 7	- SACS V9.1	Page 1			Printed: 6	/1/2024 10:18 PM

5. What are some of the assumptions that go into building the multi-year projection?

- Estimated revenue is based upon the most recent Local Control Funding Formula (LCFF)
 calculator, which is included in the full board packet. Revenue projections are also based
 on current allocations for federal and state funding. Local revenue (grants, donations) are
 budgeted as received.
- Expenditure assumptions include the following:
 - o Salaries: Step and column cost increases in each year, and current staffing levels
 - Benefits: 5% increase on health and welfare costs, and statutory costs (STRS, PERS, unemployment insurance) increases per the School Services of California Dartboard
 - Non-Personnel Costs: One-time expenditures for restricted resources are removed from the budget. The Consumer Price Index (CPI) increase is applied in each year per the School Services of California Dartboard

6. What about some of the larger expenditures the Board discussed?

- a. <u>Playground equipment</u>: RESIG recommended a spinner and some engineered wood chips for the playground. Staff have been in contact with Ross Playground Systems to obtain quotes on these items once measurements and pictures of the current play area have been provided. Ross Playground systems can also provide a high-level estimate on playground replacement for future consideration if enrollment increases.
- b. <u>Van:</u> Staff has been in contact with Fowler Auto Center in Ukiah. They will keep an eye out for a pre-owned 12-passenger van. New vans can cost upwards of \$60,000. This can be considered as a future expense if district enrollment increases.
- c. <u>Roof/gutter repairs:</u> Staff are working on a quote for gutter cleaning, and also roof replacement for consideration if district enrollment increases.

7. What happens next?

- Upon Board approval the 2024-25 First Interim Report will be submitted to the Sonoma County Office of Education (SCOE) for review/submission to the California Department of Education.
- The budget will be reviewed and updated again for the 2024-25 Second Interim, to be presented to the Board in March, 2025.
 - The Second Interim Report will include information based upon the Governor's Proposed State Budget for 2025-26.

Kashia Elementary School District 2024-25 First Interim Report and Multiyear Fiscal Projection As of October 31, 2024

Presented December 4, 2024

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the state budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

While Governor Gavin Newsom signed an on-time budget on June 26, 2024, the following subsequent bills relating to the 2024-25 budget were signed as well.

- Senate Bill 108 Budget Bill Junior #1: Signed June 29th
- Senate Bill 153 Education Omnibus Budget Trailer Bill: Signed June 29th
- Assembly Bill 176 Education Omnibus Budget Trailer Bill #2: Signed September 30th

The first two senate bills retained the majority of the proposals contained in the May Revision along with few additional changes. The assembly bill included clean-up language as well as modifications to the documentation requirements for traditional independent study programs. Since districts' budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Enacted State Budget Components

As a result of the state budget being enacted along with incorporating the above trailer bills, illustrated below are the major provisions relating to the 2024-25 fiscal year, as well as impacts for subsequent fiscal years.

- Suspending Proposition 98 for 2023-24, which created an \$8.33 billion maintenance factor that will begin to be repaid with a \$4.07 billion payment to LEAs in 2024-25
 - Local Educational Agencies were not immediately or significantly impacted due to the State drawing down reserves, implementing spending reductions, utilizing budget deferrals, and reappropriating funds to maintain education programs at their current levels.
 - Therefore, the funded COLA for the Local Control Funding Formula (LCFF), special education and other non-LCFF categorical programs remains at 1.07%.
 - The enacted budget does impose a partial deferral of \$245.6 million from the June 2025 payment to July 2025, which is less than five percent of the most recent June second principal apportionment payment.
 - LEAs unable to meet their financial obligations may apply for exemptions from the deferral.
- Includes \$303.2 million, inclusive of 1.07% statutory COLA, for the LCFF Equity Multiplier to accelerate gains in closing opportunity and outcome gaps

- LEAs must conduct a needs assessment for the use and expenditure of Learning Recovery Emergency Block Grant funds in 2025-26 through 2027-28 to identify students in the greatest need of learning recovery supports based on chronic absenteeism, English language arts (ELA), and mathematics assessments, as well as include the interventions that will address the needs of the identified students
 - O Additionally, expenditures must be included in the 2025-26 through 2027-28 LCAPs that include at least one metric to monitor the impact of actions or services utilizing Learning Recovery Emergency Block Grant funds and provide evidence-based rationale for implementing such actions or services.
- The budget includes a \$100 million investment in the Inclusive Early Education Expansion Program to increase access to inclusive early care and education for children from birth to five years of age.
- Maintains implementation of universal transitional kindergarten (TK), with no changes to the expansion of funded four-year-old students
- The budget foregoes a planned investment of \$550 million to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- Incorporated statutory changes to independent study that are effective in the 2024-25 fiscal year and subsequent fiscal years. Illustrated below are the major changes:
 - o Eliminating the three consecutive school day requirement before earning ADA
 - o Increasing the allowable duration of short-term independent study to 15 days or fewer
 - o Defining long-term independent study as 16 days or more.
 - Authorizing LEAs to collect signed, written agreements for short-term independent study at any time during the year, while maintaining the requirement that agreements be signed and collected before the start of long-term independent study.
 - Expanding the definition of pupil work product to include the daily time value a student spends engaged in asynchronous instruction, regardless of whether work product is produced.
 - The time value of pupil work product and asynchronous instruction must first be documented in hours or fractions of an hour before being converted to days of attendance for all students participating in independent study.
- Establishes the Attendance Recovery Program which, beginning with the 2025-26 school year, provides attendance and instructional time recovery opportunities and absenteeism mitigation for up to 10 days or a student's total absences for the current year, whichever is fewer, as attendance recovery time per pupil for ADA reporting.
 - The voluntary program can be offered before school, after school, during intersession, and on weekends.
 - Attendance credit is limited to a maximum of five days per school week for school districts and COEs, and one day per calendar day on which instruction is provided for charter schools.
- Beginning in 2025-26, districts and charter schools must annually declare their intent to run the Expanded Learning Opportunities Program (ELO-P). Available funds will be used to augment the per pupil rate for recipients with a UPP less than 75%. Further, beginning July 1, 16

- 2025, ELO-P funds may be used to support attendance recovery provided that the new attendance recovery requirements are followed, and the attendance recovery must be operated by the LEA in conjunction with, and on same school site as, the ELO-P.
- Requires the California Department of Education to develop a pupil benefit form in an
 alternative electronic format by November 1, 2025 that meets LCFF requirements and federal
 requirements to determine eligibility for National School Lunch Program (NSLP), School
 Breakfast Program, and Summer Electronic Benefit Transfer Program.
- Beginning July 1, 2026, as part of the J-13A waiver, LEAs must incorporate an instructional
 continuity plan into their School Safety Plan, which must include procedures for engaging
 students within five days of an emergency and providing hybrid or remote learning
 opportunities within 10 instructional days. In addition, the budget encourages LEAs to
 provide remote instruction to mitigate learning loss by streamlining independent study when
 students will be absent for any reason.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, <u>including</u> other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - o (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

- 1. Proposition 98 must be funded based on Test 1
- 2. Full repayment of the maintenance factor prior to 2014-15
- 3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
- 4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Please note that the district reserve cap is **not** activated for 2024-25 due to the depletion of the Proposition 98 reserve in 2023-24.

2024-25 Kashia Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 7.12.
 - ➤ Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 7.21.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- Transitional Kindergarten ratio "add-on" is \$3,077 per transitional kindergarten ADA.

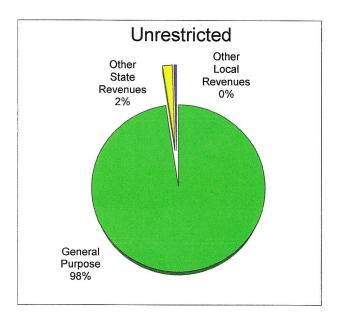


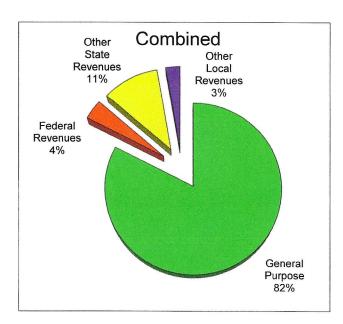
- The Mandated Cost Block Grant relating to school districts is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- Except as illustrated under <u>Contributions to Restricted Programs</u>, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$311,600	\$316,884
Federal Revenues	\$0	\$25,731
Other State Revenues	\$1,851	\$62,656
Other Local Revenues	\$60,196	\$180,373
TOTAL	\$373,647	\$585,644







Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District's projected EPA activity for 2024-25. The amounts will be revised throughout the year based on information received from the State.

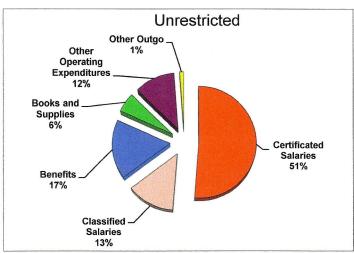
Education Protection Account (EPA) Budget 2024-25 Fiscal Year					
Description	Amount				
BEGINNING BALANCE	\$0				
BUDGETED EPA REVENUES: Estimated EPA Funds	\$25,873				
BUDGETED EPA EXPENDITURES: Certificated Instructional Salaries Certificated Instructional Benefits TOTAL	\$25,873 \$0				
ENDING BALANCE	\$25,873 \$0				

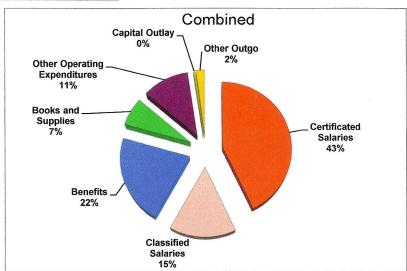
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$128,101	\$223,001
Classified Salaries	\$7,500	\$55,146
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$35,400	\$93,075
Books and Supplies	\$36,948	\$60,557
Other Operating Expenditures	\$172,707	\$290,082
Capital Outlay	\$0	\$0
Other Outgo	\$3,542	\$3,542
TOTAL	\$384,198	\$725,403

Following is a graphical representation of expenditures by percentage:







General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$10,304
TOTAL CONTRIBUTIONS	\$10,304
	T

General Fund Summary

The District's 2024-25 General Fund projects a total operating deficit of \$139,759 resulting in an estimated ending fund balance of \$1,200,227. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$0; restricted programs - \$413,326; assignments - \$699,901; economic uncertainty - \$87,000; unassigned - \$0. Illustrated below is a detail description of the fund balance components.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2023-24	Est. Net Change	2024-25
GENERAL (UNRESTRICTED & RESTRICTED)	\$1,339,986	(\$139,759)	\$1,200,227
DEFERRED MAINTENANCE	\$12,747	\$0	\$12,747
CAPITAL OUTLAY	\$125,138	\$0	\$125,138
TOTAL	\$1,477,871	(\$139,759)	\$1,338,112

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors relating to the May Revise.

Planning Factor	2023-24	2024-25	2025-26	2026-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.40%	27.50%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$211	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$102	\$82	\$82	\$82
Universal Transitional Kindergarten/ADA	\$3,044	\$3,077	\$3,167	\$3,265
Mandate Block Grant for Districts: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
Mandate Block Grant for Districts: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant for Charters: K-8 per ADA	\$19.85	\$20.06	\$20.66	\$21.29
Mandate Block Grant for Charters: 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Routine Restricted Maintenance Account	3% of total GF	3% of total GF	3% of total GF	3% of
(refer to the provisions discussed above)	expend	expend	expend	total GF expend
	& outgo	& outgo	& outgo	& outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by approximately 2% each year. . Classified step costs are expected to increase by 2% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2025-26 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant.

Indirect costs are not charged. Contributions to restricted programs (Special Education) are expected to increase in the subsequent years due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted General Fund.

Estimated Ending Fund Balances:

During 2025-26, the District estimates that the General Fund is projected to have unrestricted deficit spending of (\$48,278) resulting in an unrestricted ending General Fund balance of approximately \$738,623.

During 2026-27, the District estimates that the General Fund is projected to have unrestricted deficit spending of (\$67,411) resulting in an unrestricted ending General Fund balance of \$671,212.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total General Fund outgo:

Description	2024-25	2025-26	2026-27
24-25 Projected Deficit	\$20,882		
25-26 Projected Deficit		\$46,278	
Unexpected Expenses (Legal, SPED, Operational, etc.)	\$679,019	\$605,345	\$584,212
Unallocated	\$0	\$0	\$0
Amount Disclosed per SB 858 Requirements	\$699,901	\$651,623	\$584,212
Nonspendable Reserves	\$0	\$0	\$0
Restricted Reserves	\$413,326	\$298,569	\$174,262
Committeed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$87,000	\$87,000	\$87,000
Estimated Ending Fund Balance	\$1,200,227	\$1,037,192	\$845,474

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years (Positive Certification).

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the District remains fiscally solvent.



The Common Message

2024-25 First Interim Report

BASC

Business and Administration Services Committee



Writers and Contributors			
Topic	Contributors		
Background	Committee		
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Attendance Recovery and Instructional Continuity	Peter Foggiato, San Joaquin	Greg Medici, Sonoma	
Independent Study	Nicolas Schweizer, Sacramento	Jonathan Medina, Kern	
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Local Control and Accountability Plan (LCAP)	Josh Schultz, Napa	Steve Torres, Santa Barbara	
Summary	Jamie Dial, Kings	Nicolas Schweizer, Sacramento	

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Sources

Association of California School Administrators Ball/Frost Group, LLC California Association of School Business Officials California Collaborative for Educational Excellence California Department of Education California Department of Finance California Public Employees' Retirement System California State Teachers' Retirement System **California State Board of Education** California School Boards Association **California School Information Services Capitol Advisors Fiscal Crisis and Management Assistance Team** K-12 High Speed Network **National Forest Counties and Schools Coalition School Services of California Small School Districts' Association** Statewide Local Educational Consortium Co-Chairs WestEd



Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 25-07 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

Background

Since May 2008, COE chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

BASC would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the "Sources" section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which tailor this guidance to the unique circumstances of the LEAs within their respective counties. Even within a single county, the guidance may vary considerably based on each district's educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.



First Interim Report Key Guidance

Governor Newsom signed several budget and trailer bills before the end of June to adopt and implement the 2024-25 State Budget. On June 26, 2024, Assembly Bill (AB) 107 was signed as the Budget Act of 2024. Three days later, on June 29, 2024, both Senate Bill (SB) 108 (Budget Bill Junior #1) and SB 153 (Education Omnibus Budget Trailer Bill) were also signed. The budget preserved most of the proposals from the May Revision, with a few additional changes.

The final budget agreement between the governor and the Legislature addressed the state's budget challenges through reserve drawdowns, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. In the negotiations leading up to the approved 2024-25 State Budget, the governor abandoned earlier funding proposals in favor of suspending Proposition 98 for 2023-24 and creating an \$8.33 billion maintenance factor. This amount will be repaid to LEAs starting with a \$4.07 billion payment in 2024-25.

On September 30, 2024, AB 176 (Education Omnibus Budget Trailer Bill #2) was signed, introducing revisions to the enacted budget provisions.

Major provisions in the 2024-25 State Budget include:

- The funded COLA for the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF remains at 1.07%.
- To develop the budget package, the state finance team created deferrals in prior budget years that did not directly affect LEAs' past budgets or cash flow. Looking forward, the budget imposes a partial deferral of \$245.6 million from the June 2025 payment to July 2025 — less than 5% of the most recent June second principal apportionment payment. LEAs unable to meet their financial obligations may apply for exemptions from the deferral.
- Several provisions to allow students make up lost instructional time, thereby offsetting student absences and mitigating learning loss. These provisions take effect July 1, 2025 (see the "<u>Attendance Recovery</u>" and "<u>Instructional Continuity</u>" sections of this message for details).
- The budget includes a \$100 million investment in the Inclusive Early Education Expansion Program to increase access to inclusive early care and education for children from birth to five years of age.
- The budget foregoes a planned investment of \$550 million to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- Suspension of the August 15 summer layoff window for certificated and classified staff during the 2024-25 fiscal year.



While the budget has many positive aspects, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as rising pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funds (e.g., the Elementary and Secondary School Emergency Relief Fund and the Expanded Learning Opportunities Grant) expired on September 30, 2024. Further, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant will expire on June 30, 2026, while the Learning Recovery Emergency Block Grant (LREBG) is set to expire on June 30, 2028.

Possible Government Shutdown

There is a significant risk of a federal government shutdown because Congress has been unable to pass a budget or a Continuing Resolution to maintain funding beyond mid-December 2024. Past shutdowns have had minimal fiscal impact on K-12 education, because most LEA funding comes from state and local sources, and the majority of federal aid is disbursed by July 1. As a result, the current year's Title I and Individuals with Disabilities Education Act funds have already been disbursed to LEAs. However, a shutdown could disrupt federal school meal reimbursements and federally funded childcare services, such as Head Start.

Planning Factors for 2024-25 and Multiyear Projections

The following key planning factors should be incorporated into LEAs' 2024-25 First Interim Reports and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Key Planning Factors for 2024-25 First Interim Reports and MYPs

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			en glavak faranson overhra visi kasala sa trevens silva visi ususus vasa ya visi sa ava
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%

Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten (TK)/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,077.004	\$3,167.004	\$3,265.004
Mandate Block Grant	me mangan menungan di dikagi dinangki di cakah dan magan bahari ana mengilingan menangan di		
School Districts			
Grades K-8 per ADA	\$38.215	\$39.33	\$40.54
Grades 9-12 per ADA	\$73.625	\$75.78	\$78.11
Charter Schools			
Grades K-8 per ADA	\$20.065	\$20.66	\$21.29
Grades 9-12 per ADA	\$55.76 ⁵	\$57.39	\$59.16

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

Note: for footnote numbers 2-3, Proposition 32 on the November 5, 2024 ballot could increase minimum wage to \$18 per hour by 2026

Deficit Spending

Statewide declining enrollment, combined with the expiration of federal one-time funds, may lead to district deficit spending. It is crucial to distinguish between the portions of the deficit that are ongoing and those that are one-time. As districts work to balance their budgets, any significant reductions reflected in their multiyear financial projections should be addressed through concrete spending reduction plans or accompanied by a fiscal solvency statement outlining the governing board's commitment to address future reductions. Additionally, conducting monthly cash flow analyses is essential for identifying financial trends and avoiding cash shortages. For more information, refer to FCMAT's April 2020 fiscal alert about effective cash management during uncertain times.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year.

⁵The 2024-25 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

Below is sample language for a fiscal solvency statement, which may be used as a stand-alone resolution or included with the approval of the interim budget:

In preparing the 2024-25 First Interim Budget, the Board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and the subsequent two fiscal years.

Based on the 2024-25 State Budget Act and anticipated increases in ongoing costs, the Board anticipates the need for \$XX million in ongoing budget reductions in 2025-26 to maintain fiscal solvency.

Furthermore, it is recognized that a Board-approved budget reduction list for 2025-26 and an implementation timeline will be included with the 2024-25 Second Interim Report submission.

As districts potentially face declining fund balances, it is important to exercise caution when identifying funds for negotiated salary increases. Modest revenue gains from the COLA may be offset by declining enrollment and rising payroll costs, including retirement and health benefit rates. Each district's ability to manage and sustain salary increases will vary based on its unique financial circumstances.

Since deficit spending reduces fund balance reserves, maintaining substantial reserves is essential to safeguard against potential future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically covers about two months of salary expenses for most organizations. Although school districts may face reserve cap limitations on assigned and unassigned fund balances during periods of state revenue, it remains prudent to regularly review overall reserves to ensure long-term financial stability. Please note the reserve cap is not applicable for 2024-25, but could become effective in future years. For more information, refer to FCMAT's March 2022 fiscal alert about managing local reserves under the cap.

Attendance Recovery

As outlined in the 45-Day Budget Revision, beginning July 1, 2025, school districts, classroom-based charter schools, and county offices of education (COES) may provide attendance recovery programs to classroom-based students to make up for lost instructional time, offset absences, and mitigate the associated learning loss and fiscal impacts. A few key elements of the program include:

- Beginning in fiscal year 2025-26, LEAs can add up to 10 days or a student's total absences for the current year, whichever is fewer, as attendance recovery time per pupil for ADA reporting.
- Attendance credit is limited to a maximum of five days per school week for school districts and COEs, and one day per calendar day on which instruction is provided for charter schools.
- Recovery time must be taught by certificated teachers.

- Participation is voluntary and at the election of the student, parent or guardian.
- Attendance recovery program pupil-to-certificated-teacher ratios are 10-to-1 for TK and K, and 20-to-1 for grades 1-12, inclusive.
- Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and at the same site(s) as, the LEA's ELOP activities.

Instructional Continuity

The 2024-25 State Budget's instructional continuity provisions focus on facilitating continuity of learning during emergency events that disrupt regular classroom instruction.

Beginning July 1, 2026, as part of the J-13A waiver, LEAs must incorporate an instructional continuity plan into their School Safety Plan. These plans must include procedures for engaging students within five days of an emergency and providing hybrid or remote learning opportunities within 10 instructional days.

When students must be absent for any reason, the budget encourages LEAs to provide remote instruction to mitigate learning loss by streamlining independent study. It also allows LEAs to earn ADA-related funding for independent study, regardless of duration.

Independent Study

The 2024-25 State Budget includes statutory changes to independent study that are effective in the current fiscal year and beyond. These changes include:

- Eliminating the requirement for students to participate for a minimum of three consecutive school days before earning ADA.
- Increasing the allowable duration of short-term independent study to 15 days or fewer.
- Defining long-term independent study as 16 days or more.
- Authorizing LEAs to collect signed written agreements for short-term independent study at any time during the year, while maintaining the requirement that agreements be signed and collected before the start of long-term independent study.
- Expanding the definition of pupil work product to include the daily time value a student spends engaged in asynchronous instruction, regardless of whether work product is produced.

Independent study cannot be used to retroactively capture ADA for prior absences. For additional details on recovering ADA for previous absences, please refer to the "<u>Attendance Recovery</u>" section of this message.

In addition, the budget and subsequent cleanup legislation clarified that the time value of pupil work product and asynchronous instruction must first be documented in hours or fractions of an hour before being converted to days of attendance for all students participating in independent study, whether through COEs, school districts, or charter schools.

Expanded Learning Opportunities Program

The 2024-25 State budget imposed new expenditure deadlines for ELOP allocations. Beginning with the 2023-24 ELOP allocation, LEAs will have two fiscal years to spend the funds, meaning the 2024-25 allocation must be expended by June 30, 2026. Any funds not expended by the applicable deadline "shall be returned to the state."

Beginning in 2025-26, "school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program." This requirement means LEAs will need to affirmatively opt into the program each year to receive funding.

Any unexpended 2021-22 and 2022-23 ELOP funds recovered by the state will be reallocated in 2024-25 to increase the Tier 2 rate up to \$2,000 per applicable ADA for participating LEAs. In addition, the budget trailer bill stipulates that beginning in 2025-26, any ELOP savings resulting from LEAs opting out of the program "*may* be reallocated" to Tier 2 LEAs "to the extent possible." As a reminder, final expenditure reports for 2021-22 and 2022-23 are due to CDE by October 31, 2024.

Transitional Kindergarten

The 2023-24 State Budget introduced the following changes to TK staffing requirements:

- Beginning in 2023-24, any LEA enrolling "early enrollment children" those whose fourth birthday falls between June 3 and September 1 prior to the school year — must maintain a 10-to-1 student-to-adult ratio and limit class sizes to a maximum of 20 students for classes that include an early enrollment child.
 - The "early enrollment child" state will become inoperative with the full implementation of TK in the 2025-26 school year.
- Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, compliance with the ratio is no longer contingent on receiving additional funding.
 Districts will need to incorporate this lower staffing ratio into their First Interim MYPs.
- Also starting in 2025-26, credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:
 - Have completed at least 24 units in early childhood education, childhood development, or both.
 - Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
 - Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.



Local Control and Accountability Plan (LCAP) LCAP and the Learning Recovery Emergency Block Grant (LREBG)

The 2024-25 State Budget mandates revisions to the LCAP template instructions to implement the settlement agreement from the Cayla J. lawsuit. These changes impose new requirements for the use of LREBG funds starting in 2025-26. LREBG funds expended between 2025-26 and 2027-28 must be supported by a needs assessment, with both planned and actual expenditures documented in the LEA's LCAP. Additionally, interim expenditure reporting for LREBG is due to the California Department of Education (CDE) by December 15, 2024.

The State Board of Education (SBE) reviewed draft changes to the LCAP instructions at its September 2024 meeting (see <u>Agenda Item #03</u>). Based on discussions at the meeting, the SBE appears to be in favor of what the CDE presented as Option 2, which would provide LEAs with the flexibility to integrate actions supported by LREBG funds into their existing LCAPs. The SBE is expected to approve the changes to the LCAP instructions at its November 2024 meeting.

LCAP and the LCFF Equity Multiplier

The 2024-25 fiscal year marks the first time LEAs are required to document the planned uses of Equity Multiplier funding in their LCAPs. As a reminder, a school's eligibility for Equity Multiplier funds may vary annually based on changes in its non-stability rate and/or its percentage of socioeconomically disadvantaged pupils. Funding is allocated to LEAs for schools with prior year non-stability rates exceeding 25% and prior year socioeconomically disadvantaged pupil rates (as defined here) exceeding 70%.

While 2023-24 enrollment data is available to determine a school's percentage of socioeconomically disadvantaged pupils, the CDE has not yet released the 2023-24 stability rate data (which will be published here). Eligibility and funding for 2024-25 will be included with the 2024-25 first principal apportionment in February 2025. Furthermore, forecasting whether Equity Multiplier funding will be received in future years is fraught with uncertainty.

Because of the year-to-year uncertainty surrounding the receipt of Equity Multiplier funds, LEAs may consider incorporating certified prior year funding allocations into their 2025-26 budget and LCAP (i.e., plan to use certified 2024-25 allocations in the 2025-26 budget and LCAP).

Midyear Update

As a reminder, LEAs must present a midyear LCAP update annually by February 28.



Summary

It is too early in the fiscal year to gauge any significant trends in state revenue that will influence the levels of Proposition 98 funding for 2025-26 and beyond (including the obligations to fund the maintenance factor created in the most recent budget act). Local Educational Agencies will need to closely monitor state revenues and state budget proposals. Moreover, LEAs also face near and long-term challenges, including risks to the state revenue forecast, higher absence rates, rising cost pressures (e.g., pension rate increases), the expiration of one-time COVID-19 relief funds, and declining enrollment. Given the unique funding and programmatic needs of each LEA, it is crucial that they continuously assess their individual situations, work closely with their COE, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and tenyear T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

	CFF PLANNING	FACTORS			
Factor	2023-24 ¹	2024-25 ²	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

Entitlement Factors per ADA*	RADE SPAN FAC	4-6	7-8	0.12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	9-12 \$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	_	_	2.6%
Grade Span Adjustment Amounts	\$1,043			\$316
2024-25 Adjusted Base Grants ³	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ⁴	\$3,077		_	

^{*}Average daily attendance (ADA)

	OTHER PLANNING FACTORS					
Factors	3	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
Camornia Dottery	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
Wandate Block Grant (District)	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁵	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasu	ries	4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate ⁶		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁷		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁸		\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25			
Reserve Requirement	District ADA Range		
The greater of 5% or \$87,000	0 to 300		
The greater of 4% or \$87,000	301 to 1,000		
3%	1,001 to 30,000		
2%	30,001 to 250,000		
1%	250,001 and higher		

¹Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

⁸Minimum wage rates are effective January 1 of the respective year.



As of July 18, 2024

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁷Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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S digit District code or 7 digit School code (from the CDS code) Is this calculation for a new charter school? (select from drop down list) Projection Type Email: Projection Date	IA. Kachia Elamantaru	Projection Title: 2024-25 First Interim Report	Created by: Andrea Stubbs	Email: andi@rylandsbc.com	Phone: 707-204-9794
10 0		down list)		E. C.	

	PY3	PY2	PY1	ბ	CY1	CY2	CY3	CY4
Kashia Elementary (70888)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (pregilled as calculated by the Department of Finance, DOF)	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	%00.0	%00'0	0.00%	%00'0	0.00%	0.00%
Base Grant Proration Factor (defict)	%00.0	0.00%	%00.0	%00.0	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	%00.0	%00.0	%00'0	0.00%	%00.0	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	•	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
Local EPA Accrual	- \$	- \$		- \$	- \$	- \$,	. \$



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(2) CHARTER SCHOOL DATA ELEMIENTS REQUIRED TO CALCULATE THE LCFF NEW CHARTER SCHOOLS (a) TRANSFER OF IN-LIEU PROPERTY TAX 1-4 F-6/F-7 In-Lieu of Property Tax (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A-12, A-22, A-32 Enrollment (first prior year) A-1, A-2, A-3 Enrollment	New C	New Charter School Name: Year that charter starts o						
NEW CHARTER SCHOOLS (a) TRANSFER OF IN-LIEU PROPERTY TAX 1-4 F-6/F-7 In-Lieu of Property Tax (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A-12, A-22, A-32 Enrollment (first prior year) A-1, A-2, A-3 Enrollment	New C	harter School Name:						
(a) TRANSFER OF IN-LIEU PROPERTY TAX 1-4 F-6 / F-7 In-Lieu of Property Tax (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A-12, A-22, A-32 Enrollment (first prior year) A-1, A-2, A-3 Enrollment	Yea	r that charter starts o						
(a) TRANSFER OF IN-LIEU PROPERTY TAX 1-4 F-6 / F-7 In-Lieu of Property Tax (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A-12, A-22, A-32 Enrollment (second prior year) A-14, A-2, A-3 Enrollment A-1, A-2, A-3 Enrollment			Year that charter starts operation (select from drop down list):	ım drop down list):	2022-23			
-4 F-6 / F-7 In-Lieu of Property Tax (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A-12, A-22, A-32 Enrollment (second prior year) A-1, A-2, A-3 Enrollment (first prior year)	Note: Charter sch	Note: Charter schools should contact sponsoring district(s) for In-lieu estimate	ponsoring district(s) for In-lieu estima	te			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP) A.12, A.23, A.32 Enrollment (second prior year) A.14, A.21, B.17 Enrollment (first prior year) A.1, A.2, A.3 Enrollment	1	t	1					
		1	1					
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)		1						
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)								
B-1, B-2, B-3 Unduplicated Pupil Count	1							
	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-vr rollina
Single Year Unduplicated Pupil Percentage	percentage 0.00%	percentage 0.00%	percentage 0.00%	percentage	percentage	percentage	percentage	percentage
c.1 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	%00.0 0.00%	%00.0
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.	the charter school has a physical loca	tion within the bounda	ries of more than one	district, enter the hig	shest district UPP of a	ll locations.		
D-3 Unduplicated Pupil Percentage (%)	%00:0	0.00%	%00.0	0.00%	0.00%	0.00%	%00.0	%UU U
Unduplicated Pupil Percentage: Supplemental Grant	00:00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	%0:0
Unduplicated Pupil Percentage: Concentration Grant	%00:0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-4 TK (NEW beginning 2022-23)		1	1					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1 Grades TK-3	•							
B-2 Grades 4-6		1						
B-3 Grades 7-8	1		,					
B-4 Grades 9-12	,	1	1					
SUBTOTAL ADA	1	1	-	1	,	1	.1	
RATIO: ADA to Enrollment		1		3				
(e) OTHER LCFF ADJUSTMENTS								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Ald Adjustments (line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.	ents can be positive or negative. ustments can be positive or negative							
H-2 Miscellaneous Adjustments	5	\$. \$					
J-5 Minimum State Aid Adjustments	- \$	- \$. \$					





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The same of the sa									
Kashia Ele	Kashia Elementary (70888)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(з) sсно	3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
(a) GENERA	(a) GENERAL QUESTIONS								
	Is your district required to transfer in-lieu taxes to a charter school?	ON							
	Does your district have a necessary small school?	YES							
(b) K-3 GRAI	(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION								
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES	Y TAXES								
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 122,708 \$	130,032	\$ 139,389 \$	142,177	\$ 145,020	\$ 147,921 \$	150.879	153 807
8-5	Redevelopment Agency Local Revenue	\$ -	,	. \$		-		+	
	Less In-Lieu Property Tax Transfer	\$ -		\$ - \$		\$	\$ -	٠	
	Total Local Revenue	\$ 122,708 \$	130,032	\$ 139,389 \$	142,177 \$	145,020	\$ 147,921 \$	150,879 \$	153,897
(d)OTHER L	(d) OTHER LCFF ADJUSTMENTS								
If applicable, e	If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from th	Class Size Penalties ex	chibit. Adjustments can	he Class Size Penalties exhibit. Adjustments can be positive or negative.	ä				
Н-2	Miscellaneous Adjustments	\$ ·		. \$					
7-5	Minimum State Aid Adjustments	\$ - \$	1	- \$					
(e) UNDUPLI	e) UNDUPLICATED PUPIL PERCENTAGE								
A-1.2 / A-3.2	District Enrollment (second prior year)	12	16						
A-1.1 / A-3.1	District Enrollment (first prior year)	16	6						
A-1 / A-3	District Enrollment	6	80	6	00	G	ď	u	4
A-2.2 / A-4.2	COE Enrollment (second prior year)	1	1						4
A-2.1 / A-4.1	COE Enrollment (first prior year)		1						
A-2 / A-4	COE Enrollment	•		•					
	Total Enrollment	6	00	б	8	9	9	9	4
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	12	16						· · · · · · · · · · · · · · · · · · ·
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	16	8						
B-1/B-3	District Unduplicated Pupil Count	80	80	6	00	9	9	9	4
8-2.2 / 8-4.2	COE Unduplicated Pupil Count (second prior year)	-					•		+
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	•						-
B-2 / B-4	COE Unduplicated Pupil Count	t		1					
	Total Unduplicated Pupil Count	∞	_∞	6	80	9	9	9	4
		3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling
	Single Year Undunicated Dunil December	afinitaliad	percentage 100.00%	percentage	percentage	percentage	percentage	percentage	percentage
51	Underwiced during Demonstrate (97)	00.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Ondupindated rupii Percentage (76)	97.30%	96.97%	96.15%	100.00%	100.00%	100.00%	100.00%	100.00%
	STATE AND ADDRESS							THE RESIDENCE OF THE PERSON OF	The second named in column 2 is not a se





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Kashia Ele	Kashia Elementary (70888)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(f) AVERAG	(f) AVERAGE DAILY ATTENDANCE (ADA)	NCE (ADA)								
ADA used for t	ADA used for the Transitional Kindergarten Add-on ONLY:	rgarten Add-on ONLY:								
6-10	TK (Commenc	TK (Commencing in 2022-23)		3			•	1		
ADA used for I Enter ADA by g	Base, Supplemental ar grade span. The calcula	ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.								
	Current Year ADA	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3		2.30	2.82	2.43	3.56	3.56	2.67		
8-1, D-5	Grades 4-6		4.95	3.29	1.60	1.78	1.78	0.89	3.56	3.56
i	Grades 7-8		0.44	88.0	2.90	1.78		1.78	1.78	
	Grades 9-12	A A A A A A A A A A A A A A A A A A A	,	1						
	Nonpublic School	101AL CURKEN I YEAR ADA Nonpublic School - NPS-Licensed Children Institutions - Community Day School - (Annua)	7.69	66.9	6.93	7.12	5.34	5.34	5.34	3.56
	Grades TK-3		,	,	1					
9	Grades 4-6		ī	ī						
i 1	Grades 7-8		-	1	1					
	Grades 9-12		,	1	,					
	TOTAL NPS	TOTAL NPS-CDS (Annual)	r	,				,	ì	
	District Basic Aid (For calculating EPA o	District Basic Aid ADA funded outside of the LCFF (court ordered, voluntary Th. & Open Enrollment) for calculating EPA only, this ADA is not included in the LCFF funding calculation).	1	,						
	DISTRICT TOTAL	DTAL.	7.69	66.9	6.93	7.12	75.5	7 3	F 24	
	County Operated	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						t C	† † †	3.56
	Grades TK-3		1	,	1					
E-2, E-3	Grades 4-6				•					
	Grades 7-8		1	1						
	Grades 9-12		r		•					
	COUNTY TOTAL	TAL	t				ı	1		
	RATIO: District ADA-to-Enrollment	A-to-Enrollment	85.44%	87.38%	77.00%	89.00%	89.00%	89.00%	%00.68	89.00%
	RATIO: County ADA-to-Enrollment	A-to-Enrollment	0.00%	%00'0	0.00%	0.00%	%00:0	0.00%	0.00%	0.00%
(g) PRIOR Y	FAR GUARANTEE	(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT Happlicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative	s. Report the prior y	ear ADA for these stud	ents in the current ye	ar field, using the gra	de span the students	were enrolled in durin	ig the prior year(s). N	OTE: Legislative
requiring the c	narter srint adjustmen	it was suspended in riscal years 2020-21 and 2021-22, no prior year ADA should be entered i	tor these years.							
	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form		2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report	2026-27 ADA shift reported in 2027-28 ADA report	2027-28 ADA shift reported in 2028-29 ADA report
	Grades TK-3				•					
A-19	Grades 4-6	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and	,	1	1					
	Grades 7-8	attended district schools in the current year	-		1					
	Grades 9-12		,							
			3	ĵ	r	1	ľ	1	1	
	Grades TK-3				1					
A-20	Grades 4-6	Prior year Charter School Shirt Decrease of ADA for students who attended district schools in the prior year and attended district sconsored	,	1						
	Grades 7-8	charter schools in the current year		ı	1					
	Grades 9-12			,	1					
			FC	FCMAT		i	¥	1	1	



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FCMAT

Kashia Elementary (70888)

Net increase/(decrease) to prior year ADA

2028-29

2027-28

2026-27

2025-26

2024-25

2023-24

2022-23

2021-22

Kashia Ele	Kashia Elementary (70888)	2021-22	2022-23	2023-24	2024-25	2025-26	76-9606	30.77.06	2078-20
(4) NECE	(4) NECESSARY SMALL SCHOOLS ADA		· ·						
For each scho	For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.	TE for the current an	d three prior years.						
1 Kashia E	1 Kashia Elementary							School Code:	6052013
A-12	Current Year P2 ADA: Grades TK-3	2.30	2.82	2.43	3.56	3.56	2.67	,	1
A-13	Grades 4-6	4.95	3.29	1.60	1.78	1.78	0.89	3.56	3.56
A-14	Grades 7-8	0.44	0.88	2.90	1.78		1.78	1.78	1
B-6	Grades 9-12	1	1						
	TOTAL	7.69	66.9	6.93	7.12	5.34	5.34	5.34	3.56
A-11, B-5	Number of FTE (round up to the full FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary
	Best funding option calculated is:	NSS	NSS	NSS	NSS	NSS	NSS	NSS	NSS
	Select funding method:	NSS	NSS	NSS	NSS	NSS	NSS	NSS	NSS
2 NSS #2								School Code:	
A-12	Current Year P2 ADA: Grades TK-3	,	1						
A-13	Grades 4-6	1	1						
A-14	Grades 7-8	1		-					
B-6	Grades 9-12								
	TOTAL		1	J		1		1	
A-11, B-5	Number of FTE (round up to the full FTE)	1		-					
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:	LCFF	LCFF	LCFF	Select method				
3 NSS #3								School Code:	, vi
A-12	Current Year P2 ADA: Grades TK-3	-	-	•					
A-13	Grades 4-6								
A-14	Grades 7-8		,	1					
9-6	Grades 9-12		1	1					
	TOTAL		1	r	•	1		,	
A-11, B-5	Number of FTE (round up to the full FTE)	t	,						
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:	LCFF	LCFF	LCFF	Select method				





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Kashia Ele	Kashia Elementary (70888)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
4 NSS #4								School Code:	
A-12	Current Year P2 ADA: Grades TK-3	1	1	-					
A-13	Grades 4-6	1		•					
A-14	Grades 7-8	1		•					
9-Q	Grades 9-12	,	•	-					
	TOTAL	1	1	,			٠	1	
A-11, B-5	Number of FTE (round up to the full FTE)		1	ı					
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
2 NSS #2								School Code:	
A-12	Current Year P2 ADA: Grades TK-3		1						
A-13	Grades 4-6								
A-14	Grades 7-8								
B-6	Grades 9-12	4		,					
	TOTAL		,	1		,	1		
A-11, B-5	Number of FTE (round up to the full FTE)	-	1						
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
THE PARTY OF THE P		Control or Section Sec	A STATE OF THE PERSON NAMED IN COLUMN NAMED IN		And an included the second of				





LCFF-Calc.^J fin Data Entry page 7 of ′

A CALCULATION FADA for the Hold Harmless (adjusted for current year charter shift) al cotal cotal cal cal cal cal cal cal cal	2021-22 2018-19 ADA	2022-23 2019-20 ADA	2023-24	2024-25	2025-26	76 2000	00 11000	00000
	18-19 ADA	2019-20 ADA	Name and Address of the Publishment of the Publishm			77-9707	2027-28	2028-29
			2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
	Non Applicable	ı	1	ť.	,			
	Until 2022-23	•		ï		•		
	Certification	•		i		•	,	(1)
		_		-	-	,	1	1
	ī		1	•	i	1	ı	t
		10.19	10.19	7.69	66.9	6.93	7.12	5.34
	-	10.19	10.19	7.69	66.9	6.93	7.12	5.34
	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
	Non Applicable	•		i		1	u s i	
	10til 2022-23			•	•	•		1
	UI 2022-23			ì		•		1
Grades y-12	irtification	•	•	,	1	•	•	•
LCFF Subtotal			3		t			
SS	1	10.19	7.69	6,99	6.93	7.12	5.34	7 34
Combined Subtotal		10.19	7.69	66.9	6.93	7.12	75 5	5.34
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 4-6	ì	ı				•		
Grades 7-8	i		•	•	•	•		,
Grades 9-12	,	1	9	•	•	•		
LCFE Subtotal				-				
NSS	10.19	7.69	6:99	6.93	7.12	5.34	5.34	5.34
Combined Subtotal	10.19	7.69	66.9	6.93	7.12	5.34	5.34	5.34
bit half character bull War Abad for Charter Chifts				Vergreen and the control of the cont	Vidgomiljahajalganjakan kepen jahan (VIA) jumpamol (kinjuma VIII) kan ki jahan (VIII)			
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net Increase/(decrease) to prior year AUA due to Charter School Shift			•	•	,	1	•	1
UA que to charter school shift	- decilary acid	,	ı		•	1	•	
Second prior year charter school shift percentage	Voll Applicable	. 8	. 8	. 8	, 6	. 00	. (
	11 2022-23	80	80	80	80	%n	% 5	%0
erage ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift)	- Effective beginning in 2022-23	2022-23						
Grades TK-3			ī		,	,		
	Non Applicable		ï	•	•		T	
	Until 2022-23	à	•	1		•	ť	
Grades 9-12		1		1				•
LCFF Subtotal				т.	·			1
SSN	1	9.36	8.29	7.20	7.01	6.46	5.93	5.34
Combined Subtotal		9:36	8.29	7.20	7.01	6.46	5.93	5.34
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	ī	ť		r	•		ī	T
Current Year ADA								
Grades TK-3		٠		,	i	1		
Grades 4-6	7	ī		,	ì		ı	1
Grades 7-8		3	t		ï	6		1
Grades 9-12	1							,
LCFF Subtotal	i.	ï		t	1	,	1	ı
NSS	7.69	66.9	6.93	7.12	5.34	5.34	5.34	3.56
Combined Subtotal	7.69	6.99	6.93	7.12	5.34	5.34	5.34	3.56
Change in LCFF ADA (excludes NSS ADA)	,	i		1)	1	,
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change



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Kashia Elementary (70888) - 2024-25 First Interim Report				10/30/2024				
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	·	,	•	1	3			1
Grades 4-6			ī	•				,
Grades 7-8	•	i	ï	1		•		1
Grades 9-12	î			t	,		,	ī
Subtotal	ı	1		310	ī			
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Funded NSS ADA								
Grades TK-3	7.12	5.51	4.08	2.52	3.56	3.18	3.26	2.08
Grades 4-6	2.28	3.17	3.51	3.28	1.78	1.72	1,48	2.08
Grades 7-8	0.79	0.67	0.70	1.41	1.78	1.56	1.19	1.19
Grades 9-12		•		,			•	•
Subtotal	10.19	9.35	8.29	7.21	7.12	6.46	5.93	5.35
NPS, CDS, & COE Operated								
Grades TK-3			1			,	•	
Grades 4-6	1				ï	,		1
Grades 7-8	,	ı			,	•		•
Grades 9-12	•	ī	•	,				•
Subtotal	•	1	1	1			ı	
ACTUAL ADA (Current Year Only)								
Grades TK-3	2.30	2.82	2.43	3.56	3,56	2.67		,
Grades 4-5	4.95	3.29	1.60	1.78	1.78	0.89	3.56	3.75
Grades 7-8	0.44	0.88	2.90	1.78		1.78	1.78	,
Grades 9-12	,	,			•			,
Total Actual ADA	7.69	6.99	6.93	7.12	5,34	5.34	5.34	3 56
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	7.12	5.51	4.08	2.52	3.56	3.18	3.26	2.08
Grades 4-6	2.28	3.17	3.51	3.28	1.78	1.72	1.48	2.08
Grades 7-8	0.79	0.67	0.70	1.41	1.78	1.56	1.19	1.19
Grades 9-12			c	ï	,	1	•	•
Total Funded ADA	10.19	9.35	8.29	7.21	7.12	6.46	5.93	5.35
Funded Difference (Funded ADA less Actual ADA)	2.50	2.36	1.36	60.0	1.78	1.12	0.59	1.79
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA			ı	ı	1	ı		1
			PORTUGE DU LA CALIFORNIA DE LA CALIFORNI					



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Kashia Elementary (70888) - 2024-25 First Interim Report		PY3 v.25.2a 10/30/2024 PY2
LOCAL CONTROL FUNDING FORMULA	2021-22	2022-23
LCFF ENTITLEMENT CALCULATION Calculation Factors	COLA & Base Grant Unduplicated Augmentation Proration Pupil Percentage 5.07% 0.00% 97.30% 97.30%	COLA & Base Grant Unduplicated Augmentation Proration Pupil Percentage 13.26% 0.00% 96.97% 96.97% current Year
Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NSS Allowance TOTAL BASE	\$ 8,093 \$ 842 \$ 1,739 \$ 2,457 \$ \$ 8,235 \$ 8,235 \$ 1,599 \$ 2,259 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,850 \$ 2,85	525 819 - 0229) 804 807
ADD ONS: Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commencing 2023-2-4) Small School District Bus Replacement Program (COLA added commencing 2022-2-4) Transitional Kindergarten (Commencing 2022-2-3) TK ADA	\$ TK Add-on rate \$ -	782 \$ 782 TK Add-on rate \$ 2,813.00
ECONOMIC RECOVERY TARGET PAYMENT LCFF Entitlement Before Adjustments Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT LOCAl Revenue (including RDA) Gross State Aid Education Protection Account Entitlement Net State Aid	\$ 21 \$ 21 (122 \$ 9 \$ (1	217,393 217,393 (122,708) 94,685 (11,908) 82,777
MINIMUM STATE AID CALCULATION 2012-13 RU/Charter Gen BG adjusted for ADA 2012-13 NS Allowance (deficited) Minimum State Aid Adjustments Less Education Property Taxes/I-Lieu Less Education Protection Account Entitlement Subtotal State Aid for Historical Ru/Charter General BG Categorical Minimum State Aid Charter School Categorical Book Grant adjusted for ADA Minimum State Aid Guarantee Before Proration Factor Proration Factor Minimum State Aid Guarantee	12.13 Rate 2021-22 ADA 5 112.47 10.19 \$ 114,788 114,788 10.19 \$ 11	N/A 12-13 Rate 2022-23 ADA N/A 1,146 \$ 112.47 9.35 \$ 1,052 1,4052
CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA Offset Minimum State Aid bricor to Offset Total Minimum State Aid with Offset State Aid Before Additional State Aid ADDITIONAL STATE AID LCFF State Aid, Adjusted for Minimum State Aid Guarantee		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplementa Change Over Prior Year LCFF Entitlement Per ADA (excluding Categorical MSA) Per-ADA Change Over Prior Year Basis Add Status (school districts only)	\$ \$	\$5.28% 76,688 \$ 47.43% 10,119 Non-
State Aid Education Protection Account Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2021. \$ 8 1.12. 1.2. 7.2.	2021-22 Increase 2022-23 82,777 82,33% 68,448 \$ 150,925 11,908 5,97% 7,324 13,124 122,708 0.00% - - 217,393 34,72% 75,472 \$ 294,081



LCFF-Calc.^J final / Calculator - page 1 of 4



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LOCAL CONTROL FUNDING FORMULA	2023-24	2024-25
LGFF ENTITLEMENT CALCULATION	COLA & Base Grant Unduplicated Augmentation Propile Percentage	COLA & Base Grant Unduplicated Augmentation Proration Pupil Percentage
Calculation Factors	0.00% 96.15% 96.15% Grade Span Supplemental Concentration T	1.07% 0.00% 100.00% 100.00% Current Year ADA Base Grade Span Supplemental Concentration Total
Grades TK-3 Grades 4-6 Grades 7-8	s	2.52 \$ 10,025 \$ 1,043 \$ 3.28 10,177 1.41 10,478
oraces 9-1.2 Subtract Necessary Small School ADA and Funding Trata Base, Supplemental, and Concentration Grant NSS Allowance	512 2,570 (4,211) \$ 16,784 \$.	(7.21) (73,418) (2,628) 5 (7,209 \$ 273,369
TOTAL BASE	- \$ 270,794 \$ - \$ 16,784 \$ 23,345 \$ 310,923	- \$ 273,369 \$ - \$ 15,209 \$ 22,243 \$
ADD ONS: Targeted Instructional Improvement Block Grant Theme-to-School Transportation (COLA added commensing 2023-24) Small School District Bus Replacement Program (COLA added commencing 2023-24) Transitional Kindergarten (commercing 2022-23)	\$ 782 - TK ADA - TK Add-on rate \$ 3,044.00	2 \$ 782 TKADA - TKAdd-on rate \$ 3,077.00
ECONOMIC RECOVERY TARGET PAYMENT LCFF Entitlement Before Adjustments	\$ 311,705	
Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT	311,705	vs.
Local Revenue (including RDA) Gross State Aid Gross Protection Account Entitlement Nove State Aid	(139,389) \$ 172,316 (15,136) \$ 157,100	(142,177) 6 \$ 169,426 (13,592)
MINIMUM STATE AID CALCULATION		***************************************
2012-13 RL/Charter Gen BG adjusted for ADA	.47 8.29 \$	\$ 112.47 7.21 \$
2012-13 NSS Allowance (deficited) Infinitum State Aild Aglistment, Taxes/In-ilan	5 114,788 114,788 114,788 179.389	\$ 114,788
Soution reset to properly associated to the second soution of the Soution of Soution (Soution Soution	\$	(144,177) (144,177) (13,592) (13,592)
Categorical Minimum State Aid Charter School Categorical Block Grant adjusted for ADA		
Minimum State Aid Guarantee Before Proration Factor Provation Factor Minimum State Aid Guarantee	\$ 32,769 0.00% \$ 32,769	\$ 32,769 \$ 2,769 \$ 2,769 \$ 32,769
CHARTER SCHOOL MINIMUM STATE AID OFFSET		,
LCTF Entitlement Lorent State Aid plus Property Taxes including RDA Officer		
Oliset. Mainimum State Aid Prior to Offset Add Minimum State Aid with Offset		
State Aid Before Additional State Aid	\$ 157,180	5 155,834
ADDITIONAL STATE AID LEF State Aid, Adiusted for Minimum State Aid Guarantee	- \$. 157.180	vs v
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple	· 05	. •
Change Over Prior Year LCFF Entitlement Per ADA (excluding Categorical MSA)	5,99% 17,624 37,600	-0.03% (102)
Per-ADA Change Over Prior Year	19,54% 6,147	14.94% 5,618
Basic Aid Status (school districts only) LCFE SOURCES INCLUDING EXCESS TAXES	Non-Basic Ald	Non-Basic Ald
State Aid Filiration Protection Account	10.14% 10.155 10.25.24 157,180 157,180 157,136	-0.86% (1,346) \$ 125,834
Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes "Acta! I CFF (Excludes Basic Aid Choice and Basic Aid Supplemental Fundine)	7.20% 9,357 13,395 0.00% 5,31% 15,612 \$ 311,705	2.00% 2,788 0.00%
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Kashia Elementary (70888) - 2024-25 First Interim Report	v.25.2a	CY1	v.25.2a	(A)
LOCAL CONTROL FUNDING FORMULA		2025-26		2026-27
LCFF ENTITILEMENT CALCULATION Calculation Factors	COLA & Base Grant Unduplicated Augmentation Proation Pupil Percentage 2.93% 0.00% 100.00% 100.	ted 100.00%	COLA & Base Grant Unduplicated Augmentation Proration Pupil Percentage 3.08% 0.00% 100.00% 100.00%	
Grades TK-3 Grades 4-6 Grades 7-8 Grades 7-8 Grades 7-8 Grades 7-8 Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NSS Allowance	\$ 10,319 \$ 1,073 \$ 2,278 10,475 10,783 \$ 2,095 10,785 325 2,187 12,500 325 2,565 \$ (74,579) (3,820) \$ 15,679 \$ 281,351 \$ 15,679	Concentration Total \$ 3,332 \$ 60,529 \$,064 27,829 \$,155 28,651 \$,751 (78,399) \$ 22,931 \$ 38,610 \$ 22,931 \$ 38,610 \$ 5 22,931 \$ 319,961	AAA Base Grade Span Supplemental Concentration 3.18 \$ 10,637 \$ 1,106 \$ 2,349 \$ 3,435 1.72 10,798 2,106 \$ 2,249 \$ 3,458 1.56 11,117 2,223 3,552 1.56 (6,46) (69,742) (3,517) 2,223 3,867 1.66.46) (69,742) (3,517) 2,644 3,867 1.58 3.867 1.58 3.867 1.58 3.867 1.58 3.867 1.58 3.868 \$ - \$ 14,653 \$ 2,1428	10tal \$ 55,735 27,720 25,885 (73,259) \$ 36,081 289,808 \$ 375,889
ADD ONS: Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commencing 2023-24) Small School District Bus Replacement Program (COLA added commencing 2023-24) Transitional Kindergarten (Commencing 2022-23)	TK Add-on rate \$ 3,167.00	\$ 782	TK Add-on rate \$ 3,265.00	· •
ECONOMIC RECOVERY TARGET PAYMENT LCFF Entitlement Before Adjustments Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT Loal Revenue (Induding RDA) Gross State Aid Education Protection Account Entitlement Net State Aid		\$ 320,743 \$ 320,743 (145,020) \$ 175,723 \$ 15,258 \$ 160,465		\$ 326,671 \$ 326,671 (147,221) \$ 178,750 (17,010) \$ 161,740
MINIMUM STATE AID CALCULATION 2012-13 RL/Charter Gen BG adjusted for ADA 2012-13 NSS Allowance (deficited) Minimum State Aid Adjustments Less Current Year Property Taxes/In-Lieu Less Current Year Property Taxes/In-Lieu Less Current Aid for Historical RL/Charter General BG Categorical Minimum State Aid Charter School Categorical Block Grant adjusted for ADA Minimum State Aid Guarantee Before Proration Factor Proration Factor Minimum State Aid Guarantee Minimum State Aid Guarantee	12-13 Rate 2025-26 ADA \$ 112.47 7.12 \$	\$ 801 114,788 114,788 (15,238) \$ (15,238) \$ 32,769 \$ 33,769 \$ 33,769 \$ 33,769	\$ 112.47 ADA \$ 6.46 \$ 114,788	\$ 727 114,788 (147,921) \$ (17,010) \$ 32,769 \$ 32,769 \$ 32,769
Charlitlement School, minimum on state AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset State Aid Before Additional State Aid ADDITIONAL STATE AID LCFF State Aid, Adjusted for Minimum State Aid Guarantee		\$ 160,465 \$ 160,465		\$ 161,740
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supples Change Over Prior Year Change Over Prior Year LCFF Entitlement Per ADA (excluding Categorical MSA) Per-ADA Change Over Prior Year Basic Ald Status (school districts only) I Fes GOI Iproce Mart Initing Extres TAXES	2,93% 9,140 4,23% 1,830	\$ 320,743 45,048 Non-Basic Aid	1.85% 5,928 12.25% 5,520	lon-
State Aid Education Protection Account Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.97% 4,631 2.00% 2,844 0.00% 7,475	\$ 160,465 15,258 145,020 \$ 320,743	0.79% Increase 0.79% 1,275 2.00% 2,900 0.00% 2,900 1.30% 4,175	\$ 161,740 17,010 147,921 \$ 326,671





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Continue	LOCAL CONTROL FUNDING FORMULA	2027-28	2028-29
Control of the cont	LCFF ENTITLEMENT CALCULATION	Base Grant	Base Grant
Control Cont	Calculation Factors	mentation Proration Pupil Percen 3.30% 100.00%	mentation Proration Pupil Percen 3.29% 0.00% 100.00%
1.14 2.129 2.124 2.129 2.124 2.129 2.124 2.129 2.124 2.129 2.129 2.124 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129 2.129		Base Grade Span Supplemental Concentration	Base Grade Span Supplemental Concentration
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Stades TK-3	\$ 10,988 \$ 1,143 \$ 2,426 \$ 3,548 \$ 11154 2 2331	2.08 \$ 11,350 \$ 1,180 \$ 2,506 \$ 3,665 \$
State Control Cont	704657-8 5-1-4-6-87-8	11,484 2,297 3,359	1.19 11,862 2,372 3,470
1,100 key 1,10	arades 9-12 Subtract Necessary Small School ADA and Funding	15,510 346 2,731 5,994 (65,995) (3,726)	(5.35) (61,688) (2,454) 4,126
State Stat	otal Base, Supplemental, and Concentration Grant ASS Allowance	\$ - \$ 13,944 \$ 20,394 \$	\$. \$. 12,828 \$ 18,761 \$ 308,846
Trickle Tric	TOTAL BASE	299,198 \$ - \$ 13,944 \$ 20,394 \$	308,846 \$ - \$ 12,828 \$ 18,761 \$
Table Tabl	DD ONS:		
Tright of the particular properties and the particular properties of the	Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commending 2023-24)		
1,224, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1,244, 1	Small School District Bus Replacement Program (COLA added commending 2023-24) Transitional Kindergarten (Commending 2022-23)	- TK Add-on rate \$	- TK Add-on rate \$
12.24 Part	ECONOMIC RECOVERY TARGET PAYMENT	- 1	-
15,259 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 185,89 1	Lurr Entitlement before Adjustments Miscellaneous Adjustments		
112-218 No.	ADJUSTED LCFF ENTITLEMENT		1
12-13-Rue 12-1	Gross State Aid		
12.18 Retar 20.77.28 ADA 1.2.18 Retar 20.77.28 ADA 1.2.18 Retar 20.77.28 ADA 1.2.18 Retar 20.77.28 ADA 2.2.18 ADA 2	ducation Protection Account Entitlement Net State Aid		- 1
## 11247	AINIMUM STATE AID CALCULATION	AUA 25.7500	AGA 00 0000
114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,788 114,	2012-13 RL/Charter Gen BG adjusted for ADA	112.47 5.93 \$	112.47 5.35 ¢
155.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.0579 175.	012-13 NSS Allowance (deficited)	114,788	114,788
19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 19925 1	Vinimum State Aid Adjustments ess Current Year Property Taxes/In-Lieu	- (150,872)	0 0 0 1
Automatical Accounted Section (Automatical Accounted Section	ess Education Protection Account Entitlement	- 1	-
Action Block Count adjusted for AAA 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000% 2,000%	Subtotal State Ald for Historical KL/Charter General BG Categorical Minimum State Aid		
And Guarantee 1	Charter School Categorical Block Grant adjusted for ADA Minimum State Air Guarantee Before Proration Eartor	,	,
The following state and basic Aid Supplemental Funding	roration Factor		
All Plane Property Taxes including RDA	Minimum State And Quarantee		
Attach Compared from the parameter Compared from the paramet	-rakitik ochool miinimum om statie ald Offsel .CFF Entitlement		
State Add with Offset	Minimum State Aid plus Property Taxes including RDA Hiset		
### Standard	Aminum State Aid Prior to Offset		
ATE AID	State Aid Before Additional State Aid		
Activated for Minimum State Aid Guarantee \$ 164,182 1.48	ADDITIONAL STATE AID		
th. excludes Categorical MSA and before COE transfer, Choice & Charter Supplier 2.34% 7,647 5.809 2.06% or Vear 11.49% 5,809 Non-Basic Aild 13.13% Over Prior Vear Over Prior Vear Non-Basic Aild 13.13% Over Prior Vear Non-Basic Aild 10.27-28 0.057-28 Ition Account A	LCFF State Aid, Adjusted for Minimum State Aid Guarantee		
2.34% 7,647 56,377 2.06% 2.06% 1.1.49% 5,809 1.1.49% 5,809 1.1.49% 5,809 1.1.49% 5,809 1.1.49% 5,809 1.1.49% 5,809 1.1.51% 2,442 1.1.51% 2,442 1.1.51% 2,442 1.1.51% 2,442 1.1.51% 2,442 1.1.51% 2,442 1.1.51% 3,400 1.1.55% 3,400 1.1.55% 5,400 1.1.55% 5,400 1.1.55% 5,400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,5400 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,540000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,54000 1.1.55% 1,	LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter	\$	45
11.49% 5,809 Non-Basic Aid School districts only Non-Basic Aid Choice and Basic Aid Choice Ai	Jhange Over Prior Year CEF Entitlement Per ΔDΔ (excluding Categorical MSΔ)	7,647	6,899
Section of listricts only) Non-Basic Aid Non-Basic Aid Non-Basic Aid VCLUDING EXCESS TAXES	orr EntitleTien for ADA (excepting categorical MOA) er-ADA Change Over Prior Year	5,809	7,402
Increase 2027-28	aasic Aid Status (school districts only)		
## 19,257 0.95% Act of Inclien Transfers 2,068 2,958 150,879 2,00% des Basic Aid Choice and Basic Aid Supplemental Funding) 1,65% 5,400 \$ 334,318 2,00% FECMATT	CFF SOURCES INCLUDING EXCESS TAXES	Increase 20	Increase
let of In-Lieu Transfers 2,00% 2,958 150,879 2,00% 2,00% axes 0.00% 1.65% 5,400 \$ 334,318 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43% 1.43%	tate Ald clucation Protection Account	2,442	1,563 \$
des Basic Aid Choice and Basic Aid Supplemental Funding) 1.65% 5,400 \$ 334,318 1.43% FCMAT PISCAL CRISTS & MANOGEMENT PISCAL CRISTS & MANO	roperty Taxes Net of In-Lieu Transfers harter In-Lieu Taxes	2,958	3,018
FISCAL CRESS ES MANAGEMENT	otal LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	\$,400	4,581 \$
FISCAL CANAGEMENT ASSISTANCE TEAM	61	FCMAT	
	0024+0:37 PM	FISCALES & MANAGEMENT	LCFF-Calc.^J final / Calculator - na





FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Nas	Nasiila Eleifieilualy (70000) = 2024-23 Filst Ilitefiili Nepolt						10/30/24					
EDÜ	EDUCATION PROTECTION ACCOUNT											
		Calculated*	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated*	2024-25	2025-26	2026-27	2027-28	2028-20	o
EDUC A-1 A-2 A-3	EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT A-1 Total ADA for EPA Minimum A-2 Minimum Funding per ADA A-3 FPA Minimum Funding (A-1 * A-2)	10.19 \$ 200 \$ 200	45.4	9.35	8.29	8.29	7.21	7.12	6.46	5.93	\$ 5	5.35
EPA P	ĕ	8,9	.	7.2	7.8	7.8	7.969.46	28		α	n v	T,U/U
84, 88 B-11							152.05				,	720,0
B-12	m				8.29	8.29	7.21	7.12	6.46	5.93	í	5.35
B10,B1		1		1	1	7	154,673	1	1	\$ 169,205		174,623
B-16	6 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 134,616	\$ 143,156	\$ 143,156	\$ 154,525	\$ 154,525	\$ 155,769	\$ 160,278	\$ 164,931	\$ 170,136	\$ 175	175,472
B-18							\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 153 \$ 21	21,575
EPA P C-1 C-2	EPA PROPORTIONATE SHARE C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA C-2 Statewide EPA Proportionate Share Ratio (<i>us of P-2 certification</i>)	\$134,616	\$ 143,156 12.74780911%	\$143,156	\$154,525	\$154,525	\$155,769	\$160,278 21.98880689%	\$164,931	\$170,136	\$175,472	\$175,472
C-3 EPA E	C-3 EPA Proportionate Share (C-1 * C-2) EPA ENTITLEMENT	\$ 101,462	\$ 18,249	\$ 18,393	\$ 33,978	\$ 33,978		\$ 35,243	\$ 36,266	\$ 37,411	\$ 38	38,584
D-1 D-2	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3) Miscellaneous Adjustments**	\$ 11,908 \$-	\$ 18,249 \$-\$	\$ 13,124 \$-	\$ 26,272	\$ 15,136 \$-\$	\$ 13,592 \$-\$	\$ 15,258 \$-	\$ 17,010 \$	\$ 19,257 \$-	\$ 21	21,575
D-3	Adjusted EPA Entitlement (D-1 + D-2)	11,908	18,249	13,124	26,272	15,136	13,592	15,258	17,010	19,257	21	21,575
D-4 D-5	Prior Year Annual Adjustment P2 Entitlement Net of PY Adjustment	(3,557) 8,351	\$ 59 \$ 18,308	59 13,183	\$ (5,125) \$ 21,147	(5,125) 10,011	(11,136) 2,456	15,258	17,010	19,257	21	21,575
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification) Adjusted EPA Allocation (used to calculate LCFF Revenue)	75.37156903%	12.84814107% \$ 13,124	12.84814107%	21.98880689% \$ 15,136	21.98880689%	21.98880689% 13,592	21.98880689% 15,258	21.98880689% 17,010	21.98880689% 19,257	21.98880689% 21,575	80689% 21,575

*CDE P-2 Certification and Calculated columns can be compared to determine accruals aents. Enter accrual information on Data Entry tab.
**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of is: an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.



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Kashia Elementary (70888) - 2024-25 First Interim Report				10/30/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	ï	%00.0	%00.0	%00.0	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	,	%00.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	o)	80	6	∞	9	9	9	4
Unduplicated Pupil Count (UPC)	80	∞	6	80	9	9	9	. 4
Unduplicated Pupil Percentage (UPP)	97.30%	%26.96	96.15%	100.00%	100.00%	100.00%	100.00%	100.00%
Current Year LCFF Average Daily Attendance (ADA)		3	1	1	п	•		,
Funded LCFF ADA	ī			ī		·		,
LCFF ADA Funding Method	Current Year							
Current Year Necessary Small School (NSS) ADA	7.69	66.9	6.93	7.12	5.34	5.34	5.34	3.56
Funded NSS ADA	10.19	9.35	8.29	7.21	7.12	6.46	5.93	5.35
NSS ADA Funding Method(s)								
Kashia Elementary	Prior Yr	3-PY Average	3-PY Average	3-PY Average	Prior Yr	3-PY Average	3-PY Average	3-PY Average





though Floring Company of Francisco (2000)					100/00/04				
nosilia Eterinelitary (70000) - 2024-25 Filst Iliterilli nepolit					10/30/2024				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary									
Base Grant		₩	⊹⊹	÷	ψ	\$	\$	₩	ψ
Grade Span Adjustment			r				•		,
Adjusted Base Grant		❖	₩	ψ.	❖	₩.	⋄	÷	44
Supplemental Grant		17,325	17,778	16,784	15,209	15,679	14,653	13,944	12,828
Concentration Grant		24,479	25,007	23,345	22,243	22,931	21,428	20,394	18,761
Total Base, Supplemental and Concentration Grant		\$41,804	\$42,785	\$40,129	\$37,452	\$38,610	\$36,081	\$34,338	\$31.589
Allowance: Necessary Small School		174,807	250,514	270,794	273,369	281,351	289,808	299,198	308.846
Add-on: Targeted Instructional Improvement Block Grant		782	782	782	782	782	782	782	782
Add-on: Home-to-School Transportation		î	,	ì		ľ	•		1 '
Add-on: Small School District Bus Replacement Program				ì	1	3	,		
Add-on: Economic Recovery Target		,				ï		•	,
Add-on: Transitional Kindergarten			ī	,	1		٠		,
Total Allowance and Add-On Amounts		\$175,589	\$251,296	\$271,576	\$274,151	\$282,133	\$290,590	\$299,980	\$309.628
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$217,393	\$294,081	\$311,705	\$311,603	\$320,743	\$326,671	\$334,318	\$341.217
Miscellaneous Adjustments					•				
Total LCFF Entitlement (excludes Additional State Aid)	\$	217,393 \$	294,081 \$	311,705 \$	311,603 \$	320,743 \$	326,671	334,318 \$	341.217
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	21,334 \$		37,600 \$	43,218 \$		50,568		63.779
Additional State Aid									-
Total LCFF Entitlement with Additional State Aid		217,393	294,081	311,705	311,603	320,743	326,671	334,318	341,217
LCFF Sources Summary									
Funding Source Summary							MATERIAL PROPERTY OF THE PROPE		
Local Revenue and In-Lieu of Property Taxes (net for school districts)	ጭ	122,708 \$	130,032 \$	\$ 685,381	142,177 \$	145,020 \$	147,921 \$	\$ 628,051	153,897
Education Protection Account Entitlement (includes \$200/minimum per ADA)	∙0.		13,124 \$						21,575
Net State AIG (excludes Additional State AId) Additional State Aid	us v	82,777 \$	150,925 \$	157,180 \$	155,834 \$	160,465 \$	161,740 \$	164,182	165,745
Total Funding Sources		217 393 \$	294 081 \$	211 705 ¢	311602 ¢	3 270 742 6	÷ 173 300		
	,	- 1	- 1		- 1			334,318 \$	341,217
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	\$ 711, \$	150,925 \$	157,180 \$	155,834 \$	160,465 \$	161,740 \$	164,182 \$	165,745
(P.2 plus Current Year (Resource 1400, Object Code 8012)	\$	11,908 \$	13,124 \$	15,136 \$	13,592 \$	15,258 \$	17,010 \$	19,257 \$	21.575
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	٠.					•			
(P.A less Prior Year Accrual)	ሱ	\$ (/55'5)	٠ 6	\$ (5,125)	(11,136) \$	· .	·	·	1
Property Taxes (Object 8021 to 8089)	⋄	122,708 \$	130,032 \$	139,389 \$	142,177 \$	145,020 \$	147,921 \$	150,879 \$	153,897
In-Lieu of Property Taxes (Object Code 8096)				ı		-	1		
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status		4	,	,				Non-Basic Aid	Non-Basic Aid
lotal LC-F Entitlement Additional State Aid	ss ev	217,393 \$	294,081 \$	311,705 \$	311,603 \$	320,743 \$	326,671 \$	334,318 \$	341,217
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	ን የአ	, ,	ን የ ያ	γ γ ,	ጉ የ አ	n √n	. ∙ γ	л v,	1 1
Excess Taxes before Minimum State Aid	የ	0.50	٠,	٠,	· 45.	· •	,	. 40	
Total Funding Sources	₩.	217,393 \$	294,081 \$	311,705 \$	311,603 \$	320,743 \$	326,671 \$	334,318 \$	341,217



LCFF-Calc.^J final / Summary - page 2 of 4



				100/00/04				
				10/30/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCAP Percentage to Increase or Improve Services Calculation								
				-				
	5 1/4,807 \$	250,514 \$	270,794 \$	273,369 \$	281,351 \$	\$ 808,888	299,198 \$	308,846
	\$ 41,804 \$	42,785 \$	40,129 \$	37,452 \$	38,610 \$	36,081 \$	34.338 \$	21 589
rojected Additional 15% Concentration Grant funding in the LCAP year	\$ 650 \$	5,771 \$	5,387 \$	5,132 \$	5,292 \$	4,945 \$	4.707 \$	4 329
	23.91%	17.08%	14.82%	13.70%	13.72%	12.45%	11.48%	10.23%

Summary Tab





Kashia Elementary (70888) - 2024-25 First Interim Report					10/30/2024				
		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	·s	13,130.43 \$	14,841.99 \$	15,986.00 \$	16,518.99 \$	17,002.56 \$	17,526,43 \$		18 701 03
Grades 4-6	₩			14,698.47 \$	15,189.17 \$	15,633.94 \$		16.647.35 \$	17 195 09
Grades 7-8	\$	12,429.45 \$	14,051.42 \$		15,638.42 \$		16,592.12 \$	17,139.87	17,704,04
Grades 9-12	\$	14,779.26 \$	16,707.69 \$	17,994.65 \$	18,596.55 \$				21,051.71
Base Grants									
Grades TK-3	÷	\$ 8,093	9,166 \$	9,919 \$	10,025 \$	10,319 \$	10.637 \$	10.988 \$	11 350
Grades 4-6	ψ,			10,069 \$					11.521
Grades 7-8	÷	8,458 \$	\$ 085'6		10,478 \$	10,785 \$	11,117 \$	11,484 \$	11.862
Grades 9-12	ş	\$ 208'6	11,102 \$			12,500 \$		13,310 \$	13,748
Grade Span Adjustment									
Grades TK-3	₩.	842 \$	953 \$	1,032 \$	1,043 \$	1,073 \$	1,106 \$	1,143 \$	1.180
Grades 9-12	'n	255 \$	\$ 682	312 \$	316 \$	325 \$	335 \$	346 \$	357
Supplemental Grant		20%	20%	20%	20%	20%	20%	20%	2000
Maximum - 1.00 ADA, 100% UPP									8/07
Grades TK-3	45	1,787 \$	2,024 \$	2,190 \$	2,214 \$	2,278 \$	2,349 \$	2.426 \$	2 506
Grades 4-6	s	1,643 \$	1,861 \$	2,014 \$	2,035 \$	2,095 \$	2,160 \$	2.231 \$	2,304
Grades 7-8	s	1,692 \$	1,916 \$	2,073 \$	2,096 \$		2,223 \$	2,297 \$	2,372
Grades 9-12	৵	2,011 \$	2,278 \$	2,465 \$	2,492 \$	2,565 \$	2,644 \$	2,731 \$	2,821
Actual - 1.00 ADA, Local UPP as follows:		97.30%	%26.96	96.15%	100.00%	100,00%	100.00%	100.00%	100 00%
Grades TK-3	↔	1,739 \$	1,962 \$	2,106 \$	2,214 \$	2,278 \$	2,349 \$	2.426 \$	2.506
Grades 4-6	\$	1,599 \$	1,804 \$		2,035 \$	2,095 \$	2,160 \$	2,231 \$	2.304
Grades 7-8	Ş		1,858 \$	1,994 \$	2,096 \$		2,223 \$		2,372
Grades 9-12	\$	1,957 \$	2,209 \$	2,370 \$	2,492 \$	2,565 \$	2,644 \$	2,731 \$	2,821
Concentration Grant (>55% population)		%59	%59	%59	%59	%59	92%	%29	82%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	Ş	\$ 808'5	\$ 7249	7,118 \$	7,194 \$	7,405 \$	7,633 \$	7,885 \$	8,145
Grades 4-6	\$	5,340 \$		6,545 \$	6,615 \$	\$ 608'9	7,019 \$	7,250 \$	7,489
Grades 7-8	Ş	5,498 \$		\$ 6,739 \$	6,811 \$	7,010 \$	7,226 \$	7,465 \$	7.710
Grades 9-12	\$	6,537 \$	7,404 \$	8,013 \$	\$ 660'8	\$ 988'8	\$ 8,593 \$	\$,876 \$	9,168
Actual - 1.00 ADA, Local UPP >55% as follows:		42.3000%	41.9700%	41.1500%	45.0000%	45.0000%	45.0000%	45.0000%	45.000%
Grades TK-3	ş	2,457 \$	2,761 \$	2,929 \$	3,237 \$	3,332 \$	3,435 \$	3,548 \$	3.665
Grades 4-6	❖	2,259 \$	2,538 \$	2,693 \$	2,977 \$	3,064 \$	3,158 \$	3,263 \$	3,370
Grades 7-8	Ş	2,326 \$	2,613 \$	2,773 \$	3,065 \$	3,155 \$	3,252 \$	3,359 \$	3,470
Grades 9-12	Ş	2,765 \$		3,297 \$	3,645 \$	3,751 \$	3,867 \$	3,994 \$	4,126



LCFF-Calc.^J final / Summary - page 4 of 4

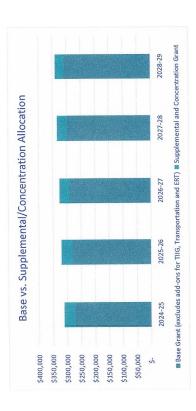
Kashia Elementary (70888) - 2024-25 First Interim Report	erim Report									
Charts and Graphs										
					Maximum					
					Supplemental Gra	nt .	Effective			
2024-25			Grade Span	Supplemental	Rate per ADA	Unduplicated Pupil	Supplemental Grant		Supplemental	
		Base Grant	Adjustment	Grant Factor	(100% UPP)	Percentage	Rate	ADA	Grant	
		b	q	v	$d = (a+b) \times c$		f = (a+b)xcxe	60	$h = f \times g$	
	*Crodos TK-3 \$		1.043	20.00%	\$ 2,213	60 100.00%	\$ 2,213.60	2.52	5,578	
	Grader A-6 \$			20.00%	\$ 2,035		\$ 2,035.40	3.28	9/9/9	
	Grades 4-0	10.478		20.00%	\$ 2,095		\$ 2,095.60	1.41	2,955	
	*Grades 9-12 \$	12,144	316	20.00%	\$ 2,492.00		\$ 2,492.00			
***************************************	*Base Grant + Grade Span								\$ 15,209	

Concentration Grant Calculation-FC 42238.02 (f)								
				Maximum				
				Concentration Grant	Unduplicated Pupil	Effective		
2024-25		Grade Span	Concentration	Rate per ADA	Percentage greater	Concentration Grant		Concentration
	Base Grant	Adjustment	Grant Factor	(100% UPP)	than 55%	Rate	ADA	Grant
	,	q	o	d = (a+b) x c x 45%	e = UPP - 55%	$f = (a+b) \times c \times e$	50	h = fxg
E-NT schools	\$	\$ 1.043	65.00%	\$ 3,237.39	45.00%	\$ 3,237.39	2.52	8,158
C-VI capaio	.		65.00%	5 2,976,77	45.00%	\$ 2,976.77	3.28	9,764
8 t sobers	ጉህ		65.00%	\$ 3,064.82	45.00%	\$ 3,064.82	1.41	4,321
*Grades 9-12	\$ 12,144	\$ 316	65.00%	\$ 3,644.55	45.00%	\$ 3,644.55		,
								\$ 22,243
*Base Grant + Grade Span								



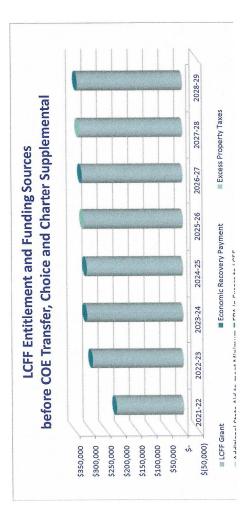
Kashia Elementary (70888) - 2024-25 First Interim Report

Charts and Graphs	Minimum Proportionality Analysis					
	2024-25	-25	2025-26	2026-27	2027-28	2028-29
Dead Court (and and for TIIG Transmortation and FRT)	\$	273,369 \$	281,351 \$	\$ 808'882	299,198 \$	308,846
base Graff (excludes aug. Olls 101 110), Transportation and Ent.)		37.452	38,610	36,081	34,338	31,589
Supplemental and Concentration Glant	•55	311,603 \$	320,743 \$	326,671 \$	334,318 \$	341,217



				Funding Sources					
	2021-22	22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Event Drawatty Taxon	\$	5		\$ - \$		\$ -	\$ -	٠,	
EXCESS Property laxes	> +					·		٠.	
Additional State Aid to meet Minimum	. ^-	<i>ب</i>	•	^ ·		· ·)	•	•
10 A 12 EXPERT	·v	٠,	•	\$	0	\$ (0)	\$ 0	\$ (o)	0
L A II LANCESS CO ECI I	. •		٠	•		\$	٠,	٠.	ī
Conomic Recovery rayment	. √	217 393 \$	794.081	\$ 311.705 \$	311,603	\$ 320,743 \$	326,671 \$	334,318 \$	341,217
Total Ganaral Purnosa Funding	- V	217,393 \$	294,081	\$ 311,705 \$	311,603	\$ 320,743 \$	326,671 \$	334,318 \$	341,217

341,217 341,217

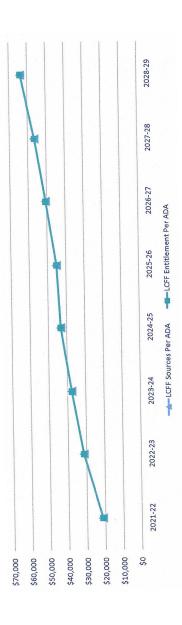




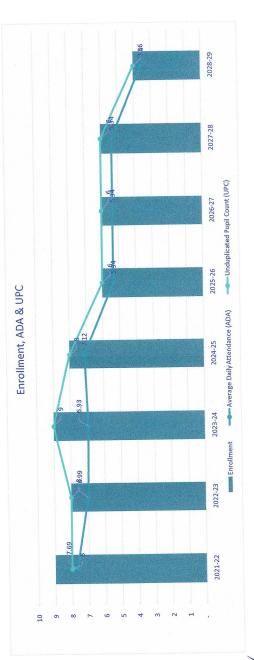
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Kashia Elementary (70888) - 2024-25 First Interim Report

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		47.43%	T3.55%	74.01%	0/07:1			
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(4)	2	TO'TTR'2D	C TO' /+T'O	10:010			1000	100101
Net Change per ADA			1077.04	11 0/0/	4 23%	12.25%	11.49%	72.13%
		47.43%	19.33%	0/1011				
Net Dercent Change								



		Studen	Strident Summary, excluding COE	ING COE				
			1		20 1000	20 3000	2027-28	2028-29
	2011 33	2022-23	2023-24	2024-25	7072-70	77-0707	2021-20	21 0101
	77-1707	2022 23		_		u	ď	4
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Enrollment		•	•	Of	c	٥	D	-
	000	×	ת	0	•			CLC
Unduplicated Pupil Count (UPC)			200	7.12	75 5	5.34	5.34	3.30
	7 69	66.9	6.93	7.17	10.0			
Average Daily Attendance (ADA)	6011							
0								



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Kashia Elementary Sonoma County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES				territorii lorerenane	100	and the second s		
1) LCFF Sources		8010-8099	326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,851.00	1,851.00	1,259.61	1,851.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	34,267.45	60,166.00	54,166.00	902.8%
5) TOTAL, REVENUES			334,559.00	334,559.00	87,382.89	373,620.00		
B. EXPENDITURES			A. Aller and the second	- Paris - Pari				
1) Certificated Salaries		1000-1999	121,688.00	121,688.00	43,515.39	128,101.00	(6,413.00)	-5.3%
2) Classified Salaries		2000-2999	7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	36,547.00	36,547.00	8,078.25	35,400.00	1,147.00	3.1%
4) Books and Supplies		4000-4999	36,948.00	36,948.00	4,725.53	36,948.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	147,344.00	147,344.00	38,155.57	172,707.00	(25,363.00)	-17.2%
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	3,542.00	3,542.00	0.00	3,542.00	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			353,569.00	353,569.00	95,014.74	384,198.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(19,010.00)	(19,010.00)	(7,631.85)	(10,578.00)		
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			Processor and the company of the com					
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	(10,304.00)	(10,304.00)	Nev
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(10,304.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,010.00)	(19,010.00)	(7,631.85)	(20,882.00)		
F. FUND BALANCE, RESERVES							() And a () And	
1) Beginning Fund Balance				POPULATION AND AND AND AND AND AND AND AND AND AN			and the second s	
a) As of July 1 - Unaudited		9791	807,782.54	670,492.00		807,783.00	137,291.00	20.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			807,782.54	670,492.00		807,783.00		and an interest to the contract of the contrac
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			807,782.54	670,492.00		807,783.00		
2) Ending Balance, June 30 (E + F1e)			788,772.54	651,482.00		786,901.00		
Components of Ending Fund Balance			Control of the Contro					
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6



	esource odes	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)
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				an an ann an An Linn an An Linn an An Linn an An An Linn an				
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	701,772.54	564,482.00		699,901.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	87,000.00	87,000.00		87,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES							***************************************	
Principal Apportionment								
State Aid - Current Year		8011	170,184.00	170,184.00	44,478.00	155,834.00	(14,350.00)	-8.49
Education Protection Account State Aid - Current Year		8012	25,873.00	25,873.00	6,981.00	13,592.00	(12,281.00)	-47.59
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions			5		на обновновник и поверен (продужения выполня в поверен в поверен (ВА) В на	n magalanawa ngi sha i safisi ningi sha kutun magalanni, na i a ar Andrin na mada Marine ar anda		
Homeowners' Exemptions		8021	597.00	597.00	0.00	604.00	7.00	1.29
Timber Yield Tax		8022	306.00	306.00	0.00	608.00	302.00	98.79
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes								
Secured Roll Taxes		8041	122,274.00	122,274.00	0.00	133,601.00	11,327.00	9.39
Unsecured Roll Taxes		8042	4,228.00	4,228.00	0.00	4,087.00	(141.00)	-3.39
Prior Years' Taxes		8043	0.00	0.00	0.00	6.00	6.00	Ne
Supplemental Taxes		8044	1,833.00	1,833.00	396.83	1,942.00	109.00	5.99
Education Revenue Augmentation Fund (ERAF)		8045	1,413.00	1,413.00	0.00	1,329.00	(84.00)	-5.99
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.09
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			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6
LCFF Transfers					dents de como	de accessionation		
Unrestricted LCFF							ALTERNATION OF THE PROPERTY OF	
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	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	0.09
TOTAL, LCFF SOURCES			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6

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)
FEDERAL REVENUE			THE PART OF THE PA					
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		Mary 118 118 11 May 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1
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		Annual minimum property	and the second s			
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290				nt panegope, est illustrated		
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			3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (3000 (300) (3000 (3000 (300) (3000 (300) (3000 (300) (3000 (300) (3000 (300) (3000 (300) (3000 (300) (3000 (300) (3000 (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (300) (
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	403.00	403.00	0.00	403.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,448.00	1,448.00	11.61	1,448.00	0.00	0.0%
Tax Relief Subventions				and the second second				
Restricted Levies - Other				en e				
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		

Hescrintion	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from 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		e de la constanta de la consta				
Career Technical Education Incentive Grant Program	6387	8590			And the second s			
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		es, dara menteral del constitución del c	and the second s			
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	1,248.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,851.00	1,851.00	1,259.61	1,851.00	0.00	0.0%
OTHER LOCAL REVENUE	ness a surface de de la companio del la companio de la companio del la companio de la companio del la companio de la companio de la companio del la companio de la companio de la companio del la c							
Other Local Revenue								
County and District Taxes			4444000					
Other Restricted Levies			and the state of t					
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			0.00	0.00	0.00	0.00		
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00				
Community Redevelopment Funds Not		0022	0.00	0.00	0.00	0.00	0.00	0.0%
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			0000		-			
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	6,000.00	6,000.00	34,267.45	60,166.00	54,166.00	902.8%
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			and the second s					
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%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Adjustment			0.00	0.00	0.00	0.00	0.00	0.078

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6

2024-25 First Interim General Fund

49 70888 0000000 Form 01I F81W8CED7P(2024-25)

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 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%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments					0.00	0.00	0.00	0.070
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		200				
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments			**************************************	ritti (ti) (ti) di distribili rali ili tini anamanina anna anno pa ani alianghan (ti			***************************************	
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			6,000.00	6,000.00	34,267.45	60,166.00	54,166.00	902.8%
TOTAL, REVENUES			334,559.00	334,559.00	87,382.89	373,620.00	39,061.00	11.7%
CERTIFICATED SALARIES	on Administrativa in a Michael de Administrativa (un anticomo como como como como como como como			and the second s				***************************************
Certificated Teachers' Salaries		1100	71,144.00	71,144.00	25,182.03	73,101.00	(1,957.00)	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,544.00	50,544.00	18,333.36	55,000.00	(4,456.00)	-8.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, CERTIFICATED SALARIES		CONTRACTOR	121,688.00	121,688.00	43,515,39	128,101,00	(6,413.00)	-5.3%
CLASSIFIED SALARIES					***************************************		(0,110.00)	0.070
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' Galaries		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	7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
OTAL, CLASSIFIED SALARIES			7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
MPLOYEE BENEFITS		TO MONTH OF THE PARTY OF THE PA	MAN AFTER MERCHANIST COMMENT OF MERCHANIST COMMENT AND ARTHUR AND	***************************************		-		una alamanonim-learithe filmfilmilianimus mystivosimines and unastide
STRS		3101-3102	17,485.00	17,485.00	4,809.78	17,922.00	(437.00)	-2.5%
PERS		3201-3202	1,680.00	1,680.00	0.00	2,027.00	(347.00)	-20.7%
DASDI/Medicare/Alternative		3301-3302	2,521.00	2,521.00	672.28	2,732.00	(211.00)	-8.4%
lealth and Welfare Benefits		3401-3402	13,248.00	13,248.00	2,129.46	11,067.00	2,181.00	16.5%
Inemployment Insurance		3501-3502	68.00	68.00	21.76	73.00	(5.00)	-7.4%
Vorkers' Compensation		3601-3602	1,545.00	1,545.00	444.97	1,579.00	(34.00)	-2.2%
PEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
PEB, 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%
The Employ de Bollotiko			0.00	0.00		0.00	0.00	

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	(0.04)	4 000 00		
Books and Other Reference Materials		4200	0.00	0.00	(3.04)	1,000.00	0.00	0.0%
Materials and Supplies		4300	29,448.00	29,448.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2.500.00	3,826.96	29,448.00	0.00	0.0%
Food		4700	4,000.00	***************************************	0.00	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1100		4,000.00	901.61	4,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			36,948.00	36,948.00	4,725,53	36,948.00	0.00	0.0%
Subagreements for Services		5100	0.00	0.00	0.00			
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	22.23	1,500.00	0.00	0.0%
Insurance		5400-5450	600.00	600.00	0.00	600.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,794.00	3,794.00	0.00	3,794.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,300.00 3.800.00	16,300.00	1,009.97	16,300.00	0.00	0.0%
Transfers of Direct Costs		5710		3,800.00	0.00	3,800.00	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		5/50	0.00	0.00	0.00	0.00	0.00	0.0%
Operating Expenditures		5800	115,250.00	115,250.00	35,909.73	140,613.00	(25,363.00)	-22.0%
Communications		5900	6,100.00	6,100.00	1,213.64	6,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,344.00	147,344.00	38,155.57	172,707.00	(25,363.00)	-17.2%
CAPITAL OUTLAY						***************************************	The Production and Association of the University of the Conference	
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		and the second	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	nor participation was related to the second production of the second pr							MERCANIA PROCESSA AND AND AND AND AND AND AND AND AND AN
Tultion			esecutiva			dejustamentoj	1	
Tuition for Instruction Under Interdistrict			economic de la companya de la compan	adiatectori	Basel (County Liverno)	argent constant		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments			ne service de la constante de					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues					No.			Annual Control of Cont
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				And the second s				
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		200 To Co. with a series of the co. William Series and the co.	353,569.00	353,569.00	95,014.74	384,198.00	(30,629.00)	-8.7%
INTERFUND TRANSFERS	ahtin mitrii (in leidhnich iarsis mìrms na sioril dead an acis an isiorilinen			***************************************	ACCUPATION OF STREET,			TANKS THE STATE OF ST
INTERFUND TRANSFERS IN				***************************************				
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and					A CONTRACTOR AND A CONT		NATIONAL DESCRIPTION OF THE PROPERTY OF THE PR	Principle Maybear (1900) Early Estate (No. 1914) (School annual E
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								indral latin terminal and executive and an executive contract and an executive contract of contract
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES		ner plant hande med gere plantende en par gener flantende de reneggie het en flantende per planten gewene gewene						
SOURCES			Santa-sances	and the second second	and construction of the co			
State Apportionments			The state of the s	Constanting	a property of the control of the con			
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds				And the second s			***************************************	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim General Fund

49 70888 0000000 Form 01I F81W8CED7P(2024-25)

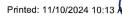
Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds					Alter in the factor of the control of the process and reproduct of \$2000.			O.070
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	ed Pg. 494 Miller in Fermi Marin Qualum communication of communication of the Communication o							
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	TO THE PERSON WHEN HE WAS A PROPERTY OF THE PERSON OF THE							
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(10,304.00)	(10,304.00)	New
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	(10,304.00)	(10,304.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(10,304.00)	(10,304.00)	New

49 70888 0000000 Form 01I F81W8CED7P(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,281.00	5,281.00	0.00	5,281.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,731.00	25,731.00	(11,104.00)	25,731.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,051.00	60,051.00	46,554.62	60,805.00	754.00	
4) Other Local Revenue		8600-8799	119,307.00	119,307.00	31,556.00	120,207.00	900.00	1.3%
5) TOTAL, REVENUES			210,370.00	210,370.00	67,006.62	212,024.00	900.00	0.8%
B. EXPENDITURES			210,010.00	210,010.00	07,000.02	212,024.00		
Certificated Salaries		1000-1999	95,734.00	95,734.00	20,227.38	94,900.00	834.00	0.9%
2) Classified Salaries		2000-2999	47,725.00	47,725.00	12,994.47	47,646.00	79.00	0.9%
3) Employee Benefits		3000-3999	59,465.00	59,465.00	14,341.65	57,675.00	1,790.00	3.0%
4) Books and Supplies		4000-4999	19,847.00	19,847.00	4,800.30	23,609.00	(3,762.00)	-19.0%
5) Services and Other Operating			10,047.00	10,047.00	4,000.00	23,009.00	(3,702.00)	-19.076
Expenditures		5000-5999	115,075.00	115,075.00	15,345.99	117,375.00	(2,300.00)	-2.0%
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	(179.00)	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			337,846.00	337,846.00	67,530.79	341,205.00		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(127,476.00)	(127,476.00)	(524.17)	(129,181.00)		
D. OTHER FINANCING SOURCES/USES			and the second s		- Inches			
1) Interfund Transfers			And the state of t	SQ PERSON AND THE PROPERTY OF	and or analysis			
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					of tall careed on the careed o			
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%
Contributions TOTAL, OTHER FINANCING		8980-8999	0.00	0.00	0.00	10,304.00	10,304.00	New
SOURCES/USES			0.00	0.00	0.00	10,304.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,476.00)	(127,476.00)	(524.17)	(118,877.00)		
F. FUND BALANCE, RESERVES			A COLUMN TO THE					
1) Beginning Fund Balance			and the second s	name approximation of the second		THE STATE OF THE S		
a) As of July 1 - Unaudited		9791	532,202.32	526,519.00		532,203.00	5,684.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,202.32	526,519.00		532,203.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,202.32	526,519.00		532,203.00	- Control of the Cont	
2) Ending Balance, June 30 (E + F1e)			404,726.32	399,043.00		413,326.00		
Components of Ending Fund Balance								
a) Nonspendable						and the second second		
Revolving Cash		9711	0.00	0.00	and the second s	0.00		
Stores		9712	0.00	0.00		0.00		

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	Codes	Object Codes	Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	412,390.32	400,555.00		413,326.00		
c) Committed			TO THE OWNER OF THE OWNER OWNER OF THE OWNER	***************************************		+13,320.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(7,664.00)	(1,512.00)		0.00		
_CFF SOURCES						0.00		
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid -		8012			0.00	0.00		
Current Year		0012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Fax 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		
discellaneous 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		Since and Administration of the Control of the Cont						
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
			0.00	0.00	0.00	0.00		
CFF Transfers								
Unrestricted LCFF	6000				and the same of th			
Transfers - Current Year All Other LCFF Transfers - Current Year	0000	8091						
Transfers to Charter Schools in Lieu of	All Other	8091 8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes			0.00	0.00	0.00	0.00		
Property Taxes Transfers LCFF/Revenue Limit Transfers - Prior		8097 8099	5,281.00	5,281.00	0.00	5,281.00	0.00	0.0%
Years		3333	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education
SACS Financial Reporting Software - SACS V11

File: Fund-Ai, Version 6

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)
FEDERAL REVENUE		THE RESIDENCE OF THE PARTY OF T	1				gas makallar kanisan musa alimpinin kanada monda alimpinin kanada kanada kanada	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00/
Special Education Entitlement		8181	5,731.00	5,731.00	(11,104.00)	5,731.00		0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00		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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0,00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00		0.00	0.00	finia Carina in Cari	Marine Commence of the Commenc
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal			0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,731.00	25,731.00	(11,104.00)	25,731.00	0.00	0.0%
OTHER STATE REVENUE	TTTT PERSONNER TITLE MANAGER C. MICHIGAN PROJECT ST. SECTION S				***************************************	An army empression as a reparation as a second and a second as		01070
Other State Apportionments							and the processing of the proc	
ROC/P Entitlement			ve rodjesinsje					
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	THE STATE OF THE S	O.O /0
Lottery - Unrestricted and Instructional Materials		8560	589.00	589.00	34.81	589.00	0.00	0.0%
Tax Relief Subventions						-55.55	0.00	0.076
Restricted Levies - Other				and a second	**************************************	Bay year miles and a		
		1	1		1	100		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from 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	0.00	0.00	0.00	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	59,462.00	59,462.00	46,519.81	60,216.00	754.00	1.3%
TOTAL, OTHER STATE REVENUE		sands the tr	60,051.00	60,051.00	46,554.62	60,805.00	754.00	1.3%
OTHER LOCAL REVENUE			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	/		
Other Local Revenue			derman					
County and District Taxes			el e circa					
Other Restricted Levies			and the state of t					
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	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Other Local Revenue Plus: Misc Funds Non-LCFF (50%)		8691		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

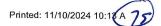
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		0.004
All Other Local Revenue		8699	0.00	0.00	900.00	900.00	900.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	New
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	CANCACTOR CONTINUES CONTIN	0.0%
Transfers Of Apportionments		01010700	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers			A Committee of the Comm					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	119,307.00	119,307.00	30,656.00	119,307.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers			0.00	0.00	0.00	0.00	0.00	0.076
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			0.00	0.00	0.00	0.00	0.00	0.070
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		
All Other Transfers In from All Others	7 til Othor	8799	0.00	0.00			0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0133			0.00	0.00	0.00	0.0%
TOTAL, REVENUES	pamaering distanguness existe existing por displaced in person of squares in colonial architecture.	Allemini das Estretare fue un presentare transformación de Alexandro de Alexandro de Alexandro de Alexandro de	119,307.00	119,307.00	31,556.00	120,207.00	900.00	0.8%
CERTIFICATED SALARIES			210,370.00	210,370.00	67,006.62	212,024.00	1,654.00	0.8%
Certificated Teachers' Salaries		1100	95,734.00	95,734.00	20,227.38	94,900.00	834.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators'			0.00	0.00	0.00	0.00	0.00	0.0%
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			95,734.00	95,734.00	20,227.38	94,900.00	834.00	0.9%
CLASSIFIED SALARIES	***************************************			CONTRACTOR AND AN ANTIQUARY OF CHICAGO AND COMPANY COMPANY COMPANY OF CHICAGO AND COMPANY COMP				
Classified Instructional Salaries		2100	47,725.00	47,725.00	12,994.47	47,646.00	79.00	0.2%
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			47,725.00	47,725.00	12,994.47	47,646.00	79.00	0.2%
EMPLOYEE BENEFITS	nas maserinem terminen mit mit en sid mit still dien en sid die der der sie eine der mit sid mit der sie ein s	tore gent or handle-concern stronger-correct, to a serve obtained the serve occupy of				neditativi siaret ti sintitusi ir nimerkin derivateva nich unnes yie duneti mes esena.		
STRS		3101-3102	15,736.00	15,736.00	3,863.43	15,576.00	160.00	1.0%
PERS		3201-3202	12,944.00	12,944.00	3,515.01	12,890.00	54.00	0.4%
OASDI/Medicare/Alternative		3301-3302	4,651.00	4,651.00	1,287.39	4,720.00	(69.00)	-1.5%
Health and Welfare Benefits		3401-3402	24,746.00	24,746.00	5,323.65	23,197.00	1,549.00	6.3%
Unemployment Insurance		3501-3502	62.00	62.00	16.62	62.00	0.00	0.0%
Workers' Compensation		3601-3602	1,326.00	1,326.00	335.55	1,230.00	96.00	7.2%
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%

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			59,465.00	59,465.00	14,341.65	57,675.00	1,790.00	3.0%
BOOKS AND SUPPLIES					,	J1,010.00	1,700.00	3.076
Approved Textbooks and Core Curricula Materials		4100	2,411.00	2,411.00	2,022.00	2,411.00	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	15,936.00	15,936.00	2,778.30	19,698.00	(3,762.00)	-23.6%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,847.00	19,847.00	4,800.30	23,609.00	(3,762.00)	-19.0%
SERVICES AND OTHER OPERATING EXPENDITURES				The state of the s				
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	9,663.51	35,000.00	(5,000.00)	-16.7%
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	85,075.00	85,075.00	5,682.48	82,375.00	2,700.00	3.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,075.00	115,075.00	15,345.99	117,375.00	(2,300.00)	-2.0%
CAPITAL OUTLAY	THE RESERVE OF THE PARTY OF THE						CONTRACTOR	
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 OTHER OUTGO (excluding Transfers of			0.00	0.00	0.00	0.00	0.00	0.0%
ndirect Costs)						Delivery agency	nhiteranacempa	
Fuition			and the second s		and the second s	and the second s	and the second s	
Tuition for Instruction Under Interdistrict					anne de la companie d	and the second	Ownieron	
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools Tuition, Excess Costs, and/or Deficit		7130	0.00	0.00	0.00	0.00	0.00	0.0%
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	
Payments to JPAs		7143	0.00	0.00	0.00	0.00		0.0%
Transfers of Pass-Through Revenues			0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6

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 Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7212	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			0.00	U, UU	0.00	0.00	0.00	0.0%
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			PRESENTANT OF THE PRESENTANT OF THE PRESENTANT OF THE PRESENT OF T				***************************************	0.076
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	(179.00)	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				AND A STATE SECTION AS A SECTIO	Township with the design and the second second	***************************************	0.00	0.076
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)		A STATE OF THE STA	0.00	0.00	(179.00)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	Robert State (State State Stat						ent and and an EU State of Control of Contro	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	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		opiniorani	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		annual and a second	337,846.00	337,846.00	67,530.79	341,205.00	(3,359.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN			400		or designation and the state of			
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	To the transfer of the transfe	
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		7044		and other states of the states				
To: Special Reserve Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County		7612	0.00	0.00	0.00	0.00	0.00	0.0%
School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		005						
Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00		en en vertremme produktor translation translation to the second s
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California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00				
Other Sources			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					***************************************		0.00	0.076
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		THE PERSON OF THE PROPERTY OF THE PERSON OF			PROPERTY OF THE SERVICE SERVIC			5.070
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	AT THE PROPERTY OF A STATE OF THE PROPERTY OF			And the state of t		AND AND A PROPERTY OF A PARTY OF		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	10,304.00	10,304.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.000	0.00	0.00	0.00	10,304.00	10,304.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	10,304.00	(10,304.00)	New



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	331,989.00	331,989.00	E4 0EE 00	040 004 00	(45.405.00)	
2) Federal Revenue		8100-8299	25,731.00	25,731.00	51,855.83	316,884.00	(15,105.00)	-4.5%
3) Other State Revenue		8300-8599	APUTOSITE PERSONAL PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PERSONAL P		(11,104.00)	25,731.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,902.00	61,902.00	47,814.23	62,656.00	754.00	1.2%
5) TOTAL, REVENUES		0000-0755	125,307.00	125,307.00	65,823.45	180,373.00	55,066.00	43.9%
			544,929.00	544,929.00	154,389.51	585,644.00		
B. EXPENDITURES 1) Certificated Salaries		1000-1999	247 422 00	247 422 00	00 740 77	000 004 00		
Classified Salaries		2000-2999	217,422.00 55,225.00	217,422.00	63,742.77	223,001.00	(5,579.00)	-2.6%
3) Employee Benefits		3000-3999		55,225.00	13,534.47	55,146.00	79.00	0.1%
4) Books and Supplies		4000-4999	96,012.00	96,012.00	22,419.90	93,075.00	2,937.00	3.1%
5) Services and Other Operating		4000-4999	56,795.00	56,795.00	9,525.83	60,557.00	(3,762.00)	-6.6%
Expenditures		5000-5999	262,419.00	262,419.00	53,501.56	290,082.00	(27,663.00)	-10.5%
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	3,542.00	3,542.00	(179.00)	3,542.00	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			691,415.00	691,415.00	162,545.53	725,403.00		P) factor of the control of the cont
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(146,486.00)	(146,486.00)	(8,156.02)	(139,759.00)		
a) Transfers In		8900-8929	0.00	0.00			-	
b) Transfers Out			1	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7600-7629	0.00		-		0.00	0.0%
		7600-7629 8930-8979	0.00		-		**************************************	
b) Uses				0.00	0.00	0.00	0.00	0.0%
b) Uses 3) Contributions		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
,		8930-8979 7630-7699	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND		8930-8979 7630-7699	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8930-8979 7630-7699	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8930-8979 7630-7699	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES		8930-8979 7630-7699	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 0.00 (146,486.00)	0.00 0.00 0.00 0.00 0.00 (146,486.00)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 (139,759.00)	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited		8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 0.00 (146,486.00)	0.00 0.00 0.00 0.00 0.00 (146,486.00)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 (139,759.00)	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 11.9%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments		8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00	0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 11.9%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00 1,339,984.86	0.00 0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00 1,197,011.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00 1,339,986.00	0.00 0.00 0.00 0.00 142,975.00 0.00	0.0% 0.0% 0.0% 11.9% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c +		8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00 1,339,984.86	0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00 1,197,011.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00 1,339,986.00 0.00	0.00 0.00 0.00 0.00 142,975.00 0.00	0.0% 0.0% 0.0% 11.9% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00 1,339,984.86	0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00 1,197,011.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00 1,339,986.00 1,339,986.00	0.00 0.00 0.00 0.00 142,975.00 0.00	0.0% 0.0% 0.0% 11.9% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)		8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00 1,339,984.86	0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00 1,197,011.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00 1,339,986.00 1,339,986.00	0.00 0.00 0.00 0.00 142,975.00 0.00	0.0% 0.0% 0.0% 11.9% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (146,486.00) 1,339,984.86 0.00 1,339,984.86	0.00 0.00 0.00 0.00 (146,486.00) 1,197,011.00 0.00 1,197,011.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (139,759.00) 1,339,986.00 0.00 1,339,986.00 1,339,986.00	0.00 0.00 0.00 0.00 142,975.00 0.00	0.0% 0.0% 0.0% 11.9% 0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	412,390.32	400,555.00		413,326.00		
c) Committed			BOTTO-TO-TO-TO-TO-TO-TO-TO-TO-TO-TO-TO-TO			MANUFACIAN MARIA CHE INCOMPANIA MERCAPONIA PERCAP		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0,00		
d) Assigned				***************************************				
Other Assignments		9780	701,772.54	564,482.00		699,901.00		
e) Unassigned/Unappropriated						***************************************		
Reserve for Economic Uncertainties		9789	87,000.00	87,000.00		87,000.00		
Unassigned/Unappropriated Amount		9790	(7,664.00)	(1,512.00)		0.00		
LCFF SOURCES								
Principal Apportionment			Annicon control of the control of th	area and a second				
State Aid - Current Year		8011	170,184.00	170,184.00	44,478.00	155,834.00	(14,350.00)	-8.4%
Education Protection Account State Aid -							(11,000.00)	
Current Year		8012	25,873.00	25,873.00	6,981.00	13,592.00	(12,281.00)	-47.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions			and the second				The second secon	CONTRACTOR OF THE STATE OF THE
Homeowners' Exemptions		8021	597.00	597.00	0.00	604.00	7.00	1.2%
Timber Yield Tax		8022	306.00	306.00	0.00	608.00	302.00	98.7%
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	122,274.00	122,274.00	0.00	133,601.00	11,327.00	9.3%
Unsecured Roll Taxes		8042	4,228.00	4,228.00	0.00	4,087.00	(141.00)	-3.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	6.00	6.00	Nev
Supplemental Taxes		8044	1,833.00	1,833.00	396.83	1,942.00	109.00	5.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,413.00	1,413.00	0.00	1,329.00	(84.00)	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF							Total Regional	, and the control of
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6%
LCFF Transfers								
Unrestricted LCFF	105000000-1 mars							
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	5,281.00	5,281.00	0.00	5,281.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			331,989.00	331,989.00	51,855.83	316,884.00	(15,105.00)	-4.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,731.00	5,731.00	(11,104.00)	5,731.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	
Pass-Through Revenues from Federal			0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,731.00	25,731.00	(11,104.00)	25,731.00	0.00	0.0%
OTHER STATE REVENUE								PERSONAL AND AND THE STATE OF T
Other State Apportionments				o minimum di mari			2000	
ROC/P Entitlement				***************************************		The state of the s		
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan				And the second s		A CONTRACTOR OF THE SECOND OF	CONTRACTOR OF THE CONTRACTOR O	
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	403.00	403.00	0.00	403.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,037.00	2,037.00	46.42	2,037.00	0.00	0.0%
Tax Relief Subventions					***************************************			
Restricted Levies - Other							properties	
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%

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2024-25 First Interim General Fund Summary - Unrestricted/Restricted

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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)
Pass-Through Revenues from State Sources		8587						
After School Education and Safety (ASES)	2040		0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	59,462.00	59,462.00	47,767.81	60,216.00	754.00	1.3%
TOTAL, OTHER STATE REVENUE			61,902.00	61,902.00	47,814.23	62,656.00	754.00	1.2%
OTHER LOCAL REVENUE				TO MERCHANIC METEROLOGICAL PROPERTY AND		***************************************	101.00	1.2/
Other Local Revenue			1				Personalizations	
County and District Taxes							and a second	
Other Restricted Levies							and the same services	
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			-				0.00	0.070
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			***************************************		***************************************	***************************************	***************************************	0.070
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	6,000.00	6,000.00	34,267.45	60,166.00	54,166.00	902.8%
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					0.00	0.00	0.00	0.0%
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		
Mitigation/Developer Fees		8681	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		2000	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00		Accessinguare	nd visigane minimum property minimum pro	



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local								***************************************
Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	900.00	900.00	900.00	New
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				AND A SECURE TO SELECT ASSESSMENT ASSESSMENT OF THE SECURE		NEW TORING TO A STATE OF THE ST		
Special Education SELPA Transfers			The second secon					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	119,307.00	119,307.00	30,656.00	119,307.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers				TO THE RESIDENCE OF THE PROPERTY OF THE PROPER	ACTION OF A STOCK PROPERTY OF A STOCK PARTY OF A STOCK PA		Militeratura de la districtiva de la compositiva della compositiva	
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								0.070
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			125,307.00	125,307.00	65,823.45	180,373.00	55,066.00	43.9%
TOTAL, REVENUES			544,929.00	544,929.00	154,389.51	585,644.00	40,715.00	7.5%
CERTIFICATED SALARIES	CONTRACTOR				101,000.01	000,044.00	40,710.00	7.376
Certificated Teachers' Salaries		1100	166,878.00	166,878.00	45,409.41	168,001.00	(1,123.00)	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators'		4000		***************************************		0.00	0.00	0.076
Salaries		1300	50,544.00	50,544.00	18,333.36	55,000.00	(4,456.00)	-8.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			217,422.00	217,422.00	63,742.77	223,001.00	(5,579.00)	-2.6%
CLASSIFIED SALARIES			CAP STORY COLUMN			300 A 300 MA CO STATE OF THE ST		
Classified Instructional Salaries		2100	47,725.00	47,725.00	12,994.47	47,646.00	79.00	0.2%
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	7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,225.00	55,225.00	13,534.47	55,146.00	79.00	0.1%
EMPLOYEE BENEFITS		TO different to distance the art standard and the second and act the act of the second act of the seco						
STRS		3101-3102	33,221.00	33,221.00	8,673.21	33,498.00	(277.00)	-0.8%
PERS		3201-3202	14,624.00	14,624.00	3,515.01	14,917.00	(293.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	7,172.00	7,172.00	1,959.67	7,452.00	(280.00)	-3.9%
Health and Welfare Benefits		3401-3402	37,994.00	37,994.00	7,453.11	34,264.00	3,730.00	9.8%
Unemployment Insurance		3501-3502	130.00	130.00	38.38	135.00	(5.00)	-3.8%
Workers' Compensation		3601-3602	2,871.00	2,871.00	780.52	2,809.00	62.00	2.2%
OPEB, Allocated		3701-3702			0.00	0.00	0.00	
Of EB, Allocated		3/01-3/02	0.00	0.00	11.1111	17.1717		
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			96,012.00	96,012.00	22,419.90	93,075.00	2,937.00	3.1%
BOOKS AND SUPPLIES					,		2,307.00	3.170
Approved Textbooks and Core Curricula Materials		4100	3,411.00	3,411.00	2,018.96	3,411.00	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	45,384.00	45,384.00	6,605.26	49,146.00	(3,762.00)	-8.3%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Food		4700	4,000.00	4,000.00	901.61	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,795.00	56,795.00	9,525.83	60,557.00	(3,762.00)	-6.6%
SERVICES AND OTHER OPERATING EXPENDITURES			MATERIAL TO SECURITY OF SECURITY OF SECURITY SEC	A TOTAL OF CONTRACT OF THE STATE OF THE STAT	AND PROPERTY FOR THE STATE OF T			
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,500.00	31,500.00	9,685.74	36,500.00	(5,000.00)	-15.9%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	3.794.00	3,794.00	0.00	3,794.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,300.00	16,300.00	1,009.97	16,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,800.00	3,800.00	0,00	3,800.00	0.00	
Transfers of Direct Costs		5710	0.00	0.00	0.00	****	CHANCE OF THE PROPERTY OF THE	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	200,325.00	200,325.00	41,592.21	222,988.00	(22,663.00)	-11.3%
Communications		5900	6,100.00	6,100.00	1,213.64	6,100.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,419.00	262,419.00	53,501.56	290,082.00	(27,663.00)	-10.5%
CAPITAL OUTLAY			202,110.00	202,110.00	00,001.00	230,002.00	(27,000.00)	-10.5%
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		Action	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							- Control of Control o	
Tuition			n de la company		all transmission		Constitution of the Consti	
Tuition for Instruction Under Interdistrict			wayara ata ata ata ata ata ata ata ata ata	and the second s				
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues			***************************************			0.00	0.00	······

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	97	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							0.00	0.076
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							······································	0.076
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	(179.00)	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00		
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		. = 00	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	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542.00	3,542.00	(179.00)	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	The Control Section of the Section of the Control Section of the S					and designation		ender (Calabara Canada en Calabara Calabara Canada en Calabara Calabara Calabara Calabara Calabara Calabara Ca
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
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	CANADA MARIANTANIA AND AND AND AND AND AND AND AND AND AN		691,415.00	691,415.00	162,545.53	725,403.00	(33,988.00)	-4.9%
INTERFUND TRANSFERS			The second secon	The latest and the la	***************************************			
INTERFUND TRANSFERS IN			Conversando		1	Six state of the back of the b	and the second	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and			and the second s					
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								ACCOUNT OF THE PROPERTY OF THE
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%



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To: State School Building Fund/ County

Other Authorized Interfund Transfers Out

(b) TOTAL, INTERFUND TRANSFERS OUT

School Facilities Fund

OTHER SOURCES/USES

State Apportionments

Emergency Apportionments

SOURCES

Proceeds

To: Cafeteria Fund

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

49 70888 0000000 Form 01I F81W8CED7P(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital		2052						
Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								CONTRACTOR COLUMN AND CONTRACTOR COLUMN COLUMN AND COLUMN
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds			MONEY				**************************************	
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	TANING TO PROTECTION OF A PROTECTION OF THE PROT				THE RESIDENCE OF THE PROPERTY			
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		MES I NEAR NEW PORTER STORE OF THE STORE STORE STORE STORE STATE S				METEROPORT AND AND STATE OF THE		A
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)	оте применения в под в под не на под него на под н	от навина в предоставления в предоставления в продуствення в продуствення в продуствення в продуствення в прод	0.00	0.00	0.00	0.00	0.00	0.0%



First Interim General Fund Exhibit: Restricted Balance Detail

49 70888 0000000 Form 01I F81W8CED7P(2024-25)

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	50,450.00
6211	Literacy Coaches and Reading Specialists Grant Program	347,237.00
6266	Educator Effectiveness, FY 2021-22	790.00
6546	Mental Health-Related Services	376.00
6547	Special Education Early Intervention Preschool Grant	12,332.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,070.00
9010	Other Restricted Local	71.00
Total, Restricted E	Balance	413,326.00



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	7							
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) Employ ee 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			or convious consequen				0.00	
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			0.00	0.00	0.00	0.00		
BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							NAME OF TAXABLE PARTY.	
1) Interfund Transfers					desidentification	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
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							Andrew Andrew	Maria Andrews
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		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						and the second	- Control of the Cont	O compression of the compression
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance						e displayed in the second of t		n) more property
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00	DI Diggrande Propins	
Prepaid Items		9713	0.00	0.00	The control of the co	0.00	Disposed distance	
All Others		9719	0.00	0.00	Name of the last o	0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00	The state of the s	0.00	and the second s	
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		



			T	I				T	
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 Colum 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								THE PARTY AND ADDRESS OF THE PARTY AND ADDRESS	
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		H					-		
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 Sales		8625	0.00	0.00	0.00	0.00	0.00	0.0	
Sale of Equipment/Supplies		0004			and the same of th	and the second			
Interest		8631	0.00	0.00	0.00	0.00	0.00	0.0	
		8660	0.00	0.00	0.00	0.00	0.00	0.0	
Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue		8662	0.00	0.00	0.00	0.00	0.00	0.0	
			spensor		A CONTRACTOR OF THE CONTRACTOR	and the same of th	e de la companya de l		
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	0.00	0.00	0.00	0.00	0.0	
TOTAL, REVENUES	·		0.00	0.00	0.00	0.00			
CLASSIFIED SALARIES			and the state of t	Part in a second			Apparation		
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				all or seasons of the			Administration		
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		1000		al and an analysis of the second	odji novijese	distribution	100		
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09	
SERVICES AND OTHER OPERATING EXPENDITURES					nancieni) pana	urjauninenna	n. de la constanta de la const		
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.09	



2024-25 First Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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	23.54	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	23.54	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-		0.00	0.00	0.00	0.00	0.076
		7499	0.00	0.00	0.00	0.00	33,500,000	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	0.00	23.54	0.00		
D. OTHER FINANCING SOURCES/USES		*****						
1) Interfund Transfers			stand in column	94/10149-00003	and a second			
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						3.33	0.00	0.070
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			
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	23.54	0.00		
F. FUND BALANCE, RESERVES		1	0.00	0.00	20.04	0.00		
1) Beginning Fund Balance			and the second			Parent	***************************************	
a) As of July 1 - Unaudited		9791	986.45	951.00		986.00	35.00	3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986.45	951.00		986.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		11	986.45	951.00		986.00		
2) Ending Balance, June 30 (E + F1e)			986.45	951.00		986.00		
Components of Ending Fund Balance			and the second s					
a) Nonspendable			an handledness on					
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				0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00	and the second s	0.00		
Other Commitments		9760	0.00	0.00	Opposite	0.00		
d) Assigned				3.00	The second secon	0.00		
Other Assignments		9780	986.45	951.00		986.00		

2024-25 First Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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		
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						0.00	0.00	0.07
Other Local Revenue			atematiquitavia					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales			0.00	0.00	0.00	0.00	0.00	0.07
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00/
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	23.54	0.00		0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00		0.00	0.0%
Other Local Revenue		0002	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	
All Other Transfers In from All Others		8799		0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		6799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	23.54	0.00	0.00	0.0%
CLASSIFIED SALARIES			0.00	0.00	23.54	0.00		
Classified Support Salaries		0000	0.00			are manufacture of the control of th	-	
Classified Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries Other Classified Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
STRS		2404 2400	0.00				and the second	
PERS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
OPER, 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	100 100 100 100 100 100 100 100 100 100		- Commission					
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%



49 70888 0000000 Form AI F81W8CED7P(2024-25)

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		of the second se				
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)	9.20	9.20	7.12	7.21	(1.99)	-22.0%
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	**************************************	Personal Property Control of the Con	and the second s			
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)		O menta de la productiva de la productiv			0.00	
4. Total, District Regular ADA	THE PROPERTY OF THE PROPERTY O	CONTROL OF COMPANY AND CONTROL OF COMPANY AND AND CONTROL OF CONTR				and the section of th
(Sum of Lines A1 through A3)	9.20	9.20	7.12	7.21	(1.99)	-22.0%
5. District Funded County Program ADA						Garage and a fine of the control of
a. County Community Schools					0.00	
b. Special Education-Special Day Class	**************************************				0.00	NO THE STATE PROFESSION BEAMS ASSESSED FOR PROFESSION AND A STATE STATE OF THE STAT
c. Special Education-NPS/LCI	- MANAGER CONTROL CONTROL CONTROL OF CONTROL C		To red of the common motivation in reduce for the Common to and the common to common to the Common t		0.00	
d. Special Education Extended Year				AMERICAN AND AND AND AND AND AND AND AND AND A	0.00	
e. Other County Operated Programs:	**************************************		With the second			
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools		TO ACCUMENT TO THE PROPERTY OF	demonstrativitaeses (relia)	The second secon	0.00	
f. County School Tuition Fund	достой достой в подостой в подостой в почений достой в д		Control of the control of the decision of the control of the contr			a ministra de cama de la manda de cama
(Out of State Tuition) [EC 2000 and 46380]				And the same of th	0.00	
g. Total, District Funded County Program ADA	And the model of the color and any and the color and any and the color and any and any and any and any and any					
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	9.20	9.20	7.12	7.21	(1.99)	-22.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA						COLUMN 13 4 10 10 10 10 10 10 10 10 10 10 10 10 10
(Enter Charter School ADA using						
Tab C. Charter School ADA)						



2024-25 First Interim AVERAGE DAILY ATTENDANCE

49 70888 0000000 Form Al F81W8CED7P(2024-25)

	*					VOOLD71 (2024-25)
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION	*					
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	THE PERSON NAMED IN COLUMN TO A COLUMN TO THE PERSON OF THE PERSON				0.00	
b. Juvenile Halls, Homes, and Camps		AN ORDER MODEL ED STATE AND AN EXCENSION AND AN ARCHITECTURE OF THE STREET, STATE AND AN ARCHITECTURE OF THE STREET, STATE AND AN ARCHITECTURE OF THE STREET, STATE AND ARCHITECTURE OF THE STREET, STATE AND ARCHITECTURE OF THE ARCHITECTU			0.00	THE CONTENT OF THE CO
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]			MATANESSA MEDIANA (LA SALAN SA	Madd with child in the first water, and made and an experience of displacement of the second	0.00	
d. Total, County Program Alternative Education	A CONTROL OF THE STATE OF THE S		ANALO COMPONENTE DE ESCONOS CONTRACTOR DE LA CONTRACTOR D			
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA	AND CONTRACT THE PROPERTY OF T	Saurence and an approximate and approximate an	Bereichen werter der gestellt d	Anna and annual and annual	COMPANIAN PROPERTY AND	ANTERNATION OF A SHAPE WANTER THE ANTERNATION AND THAT HE WANTER AND ANTERNATION AND SHAPE WANTER AND SHAPE
a. County Community Schools	A CONTRACTOR AND A CONT	Commence of the Commence of th	ANALOS (M. MININGS ALBIAN) ES ANTI-AMBIEVA (SE PERSONE SENTE ANTI-AMBIEVA (SE PERSONE SENTE ANTI-AMBIEVA (SE P	MEDICITIE AND EXCLANACION CAMPAGAN, PRINCIPAR PER ARTHRES CAMPAGAN EXCLANACION	0.00	on de la financia de contra como entre de la la formación de la la la la la la la la la companya y en en parte
b. Special Education-Special Day Class	- established for a larger to the season of	та правительного в обращения в проводения в принцений в принцений в принцений в принцений в принцений в принце	provincement (see les este est est est est est est est est		0.00	
c. Special Education-NPS/LCI	AMERICAN CONTRACTOR AND ENGINEERING CONTRACTOR CONTRACT				0.00	
d. Special Education Extended Year	Personal environment environment province (PEC/III-AA-cal calculus (III-E-puluye)				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund		NOTIFICATION OF THE CONTINUES OF THE CON	MANAGER CONTINUES AND THE STATE OF THE STATE	TOTAL METALETI, IN SELECTOR RECORDING SELECTION AND AN ARCHITICAL AND ARCHITICAL		THE WAS TO THE RESERVE OF THE PROPERTY OF THE
(Out of State Tuition) [EC 2000 and 46380]				And a second sec	0.00	
g. Total, District Funded County Program ADA	#PACESTONICS SHARE AND I HAVE CONTINUED AND		en e		# 144 (# 1596) (# 1477) (# 1596) (# 1596) (# 1596) (# 1596) (# 1596) (# 1596) (# 1596) (# 1596) (# 1596) (# 15	
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA	No. Section (Assessment Assessment Assessmen		THE REST OF THE PROPERTY OF TH	PETER SERVICE		по выпования по протите и и претига приняти по на видения на од иниципания в веродиция.
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities				and the same of th	0.00	
5. County Operations Grant ADA			TOTAL TOTAL SECTION STREET AND ACTION OF THE SECTION OF THE SECTIO	MONTH FOR CONTROL OF C	0.00	
6. Charter School ADA			***************************************			MANAGEMENT AND PROGRAMMENT OF A STATE OF AN ARTHUR STATE OF A STAT
(Enter Charter School ADA using					and the state of t	
Tab C. Charter School ADA)						

2024-25 First Interim AVERAGE DAILY ATTENDANCE

49 70888 0000000 Form AI F81W8CED7P(2024-25)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA		1	1			
Authorizing LEAs reporting charter school SACS financial data in the	ir Fund 01 09 o	r 62 use this wor	ksheet to report	ADA for those o	harter schools	
Charter schools reporting SACS financial data separately from their						
FUND 01: Charter School ADA corresponding to SACS finan				worksneet to rep	or their ADA.	
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE		ANE AND INTERNATIONAL PROPERTY AND ADDRESS OF THE ANGLE O		
Education ADA						
a. County Group Home and Institution Pupils				one and enterior in the enterior (the Enterior public enterior and	0.00	A CANTENDO DE LA CONTRA DA CONTRA DE
b. Juvenile Halls, Homes, and Camps	WWW.MYMYROOMSWANAMARAMARAMARAMARAMARAMARAMARAMARAMARAM	intelligencial controller international controller in the controll	THE OWNER OF THE PROPERTY OF T		0.00	PROPERTY OF THE CONTROL OF THE SERVICE OF THE SERVI
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program	90087209002409049446680846804004479008604044400	MENTION INTERNET CONTRACTION OF THE CONTRACT O				
Alternative Education ADA					ty, and in a distribution of the state of th	
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA	APPARATE PTO PACIFICATE PROTECTION ESCAPACIONA DE VINCIANO CONTRA CARRA CONTRA				eren manera eren andre men han eren eren eren eren eren eren eren er	
a. County Community Schools	MATERIA DE ESTADOS ASAMBLES LA MATERIA DE LA MATERIA D		SAN STREET, CONTRACTOR AND ANY ANY ANY SAN STREET, CONTRACTOR AND ANY SAN		0.00	
b. Special Education-Special Day Class	MATERIAL PROPERTY OF THE PROPE				0.00	
c. Special Education-NPS/LCI	THE PROPERTY OF THE PROPERTY O		Parament State Security State Security Security Security Security Security Security Security Security Security	***************************************	0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County					30.0	
Program ADA	and jumping	and the same of th			(III) Paragement	
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA	A COLON DE LA COLO	PORT OF THE PROPERTY OF THE PR				
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS	financial data	reported in Fun	nd 09 or Fund 6	2.		
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative	VINA METRO S. DE CESTO SE ESTANDA CA		and with the first of the first		0.00	
Education ADA						
a. County Group Home and Institution Pupils	er en en el situació colos serios con con conservado menor accionen la començacione de Començaciones de conservado con conservado en conserva	emaini, di manimente de America Manteni Manteni manteni manteni (Antana America Manteni (Antana America Manteni Barrare			0.00	
b. Juvenile Halls, Homes, and Camps	THE CONTRACT OF THE PERSON OF	***************************************		MATERIAL CONTRACTOR SERVICE PROPERTY AND	0.00	U NA MANANTAN (AMANTAN SAOS (ANANTAN SAOS (ANANTAN SAOS (ANANTAN SAOS (ANANTAN SAOS (ANANTAN SAOS (ANANTAN SAO
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]		TOTAL TO THE PROPERTY OF THE P		A CONTROL OF THE SECTION OF THE SECT	0.00	
d. Total, Charter School County Program	MONATURE POST AND		MOTOR CONTROL OF THE	***************************************		ек меженута жатары укторутык масынатык сышкан тымбылы барынун
Alternative Education ADA	www.incommon	Committee		erya a Ej villa depar	enventissava	
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA		***************************************	COMMUNICATION OF STREET, AND		CONTRACTOR	AMPERIADERAN ELEMPIA (SA CALLES CONTENTAL PERIADERAN ANTINETRA CALLES ANTINA ELEMPIA ANTINA CALLES ANTINA ELEMP
a. County Community Schools			A Partie Commence and Property	THE COLUMN THE PROPERTY OF THE	0.00	ANTINIA MENY PENGARANSA MINININININININININININININININININININ
b. Special Education-Special Day Class	Anne Britanni Galleria Maria de Britani de Servicio de Proprio de		4 MANAGEM STATE PROGRAMMENT AND		0.00	Add minimized and another that the street approximate accommendate resource and active resource displays and
c. Special Education-NPS/LCI	**CC Service Commission Construction of the Co				0.00	
d. Special Education Extended Year	**************************************	***************************************	COTTO STORES AND		0.00	OPENNESS CONTROLLED TO STANKE TO STANKE S
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County			**************************************	THE STREET OF TH		

California Dept of Education SACS Financial Reporting Software - SACS V11 File: AI, Version 3

2024-25 First Interim AVERAGE DAILY ATTENDANCE

49 70888 0000000 Form AI F81W8CED7P(2024-25)

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



		Beginning	:							
Description	Object	Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			1,436,729.00	1,468,987.00	1,432,856.00	1,418,998.00	1,402,803.55	1,396,206.55	1,446,443.55	1,434,271.55
B. RECEIPTS			energy experience				materian local co			
LCFF/Revenue Limit Sources					e de la company de la comp		acidification appropriately			Mary Control of the Section of the S
Principal Apportionment	8010- 8019		7,943.00	7,943.00	21,277.00	14,296.00	14,448.00	22,351.00	14,448.00	12,831.00
Property Taxes	8020- 8079	<u>1</u>		182.00	106.00	108.55	147,00	76,787.00	356.00	67.00
Miscellaneous Funds	8080 -		performancia in tendencia de conce			uner Andrews in an Andrews in an Andrews in				5,281.00
Federal Revenue	8100- 8299		30,940.00	(42,044.00)	0.00	00.00	0.00	88.00	489.00	430.00
Other State Revenue	8300- 8599		2,833.00	34,294.00	5,100.00	5,587.00	8,916.00	9,362.00	9,608.00	7,311.00
Other Local Revenue	8600- 8799		819.00	31,114.00	9,854.00	24,037.00	28,139.00	0.00	34,706.00	9,638.00
Interfund Transfers In	8900- 8929				Taming the state of the state o					
All Other Financing Sources	8930- 8979					The contract reconstruction of			A control of the cont	
TOTAL RECEIPTS		§	42,535.00	31,489.00	36,337.00	44,028.55	51,650.00	108,588.00	59,607.00	35,558.00
C. DISBURSEMENTS							***************************************		encontracted and the	Bildan-bicunacità C
Certificated Salaries	1000- 1999		4,583.00	19,720.00	19,720.00	19,720.00	19,720.00	19,920.00	19,920.00	19,920.00
Classified Salaries	2000-		0.00	4,571.00	4,511.00	4,451.00	4,896.00	4,896.00	5,347.00	4,896.00
Employ ee Benef its	3000- 3999		115.00	6,021.00	8,145.00	8,140.00	8,946.00	8,946.00	9,019.00	8,946.00
Books and Supplies	4000- 4999		235.00	3,171.00	4,139.00	1,981.00	8,956.00	4,681.00	5,363.00	5,376.00
Services	5000- 5999		(5,123.00)	24,975.00	14,203.00	19,447.00	15,729.00	19,729.00	32,130.00	19,662.00
Capital Outlay	-0009									
Other Outgo	7000-			(179.00)		3,542.00		179.00		
Interfund Transfers Out	7600- 7629			Control Contro						
=	_	SESTEMBER SESTEMBER OF SESSE SESTEMBER OF SESSE			and the substitution of th	The production of the second s	The state of the s		American administration of the control of the contr	

First Interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Kashia Elementary Sonoma County

Description	Object	Beginning Balances (Ref. Only)	ylul	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		outra villennium 4 accords	- edution throughous any security	ментинический	Ammin como es como de como es			efficial for inversion	
TOTAL DISBURSEMENTS			(190.00)	58,279.00	50,718.00	57,281.00	58,247.00	58,351.00	71,779.00	58,800.00
D. BALANCE SHEET ITEMS								- Mantrodiumo		
Assets and Deferred Outflows						all are to the first specials.		een van van die de veer van die v	elith-fand and moved	
Cash Not In Treasury	9111- 9199		от води во на постава на постава На постава на постав	(20,166.00)	medicar minor yang di dimelaken medicar p	and our reservices are not a second	demonstrative from the second second	MARA A A GENERAL MENERAL MENER	API Markovi na tina	
Accounts Receivable	9200- 9299		5,550.00	42,485.00			Andrew restriction or provided and the second and t	And the state of t		
Due From Other Funds	9310	A MANUAL PROPERTY AND THE PROPERTY AND T	Description of the contract of	Wilderwichten der Germann von Verweiten der Germannen der	A management of the control of the c					оттиственный удельный принция
Stores	9320	And the control of th		Contract of the support of the suppo	METER CONTINUES ANTI-A-METER WATER WATER TO THE CONTINUES AND THE	Control State of Control Con				
Prepaid Expenditures	9330	sankäntosaatettikkyrisahverritikkeisiooniliikkysiskinhinka	Action of the control		il and control and control con	machine de construction des calciertes des calciertes des calciertes des calciertes des calciertes de calciertes d	A COLUMN TO THE PROPERTY OF TH			
Other Current Assets	9340			elderiverenzionale interese september des septembers des september						
Lease Receivable	9380	FOR EXPENSE CONTRACTOR (VANCOUNT CONTRACTOR (VANCOUNT CONTRACTOR)		of grow, order of the characteristic control of the			TO WITH THE PROPERTY CONTROL TO A LITTLE OF THE PROPERTY OF TH			
Deferred Outflows of Resources	9490	Emerivación incomençación de productiva de productiva de la comencia del la comencia de la comencia del la comencia de la comencia del la comencia de la comencia de la comencia del la comencia	ображения межен реактивного прораго помене установа мисто	- Exercitivate a book de section de la company de la compa	deventors in the formation and the second and the s					
SUBTOTAL		0.00	5,550.00	22,319.00	0.00	00'0	00.00	0.00	00.00	00.00
Liabilities and Deferred Inflows		direction titularised, engages (standard entertraction engages)	and the control of th	Management (All All All All All All All All All Al	enjiptininina identifika fikiji distrika engan benjarining	TATAN THE THREE CONTRACTOR OF THE PROPERTY OF	describes executors de la constitución de la consti	(Elitablish Elita El		
Accounts Payable	9500- 9599		16,017.00	31,024.00	(523.00)	2,942.00		THE STATE OF THE S	SONI al el de la inventoria i presente	erficient de facilità de la compactica d
Due To Other Funds	9610			MA-Packet Contract Con	Shirkethis version or set in state of the set set of the set of th	the decident to instant the reservent the color	On the Local parameter products and the control of	AND AND THE REST OF THE PROPERTY OF THE PROPER		terini menyeseptekinya terini kila kila kila kesa kala piyakesi su
Current Loans	9640	identify backets proving the special principal or the consequence of t	end, development interpretational place of attackment interpretational place of the control of t	or interestrational description and the process of	esta sincinna e Lamma (cinnya kacimenta a se lambigo nika ang pesistakan ma	мей (навилийн меженийн межени			The contract of the contract o	PTERTETE PETER PARTICULAR SECURITARIA PER SECUENCIA PER SECUENCIA PETER SECURITARIA PETER SECU
Unearned Revenues	9650		ukudhinna mere	636.00						
Deferred Inflows of Resources	0696	month-corese contribution are presented to the contribution of the	And the state of t		auffannskriptnisserryterklijspiraktischischaltanismal	made improved til sammer ni til forfoldstendas et ill skupe solders udder		And internal while safes the first reconnection of the reconnectio		
SUBTOTAL		0.00	16,017.00	31,660.00	(523.00)	2,942.00	00.00	00.00	00.0	0.00
Nonoperating		entrent (juli amenik de kili halajn epitem Philiologiske entra jumpani, princi	The Control Control of the Control o		en-dania di findo-bushi delaksi kutoka di kemana mamana mamana manana da kanana da kan	tandent devent de de communication de la commu	CENTRAL CONTRACTOR CON			
Suspense Clearing	9910		Parameter (Microsoft (Section of Section of		POTO ESTADOLISMO
TOTAL BALANCE SHEET ITEMS		0.00	(10,467.00)	(9,341.00)	523.00	(2,942.00)	00.0	0.00	0.00	00.00
E. NET INCREASE/DECREASE (B - C + D)			32,258.00	(36,131.00)	(13,858.00)	(16,194.45)	(6,597.00)	50,237.00	(12,172.00)	(23,242.00)
F. ENDING CASH (A + E)			1,468,987.00	1,432,856.00	1,418,998.00	1,402,803.55	1,396,206.55	1,446,443.55	1,434,271.55	1,411,029.55
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			an Almandon marines seve			constant instance and on the constant of the c	осточного да постава			

49 70888 0000000 Form CASH F81W8CED7P(2024-25)

First Interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Kashia Elementary Sonoma County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		1,411,029.55	1,351,752.55	1,383,516.55	1,350,878.55				
B. RECEIPTS		en troducin		Tana in an					
LCFF/Revenue Limit Sources		ti t	elleria della d						
Principal Apportionment	8010- 8019	12,361.00	19,966.00	12,831.00	7,341.00	1,391.00		169,427.00	169,426.00
Property Taxes	8020- 8079	313.00	56,940.00	370.00	6,800.45	TRANSPORTER CONTRACTOR	emorphism de la company de la	142,177.00	142,177.00
Miscellaneous Funds	8080- 8099	narona na real de nace esc				division-voltecorio-bellatorio-reballatabores-construction	- Any proper promote distribution of the year of the second of the secon	5,281.00	5,281.00
Federal Revenue	8100- 8299	2,306.00	6, 195.00	554.00	13,682.00	13,091.00	POPULATION AND AND AND AND AND AND AND AND AND AN	25,731.00	25,731.00
Other State Revenue	8300- 8599	8,090.00	8,064.00	524.00	(37,033.00)	00.00		62,656.00	62,656.00
Other Local Revenue	8600- 8799	(15,555.00)	22,942.00	23,245.00	11,433.00			180,372.00	180,373.00
Interfund Transfers In	8900- 8929	THE PARTY COLUMN ASSESSMENT OF				riter erret installation en	And Exercise of the control of the c	0.00	0.00
All Other Financing Sources	8930- 8979	na a sherit kummu sheepaa a		on his fernit over one occur.	CENTERNA MANUSCHER CONTRACTOR CON	and you first the energy is a part of the first energy energy and the energy en	materials with receive effects and Eq. (2) accommodate to the contract of the	0.00	0.00
TOTAL RECEIPTS		7,515.00	114,107.00	37,524.00	2,223.45	14,482.00	00.00	585,644.00	585,644.00
C. DISBURSEMENTS				ATRICOLOGIA					
Certificated Salaries	1000- 1999	19,920.00	19,920.00	19,920.00	20,018.00	00:00		223,001.00	223,001.00
Classified Salaries	2000-	4,896.00	5,604.00	5,326.00	5,752.00			55,146.00	55,146.00
Employ ee Benefits	3000-	8,946.00	8,980.00	8,865.00	6,596.00	deplication and public systematics and commenced and an advantage and a second and a second and a second and a	1,410.00	93,075.00	93,075.00
Books and Supplies	4000-	7,069.00	(4,131.00)	10,894.00	3,450.00	9,373.00		60,557.00	60,557.00
Services	5000-	25,961.00	51,970.00	25,157.00	45,633.00	609.00	ALEAN POWER CONTRACTOR	290,082.00	290,082.00
Capital Outlay	-0009	44	Anna de Anna Anna Anna Anna Anna Anna Anna Ann	And and a strong a		TETRO NEW YORK PROVINCIA CONTRACTOR AND THE PRO	disederates animetaçle esperin articles de la constante de la	0.00	0.00
Other Outgo	7000- 7499				All All Annual presentations in particular in the control of the c			3,542.00	3,542.00
Interfund Transfers Out	7600- 7629				Operation and the second and the sec		OCCUPATION OF THE PROPERTY OF	0.00	0.00
All Other Financing Uses	7630- 7699	Read of the second seco						0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V11 File: CASH, Version 7

49 70888 0000000 Form CASH F81W8CED7P(2024-25)

First Interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Kashia Elementary Sonoma County	0	rirst interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)	First interim 2024-25 Budget Vorksheet - Budget Ye	ear (1)				F81W8	49 70888 0000000 Form CASH F81W8CED7P(2024-25)
Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		66,792.00	82,343.00	70,162.00	81,449.00	9,982.00	1,410.00	725,403.00	725,403.00
D. BALANCE SHEET ITEMS		world harry some	zenewa zene						
Assets and Deferred Outflows		this to be a trivial to the control of the control	erio de la companio d						
Cash Not In Treasury	9111- 9199		acerta al anti-anti-anti-anti-anti-anti-anti-anti-		20,166.00			00.0	
Accounts Receivable	9200 - 9299		general action of marco see		(48,035.00)	Metroperaturing National Institution of Commission of Comm	печествочно постановностичностичностичностичности	0.00	
Due From Other Funds	9310	contenting for with three and was referred to want in Advances and Adv	Additional challed by the second control of		anni de la company de la compa	desplaces and the property of the control of the co	Assignment for their Designment was received and their second	0.00	
Stores	9320				eline dell'avrilla vela les rend vellenti penetre perdochi coloro ve	AD RATIONAL FOR A STATE OF GALLERS AND ASSESSMENT ASSESSMENT OF THE STATE OF THE ST	Authorities des contractes interpretations des des des des des des des des des de	0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380					inacianima primario de la companio del la companio de la companio de la companio del la companio de la companio del la companio de la companio del la compa	Verlage des manies de des constructions de la construction de la const	0.00	
Deferred Outflows of Resources	9490					Gerefalterstraken in Ankranklandel, Inv. (debressk opptskalendelffen	Swetterchrisest-saldstatts/pwdth/erectin-pwd/delast/edlass	0.00	
SUBTOTAL		00.00	00.00	00.00	(27,869.00)	00.00	00.00	0.00	
<u>Liabilities and Deferred Inflows</u>		And the second se			Connections all managed extensions dementive information of the August A	elli dinami di mado di data para pri di minara propriata di mandi () mon	Administrative which constitute the large destructives and applications of the state of the stat		
Accounts Pay able	9500- 9599		and coff discharge for property and coff discharge for propert		(49,460.00)			0.00	
Due To Other Funds	9610				dis pushin interpretation de l'average de l'average de l'average de l'average de l'average de l'average de l'a	To which controval and the con	addressiferrespectures/bab-extreversionalisticideservieres/be-pr	0.00	
Current Loans	9640	V control control						0.00	
Unearned Rev enues	9650				(636.00)	INGO*Alebra(Two/tunandilintxinandilintxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandilutxinandil	Nicediamentalentalentalentalentalentalentalental	0.00	
Deferred Inflows of Resources	0696					минично и подраждений применти подраждений	PPRI ODKIA KIRINGANIANYANYANANANANANYANYANYANYANYANYANYANYAN	00'0	
SUBTOTAL		00.0	00.0	00.00	(50,096.00)	00.00	00.00	00.00	
Nonoperating							All de la Nacion (Internet) personal production (Internet) personal de la Nacion (Internet) persona	CONTACTION AND INTERNATIONAL PROPERTY CONTRACTION OF THE P	
Suspense Clearing	9910							00.00	
TOTAL BALANCE SHEET ITEMS		00.0	00'0	00.00	22,227.00	00'0	0.00	00.00	
E. NET INCREASE/DECREASE (B - C + D)		(59,277.00)	31,764.00	(32,638.00)	(56,998.55)	4,500.00	(1,410.00)	(139,759.00)	(139,759.00)
F. ENDING CASH (A + E)		1,351,752.55	1,383,516.55	1,350,878.55	1,293,880.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		340000000000000000000000000000000000000						1,296,970.00	



First Interim General Fund School District Criteria and Standards Review

49 70888 0000000 Form 01CSI F81W8CED7P(2024-25)

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.

CRITERI	A AND STANDARDS
1.	CRITERION: Average Daily Attendance
	STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.
	District's ADA Standard Percentage Range: -2.0% to +2.0%
1A Calc	ulating the District's ADA Variances

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

Estimated Funded ADA

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	9.20	7.21		
Charter School	0.00	0.00		
Total Al	9.20	7.21	(21.6%)	Not Met
1st Subsequent Year (2025-26)	Management of the second secon			
District Regular	9.20	7.12		
Charter School				
Total Al	9.20	7.12	(22.6%)	Not Met
2nd Subsequent Year (2026-27)				
District Regular	7.26	6.46		
Charter School				
Total Al	7.26	6.46	(11.0%)	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	The district is in declining enrollment; one student transferred to the charter school, and enrollment will decrease in subsequent years due to matriculation and no new enrollment.

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2.	CRIT	TERION	1 · F	nroll	ment

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

District's Enrollment	Standard Percentage Range:	-2.0% to +2.0%		
2A. Calculating the District's Enrollment Variances				
DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enrollment and charter school enrollment corresponding to financial data re	, enter data into the first column ported in the General Fund, only	for all fiscal years. Enter data in for all fiscal years.	the second column for all fisca	ıl years. Enter district regular
	Enroll	ment		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				AND AND PROPERTY OF COMMENT OF THE PROPERTY OF A PERSON OF THE PROPERTY OF T
District Regular	11.00	8.00		
Charter School	The contraction of the American			
Total Enrollment	11.00	8.00	(27.3%)	Not Met
1st Subsequent Year (2025-26)			5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-	
District Regular	7.00	6.00		
Charter School				
Total Enrollment	7.00	6.00	(14.3%)	Not Met
2nd Subsequent Year (2026-27)	Barrian and American and Americ			
District Regular	7.00	6.00		
Charter School				
Total Enrollment	7.00	6.00	(14.3%)	Not Met
2B. Comparison of District Enrollment to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.				
 STANDARD NOT MET - Enrollment projections have changed: why the change(s) exceed the standard, a description of the m projections in this area. 	since budget adoption by more the ethods and assumptions used in	an two percent in any of the cun projecting enrollment, and what o	ent year or two subsequent fisc changes will be made to improve	cal years. Provide reasons the accuracy of
Explanation: (required if NOT met) District is in dematriculation a	eclining enrollment. One student I nd no new enrollment.	ast year transferred to the chart	er school, and enrollment is exp	ected to decrease due to



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3. **CRITERION: ADA to Enrollment**

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

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

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

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	8	9	
Charter School			
Total ADA/Enrollment	8	9	88.9%
Second Prior Year (2022-23)			
District Regular	7	8	
Charter School	The second of th		
Total ADA/Enrollment	7	8	87.5%
First Prior Year (2023-24)			
District Regular	7	9	
Charter School	0	CHARLES OF THE COLUMN C	
Total ADA/Enrollment	7	9	77.8%
The state of the s		Historical Average Ratio:	84.7%
District's ADA to	Enrollment Standard (histori	cal average ratio plus 0.5%):	85.2%

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.

		Estimated P-2 ADA	Enrollment		
			CALPADS/Projected		
Fiscal Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
District Regular		7	8		
Charter School		0	и при при при при при при при при при пр		
То	tal ADA/Enrollment	7	8	87.5%	Not Met
1st Subsequent Year (2025-26)					
District Regular		5	6		
Charter School		The provided in the Control of the provided of the Control of the			
То	tal ADA/Enrollment	5	6	83.3%	Met
2nd Subsequent Year (2026-27)	With the first of the second				
District Regular		5	6		
Charter School					
То	tal ADA/Enrollment	5	6	83.3%	Met

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

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

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 1a. exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

Attendance is improved in current year due to new teachers, etc. Data is based on current ADA.

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4	ODITEDION	
4.	CRITERION: LCFF	Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget a	doption.
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District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption

First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	326,708.00	311,603.00	(4.6%)	Not Met
1st Subsequent Year (2025-26)	333,088.00	320,743.00	(3.7%)	Not Met
2nd Subsequent Year (2026-27)	331,464.00	326,671.00	(1.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:	LCFF revenue is decreasing due to declining enrollment.
(required if NOT met)	

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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.

Unaudited Actuals - Unrestricted

	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	42,349.62	225,350.19	18.8%	
Second Prior Year (2022-23)	87,953.50	333,790.27	26.3%	
First Prior Year (2023-24)	210,943.74	356,118.88	59.2%	
	A PORTOR CONTROL CONTROL AND	Historical Average Ratio:	34.8%	

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
5%	5%	5%	
	Constitution of the second contract of the se	CONTRACTOR OF THE CONTRACTOR O	
29.8% to 39.8%	29.8% to 39.8%	29.8% to 39.8%	
		The spring and the sp	
		(2024-25) (2025-26) 5% 5%	

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

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

Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2024-25)	171,001.00	384,198.00	44.5%	Not Met
st Subsequent Year (2025-26)	180,778.00	389,786.00	46.4%	Not Met
2nd Subsequent Year (2026-27)	184,761.00	399,643.00	46.2%	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)

Salary costs have gone up due to placement of a new hire on the certificated salary schedule, a board-approved increase to the 2024-25 certificated salary schedule, an negotiated increase for the superintendent, and an increase in medical insurance premiums.



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6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range: District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, any year exceeds the district's explanation percentage range.

		Budget Adoption	First Interim		
		Budget	Projected Year Totals		Change Is Outsid
Object Range / Fiscal Year		(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Rang
Federal B	The state of the s		не чем мужения под не подобления на метеротник общения выпоснующим в общенования поличения в общенования в общенов		Explanation (Vally
Federal Revenue (Fund 01, Objects 810 Current Year (2024-25)	0-8299) (Form MYPI,	Line A2)			
1st Subsequent Year (2025-26)	Statement of the Control of the Cont	25,731.00	25,731.00	0.0%	No
		29,731.00	29,731.00	0.0%	No
2nd Subsequent Year (2026-27)	To the second	29,731.00	29,731.00	0.0%	No
Explanation:					
(required if Yes)	1000				
	Personal Science of the second				
Other State Revenue (Fund 01, Objects a	3300-8599) (Form MYI	PI, Line A3)			
turrent Year (2024-25)	e de la constante de la consta	61,902.00	62,656.00	1.2%	No
st Subsequent Year (2025-26)	1	61,618.00	61,312.00	5%	No
nd Subsequent Year (2026-27)		61,613.00	61,318.00	5%	No
	h				INO
Explanation:	The state of the s	The state of the s			
(required if Yes)					
Other Local Revenue (Fund 01, Objects	9600 9700) /Faura BBW	DI L'anna	The second secon		interestatives and a supplement between equipment (i.e. a subsequence of persons and company as a subsequence
urrent Year (2024-25)	0000-0799) (FORM MY				
st Subsequent Year (2025-26)	-	125,307.00	180,373.00	43,9%	Yes
nd Subsequent Year (2026-27)	and the second s	125,307.00	149,307.00	19.2%	Yes
(2020 27)	4	125,307.00	134,307.00	7.2%	Yes
Explanation:	Fair Market Value	adjustment is budgeted, and th	e hudget for interest increased		
(required if Yes)	and the second		e budget for interest increased.		
	The state of the s				
Books and Supplies (Fund 01, Objects 4	000-4999) (Form MYP	I, Line B4)			
urrent Year (2024-25)		56,795.00	60,557.00	6.6%	Yes
t Subsequent Year (2025-26)		36,639.00	43,222.00	18.0%	Yes
d Subsequent Year (2026-27)		37,691.00	44,437.00	17.9%	Yes
	Account Anni Language Contract of the State				The second secon
	10				
Explanation: (required if Yes)	for new curricular	and supplies increased due to	the spending of restricted funds a	and current spending needs,	e.g. one-time expenditur

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

 Current Year (2024-25)
 262,419.00
 290,082.00
 10.5%
 Yes

 1st Subsequent Year (2025-26)
 259,748.00
 289,121.00
 11.3%
 Yes

 2nd Subsequent Year (2026-27)
 267,203.00
 297,245.00
 11.2%
 Yes

Explanation: (required if Yes)

The budget for services increased primarily due to a new MOU with SCOE for IT services (increase of \$22,500) and also a new budget for nursing services of \$3,000.

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6B. Ca	culating the District's Change in Total Opera	ting Revenues and Expenditures			
DATA E	NTRY: All data are extracted or calculated.				
Object I	Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
	Total Federal, Other State, and Other Loc	ral Revenue (Section 6A)		Other Breakford and a state of the way and the control of the state of	
Current	Year (2024-25)	212,940.00	200.770.00		
1st Sub	sequent Year (2025-26)	THE PROPERTY OF THE PROPERTY O	268,760.00	26.2%	Not Met
2nd Sub	sequent Year (2026-27)	216,656.00	240,350.00	10.9%	Not Met
		210,031.00	225,356.00	4.0%	Met
	Total Books and Supplies, and Services	and Other Operating Expenditures (Section 6A)			
Current	Year (2024-25)	319,214.00	350,639.00	9.8%	Not Met
1st Subs	sequent Year (2025-26)	296,387.00	332,343.00	12.1%	Not Met
2nd Sub	sequent Year (2026-27)	304,894.00	341,682.00	12.1%	Not Met
		data			
bC. Cor	nparison of District Total Operating Revenue	s and Expenditures to the Standard Percentage	Range		
DATA EN	STANDARD NOT MET - One or more projecte fiscal years. Reasons for the projected chan	the status in Section 6B is Not Met; no entry is allowed operating revenue have changed since budget ad ge, descriptions of the methods and assumptions us be entered in Section 6A above and will also display	option by more than the standard	in one or more of the current hanges, if any, will be made to	year or two subsequent biring the projected
	Explanation:				
	Federal Revenue	NA COLUMN COMPANY			
	(linked from 6A	TAO OF THE PROPERTY OF THE PRO			
	if NOT met)	Open			
	,				
	Explanation:				
	Other State Revenue	TO THE PARTY OF TH			
	(linked from 6A	**************************************			
	if NOT met)				
	Explanation:	Foir Made 4 Vol.			
	Other Local Revenue	Fair Market Value adjustment is budgeted, and th	e budget for interest increased.		
	(linked from 6A				
	if NOT met)				
1b.	riscar y cars. Reasons for the projected chang	erating expenditures have changed since budget add ge, descriptions of the methods and assumptions us be entered in Section 6A above and will also display	ed in the projections, and what ch	in one or more of the current y anges, if any, will be made to	ear or two subsequent bring the projected
	Explanation:	Budgets for hooks and supplies increased due to	the energing of restaints of the	The state of the s	
	Books and Supplies	Budgets for books and supplies increased due to for new curricular materials.	the spending of restricted funds a	and current spending needs, e	.g. one-time expenditures
	(linked from 6A				
	if NOT met)	No. of the Contract of the Con			
		L			
	Explanation:	The budget for services increased primarily due to	o a new MOU with SCOE for IT se	ervices (increase of \$22,500)	and also a new budget for
	Services and Other Exps	nursing services of \$3,000.		w 100 W 10 W	
	(linked from 6A	Territoria de la constanta de			
	if NOT met)				



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7. CRITERION: Facilities Maintenance

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

	17002(d)(1).	dequately to pres	erve the functionality of its facil	lities for their normal life in acco	ordance with Education Code sec	ctions 52060(d)(1) and	
Determini	ng the District's Compliance with the Contr	ibution Require	ement for EC Section 17070.75	- Ongoing and Major Mainter	nance/Postricted Maintenance		
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 ENTI data are ex	RY: Enter the Required Minimum Contribution it tracted.	f Budget data do	es not exist. Budget data that ex	ist will be extracted; otherwise, o	enter budget data into lines 1, if	applicable, and 2. All other	
				First Interim Contribution			
				Projected Year Totals			
			Required Minimum	(Fund 01, Resource 8150,			
			Contribution	Objects 8900-8999)	Status		
1.	OMMA/RMA Contribution		20,700.15	0.00	Not Met	Enterent and the second	
	Budget Adoption Contribution (information only (Form 01CS, Criterion 7))		0.00		•	
f status is	not met, enter an X in the box that best describ	es why the minir	mum required contribution was no	ot made:			
		X	Not applicable (district does not Exempt (due to district's small st		ene School Facilities Act of 1998	3)	
			Other (explanation must be prov		((=) <u>I</u>)		
	Explanation:						
	(required if NOT met					The state of the s	
	and Other is marked)						

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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 in any of the current fiscal year or two subsequent fiscal years.

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

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.

r-	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	11.9%	11.6%
District's Deficit Spending Standard Percentage Levels	4.0%	4.0%	3.9%
(one-third of available reserve percentage):		4.U76	3.9%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2024-25)	(20,882.00)	384,198.00	5.4%	Not Met
1st Subsequent Year (2025-26)	(48,278.00)	389,786.00	12.4%	Not Met
2nd Subsequent Year (2026-27)	(67,411.00)	399,643.00	16.9%	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)

Deficit spending is resulting from the increased cost of personnel (salaries/benefits) and services; e.g. the new MOU with SCOE for IT services. Also additional one-time purchases in current year, e.g. P.E. equipment. Staff is evaluating the budget to determine how to implement cost saving measures.

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CRITERION: Fund and Cast	Rajances
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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 Endin	g Balance is Positive			
DATA ENTRY: Current Year data are extracted. If Form M	YPI exists, data for the two subsequent years will be extracted; if	f 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)	1,200,227.00	Met		
1st Subsequent Year (2025-26)	1,037,192.00	Met		
2nd Subsequent Year (2026-27)	845,474.00	Met		
	Land Control of Contro	THE COMMENT OF THE PROPERTY OF		
9A-2. Comparison of the District's Ending Fund Balanc	e to the Standard			
DATA ENTRY: Enter on audio dia 7				
DATA ENTRY: Enter an explanation if the standard is not m	et.			
STANDARD MET - Projected general fund ending	g balance is positive for the current fiscal year and two subseque			
-j-etta gattata tana anam	g balance is positive for the current riscal year and two subseque	ent fiscal y ears.		
Explanation:				
(required if NOT met)				
<u></u>				
D. 0400 D. 1100				
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.				
9R-1 Determining if the District F. U. O. J. D.				
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.			
and the second s	Ending Cash Balance			
	General Fund			
Fiscal Year	(Form CASH, Line F, June Column)			
Current Year (2024-25)		Status		
,	1,293,880.00	Met		
9B-2. Comparison of the District's Ending Cash Balance	to the Standard			
DATA ENTRY: Enter an explanation if the standard is not me	t.			
1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.				
general control of the control of th				
Explanation:				
(required if NOT met)				



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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.

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	1st Subsequent Year	2nd Subsequent Year
r	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	7	5	5
Subsequent Years, Form MYPI, Line F2, if available.)	The state of the s		and the state of t
District's Reserve Standard Percentage Level:	5%	5%	5%
			CONTRACTOR OF THE PROPERTY OF

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

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

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

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

Yes

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	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
0.00	and the second second	
	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
 1st

 Year Totals
 Subsequent

 Year
 Year

 (2024-25)
 (20

2nd Subsequent Year

- Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

 (2024-25)
 (2025-26)
 (2026-27)

 725,403.00
 729,409.00
 749,026.00

 725,403.00
 729,409.00
 749,026.00

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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.

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4.	Reserve	Standard	Percentage	Level
----	---------	----------	------------	-------

 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)

 District's Reserve Standard (Greater of Line B5 or Line B6)

5%	5%	5%
36,270.15	36,470.45	37,451.30
87,000.00	87,000.00	87,000.00
87,000.00	87,000.00	87,000.00

	ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, en	Current Year		
Reserv	e Amounts			
Unrest	ricted resources 0000-1999 except Line 4)	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1.	General Fund - Stabilization Arrangements	(2024-25)	(2025-26)	(2026-27)
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties	O.UU	0.00	0.0
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	87,000.00	07.000.00	
3.	General Fund - Unassigned/Unappropriated Amount	O7,000.00	87,000.00	87,000.0
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources	0.00	0.00	0.00
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c	0.00	0.00	
5.	Special Reserve Fund - Stabilization Arrangements		0.00	0.00
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties	V.00	0.00	0.00
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00	0.00	0.00
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8.	District's Available Reserve Amount	0.00	0.00	0.00
	(Lines C1 thru C7)	87,000,00	87,000.00	
9.	District's Available Reserve Percentage (Information only)		87,000.00	87,000.00
	(Line 8 divided by Section 10B, Line 3)	11.99%	11.93%	11.62%
	District's Reserve Standard			11.0276
	(Section 10B, Line 7)	87,000.00	87,000.00	87,000.00
	Status	Met	Met	Met
D Co	marican of Diskist D.	The state of the s		
5. 00	mparison of District Reserve Amount to the Standard		30.00	



Explanation: (required if NOT met)

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SUPPLE	LEMENTAL INFORMATION	
DATA EN	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 hydret adoption that may invest the hydrets	
	No No	
1b.	If Yes, identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	er of the contract of the cont
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have	
	changed since budget adoption by more than five percent? No	
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal year	
	year and support the following fiscal year	rs:
S3.	Temporary Interfund Borrowings	
	, and and bottomings	
1a.	Does your district have projected temporary borrowings between funds?	
	(Refer to Education Code Section 42603) No	
1h	If Von idealify the 1.1 f	
1b.	If Yes, identify the interfund borrowings:	
		We design
		according to the second
		ni mariji karana
0.4		
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)?	
1000		
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:	
		and the same of th



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S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the be calculated.

							and the same same		
			Budget Adoption	First Interim	Percent				
Description / Fiscal Year			(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status		
1a.	Contributions, Unrestricted General Fund					The state of the s			
	(Fund 01, Resources 0000-1999, Object 898								
urrent \	Year (2024-25)		0.00	(10,304.00)	New	10.304.00			
1st Subsequent Year (2025-26)			0.00	(10,510.00)	New	10,304.00	Not Met		
2nd Subsequent Year (2026-27)		İ	0.00	(10,720.00)	New	10,510.00	Not Met		
		L		(10,720.00)	ivew	10,720.00	Not Met		
1b.	Transfers In, General Fund *								
urrent \	ear (2024-25)	er e	0.00	0.00	0.0%	0.00	Met		
t Subs	equent Year (2025-26)	in the second se	0.00	0.00	0.0%	0.00	Met		
nd Subs	equent Year (2026-27)	-	0.00	0.00	0.0%	0.00	Met		
		los.	The second secon	entre qui publication de Company and American Company and American Section (Company Company Co	***************************************		TAICE		
1c.	Transfers Out, General Fund *	r							
	ear (2024-25)	and the state of t	0.00	0.00	0.0%	0.00	Met		
1st Subsequent Year (2025-26)			0.00	0.00	0.0%	0.00	Met		
d Subs	equent Year (2026-27)	***************************************	0.00	0.00	0.0%	0.00	Met		
1d.	Capital Project Cost Overruns			and the second s					
ru.					-	Opening and inside management about the appropriate facility in the contract and appropriate facilities and appropriate faci			
	Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?								
					Ĺ				
Include	transfers used to cover operating deficits in either	er the general fund	d or any other fund.						
B. Stat	us of the District's Projected Contributions, 1								
	as of the District of Pojected Contributions, 1	ransfers, and C	apital Projects						
ATA EN	TRY: Enter an explanation if Not Met for items 1a	a-1c or if Yes for	Item 1d						
1a.	NOT MET - The projected contributions from the the current year or subsequent two fiscal years	e unrestricted gen	eral fund to restricted general fu	and programs have changed sind	ce budget a	doption by more than t	he standard for any of		
				nount for each program and whe	ther contrib	utions are ongoing or o	one-time in nature. Expla		
the district's plan, with timeframes, for reducing or eliminating the contribution.									
Explanation: A contribution to Special Education is budgeted due to increased costs (personnel, services).									
	(required if NOT met)	- President to budgetou (add to increased costs (personne	ei, services).				
	Ĺ								
1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.									
Explanation: (required if NOT met)						The state of the s			
	(required it NOT filet)								

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10.	MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.						
	Explanation: (required if NOT met)						
1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.							
	Project Information:						
	(required if YES)						

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S6. Long-term Commitments

S6A. Identification of the District's Long-term Commitments

Identify all existing and new multiy ear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.							
1.	a. Does your district have long-term (multiyear) commitments?					The state of the s	
	(If No, skip items 1b and 2 and sections S6B				No	199	
	, , , , , , , , , , , , , , , , , , ,	and ooo,			No		
	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred				The first of the spirits and the state of the state of the spirits		
	since budget adoption?				N/A		
					11/7	The second secon	
2.	If Yes to Item 1a, list (or update) all new and benefits other than pensions (OPEB); OPEB is	v and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment PEB is disclosed in Item S7A.					
		# - 5 \/					
	Type of Commitment	# of Years SACS Fund and Object Codes Used For:				Principal Balance	
Capital Le		Remaining	Funding Sources (Rev	enues)	Debt	Service (Expenditures)	as of July 1, 2024-25
	es of Participation						
	Obligation Bonds	***************************************		OPENING AND			
	y Retirement Program						
	nool Building Loans				The second secon		
		Production of the Participant of		Oliver transportation of the contract of the c	APPINE THE CONTINUE OF WHITE AND PROPERTY PARTY AND AND ADDRESS.		
Compens	Compensated Absences			***************************************	CONTRACT STREET, STREE		
Other Lon	g-term Commitments (do not include OPEB):						
PART AND DESCRIPTION OF THE PARTY OF THE PAR							

		STREET WARRIOUS AND ADDRESS COMMAND AND ADDRESS COMMAND COMMAN		V			
				and the same of th			
The state of the s							
**********************	TOTAL:			- I			
	IOIAL.	artitude (Colonia) and the second second		and the second description of the second decision of the second deci			0
			Prior Year (2023-24)	Current (2024		1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
			Annual Payment	Annual P	ay ment	Annual Payment	Annual Payment
COMMUNICATION OF THE PROPERTY	Type of Commitment (continued)		(P & I)	(P 8	k I)	(P & I)	(P & I)
Capital Le		on and an analysis of the state					
	es of Participation	and the same of th		0.0000000000000000000000000000000000000			
General Obligation Bonds					The second secon		
Supp Early Retirement Program							
State School Building Loans							
Compensated Absences							
Other Long-term Commitments (continued):							
				THE REST OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I			
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	. , , , , , , , , , , , , , , , , , , ,	INO	No	No
Has total annual payment increase	ed over prior year (2023-24)?	No		
Payments:	0	0	0	0
Total Annual				***************************************



First Interim General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment							
DATA ENTRY: Enter an explanation if Yes.	DATA ENTRY: Enter an explanation if Yes.						
No - Annual payments for long-term commitment	nents have not increased in one or more of the current and two subsequent fiscal years.						
Explanation:							
(Required if Yes							
to increase in total							
annual payments)							
S6C. Identification of Decreases to Funding Sources	Used to Pay Long-term Commitments						
DATA FAITOV. OF LIN							
DATA ENTRY: Click the appropriate Yes or No button in I	tem 1; if Yes, an explanation is required in Item 2.						
Will funding sources used to pay long-term or							
. Will runding sources used to pay long-term co	ommitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	n/a						
	THE CONTRACTOR CONTRAC						
No - Funding sources will not decrease or expi	ire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
	The state of the s						
Explanation:							
(Required if Yes)							

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S7. Unfunded Liabilities

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

S7A. Ide	entification of the District's Estimated Unfunded Liability for Postemployment Benefits Ot	her Than Pensio	ons (OPEB)			
DATA EN Interim d	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that e lata in items 2-4.	xist (Form 01CS,	Item S7A) will be ex	tracted;	otherwise, enter Bu	dget Adoption and Firs
1	a. Does your district provide postemployment benefits	The same of the sa				
	other than pensions (OPEB)? (If No, skip items 1b-4)	eranora.	Superior de la company de la c			
	(==/, (· · · · · · · · · · · · · · · · · ·	N	0			
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?					
		n/	a			
	c. If Yes to Item 1a, have there been changes since					
		to the control of the	Market Application of the Control of			
	budget adoption in OPEB contributions?	n/	a			
		**************************************	The second secon			
2	OPEB Liabilities		Budget Adoption (Form 01CS, Item		First Interim	
	a. Total OPEB liability	Γ	(om oloo, nem	1	i not intellin	
	b. OPEB plan(s) fiduciary net position (if applicable)	ŀ				
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	-				
		L		0.00	0.00	
	d. Is total OPEB liability based on the district's estimate					
	or an actuarial valuation?	Total Control of the		T		
	e. If based on an actuarial valuation, indicate the measurement date				The second residual of the second	
	of the OPEB valuation.	and American Company of American			naza naza naza naza naza naza naza naza	
			The second secon	annational annual a		
3	OPEB Contributions					
	a. OPEB actuarially determined contribution (ADC) if available, per		Budget Adoption	1		
	actuarial valuation or Alternative Measurement Method		(Form 01CS, Item 5		First Interim	
	Current Year (2024-25)	<i>[</i>		1		
	1st Subsequent Year (2025-26)	-		-		
	2nd Subsequent Year (2026-27)					
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)				The state of the s	
	(Funds 01-70, objects 3701-3752)					
	Current Year (2024-25)			0.00	0.00	
	1st Subsequent Year (2025-26)	-	AND THE STREET AND THE STREET STREET STREET STREET STREET, AND THE STREET, AND	0.00	0.00	
	2nd Subsequent Year (2026-27)	Auto-				
	c. Cost of OPEB benefits (equivalent of "pay-as-y ou-go" amount)	hou		·······································	THE MATERIAL PROPERTY AND A SAME WAS A STORY OF THE PROPERTY O	
	Current Year (2024-25)	Г				
	1st Subsequent Year (2025-26)	-				
	2nd Subsequent Year (2026-27)	-		and the same of th	And the second s	
	d. Number of retirees receiving OPEB benefits	lan.				
	Current Year (2024-25)					
	1st Subsequent Year (2025-26)	-		-		
				1	1	
	2nd Subsequent Year (2026-27)	-				

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Comments:

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S7B. Ide	ntification of the District's Unfunded Liability for Self-insurance Programs				
	The state of the s				
DATA EN Interim da	ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data ata in items 2-4.	that exist (Form 01CS	, Item S7B) will be extracted	l; otherwise, enter Bu	dget Adoption and First
1	a. Does your district operate any self-insurance programs such as				
	workers' compensation, employ ee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No	The second secon		
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a	Control of the Contro		
			Budget Adoption		
2	Self-Insurance Liabilities		(Form 01CS, Item S7B)	-	
	a. Accrued liability for self-insurance programs		(Form OTCS, Item 57B)	First Interim	1
	b. Unfunded liability for self-insurance programs		THE RESIDENCE AND THE PROPERTY OF THE PROPERTY		
					recovering.
3	Self-Insurance Contributions				
	a. Required contribution (funding) for self-insurance programs		Budget Adoption		
	Current Year (2024-25)		(Form 01CS, Item S7B)	First Interim	1
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)				
	b. Amount contributed (funded) for self-insurance programs				
	Current Year (2024-25)			er lid montmora de la mesonición (CDELLA) de la mesonición per la la propertición de la delectrica de la deserción de la delectrica del delectrica de la delectrica delectrica del ctrica del ctrica del delectrica del delectrica del delectrica del delectrica del delectrica del delectrica delectrica del delectrica del delectrica delectrica delectrica del delectrica del delectrica del delectrica delectrica delectrica del delectrica del delectrica delectrica del delectrica del delectrica delectrica delectrica delectrica delectrica delectrica delectrica delectrica del	
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)			*******************************	
4	0	,			
4	Comments:				
	The state of the s				
	Toronto and the state of the st				

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S8. Status of Labor Agreements

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

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

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

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

	superintendent.								
8A. Cost	: Analysis of District's Labor Agreements - C	ertificated (Non	-management) Emp	loyees					ě.
							localistic de la constantina della constantina d		8
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Certifi	cated Labor Agreeme	ents as of	the Previous Re	porting Period." T	here are no extractions in this	section.	
Status of	Certificated Labor Agreements as of the Pre	vious Reporting	Period						
	ertificated labor negotiations settled as of budge					Yes			
		If Yes, complete	e number of FTEs, th	nen skip to	section S8B.		*		
		If No, continue	with section S8A.						
Certificate	ed (Non-management) Salary and Benefit Neg	gotiations	5				4.10	0-10-1	
			Prior Year (2nd Ir	itenm)	Curren		1st Subsequent Year	2nd Subsequent Year	
	and the stand (non-management) full time against	dent (ETE)	(2023-24)		(2024	4-25)	(2025-26)	(2026-27)	pulling.
ositions	certificated (non-management) full-time-equiva	nent (FIE)		1.0		2.0	2.0	2.0	and the second
		Acce						a kanala kanala kenturun kenturun kenturun dan di kenturun kenturun kenturun kenturun kenturun kenturun kentur Kenturun kenturun ke	6.
1a.	Have any salary and benefit negotiations been					n/a			
							the COE, complete questions		
				disclosure	documents hav	e not been filed	with the COE, complete question	ons 2-5.	
		If No, complete	questions 6 and 7.						
1b.	Are any salary and benefit negotiations still un	settled?							
	If Yes, complete questions 6 and 7.					No			
) year an arbente dan an a		
Vegotiatio	ns Settled Since Budget Adoption						napaco-pagnicio en managlata consegnativo de la con		
2a.	Per Government Code Section 3547.5(a), date	of public disclose	ure board meeting:				MATERIAL VALLEY STATE OF THE STA		
							ateropeolic scools, and other attractions		
2b.	Per Government Code Section 3547.5(b), was								
	certified by the district superintendent and chie		Superintendent and (CBO certifi	cation:	PERCENTERS OF THE PROPERTY OF THE PROPERTY OF THE PERCENT OF THE P	COVERGIBLES SERVICE SERVICES S		
		11 100, adio of	ouponinonaoni una s	350 oomii	oution.		THE PROJECT AND ADDRESS PROJECT OF THE		
3.	Per Government Code Section 3547.5(c), was	a budget revision	adopted				Account orders are a local prior of contract of the contract o		
	to meet the costs of the collective bargaining	agreement?				n/a			
		If Yes, date of	budget revision boar	d adoption:					
						1	F-4 D-4	7	
4.	Period covered by the agreement:		Begin Date:	MANUFEST METALLING OF METALLING		on the state of th	End Date:	-	
5.	Salary settlement:				Currer	nt Year	1st Subsequent Year	2nd Subsequent Year	
					(202	4-25)	(2025-26)	(2026-27)	
	Is the cost of salary settlement included in the	e interim and mult	iy ear						Section of the last
	projections (MYPs)?				and the second s				() Constitution ()
		One	Year Agreement		p-1001000000000000000000000000000000000				~
		Total cost of sa				POSEAAAMOONINGS OUTUS BEINGS OWN SEATT ON SERVICE OF THE			-
		% change in sal	lary schedule from p	rior year	L	***************************************			
			or						
		Total cost of sa	tiyear Agreement						- The same of
			lary settlement lary schedule from p	rior vear					-
			, such as "Reopener						-
				.40			_14		
		identify the sou	urce of funding that v	wil de usec	to support multi	year salary com	MILITIENTS:		7

First Interim General Fund School District Criteria and Standards Review

Negotiai	tions Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Amount monded for any tentative salary scriedule increases		The section of the se	
Certifica	ated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?		phispolitic constant	
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	A special control of the control of		
Certifica	tted (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any	new costs negotiated since budget adoption for prior year settlements included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
			THE PERSON NAMED AND PARTY OF THE PE	
Certifica	ted (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certifica 1.				
	Are step & column adjustments included in the interim and MYPs?			
1.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
1. 2.	Are step & column adjustments included in the interim and MYPs?			
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2024-25) Current Year	(2025-26) 1st Subsequent Year	(2026-27) 2nd Subsequent Year
1. 2. 3. Certificat	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements)	(2024-25) Current Year	(2025-26) 1st Subsequent Year	(2026-27) 2nd Subsequent Year
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year	(2025-26) 1st Subsequent Year	(2026-27) 2nd Subsequent Year
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)
1. 2. 3. Certifical 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)
1. 2. 3. Certifical 1. 2. Certifical	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (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?	(2024-25) Current Year (2024-25)	(2025-26) 1st Subsequent Year (2025-26)	(2026-27) 2nd Subsequent Year (2026-27)



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\$8B. C	ost Analysis of District's Labor Agreements	- Classified (Non	-management) Employees					
DATA E	NTRY: Click the appropriate Yes or No button f	or "Status of Clas	sified Labor Agreements as of	the Previous Rep	porting Period." T	here are no ex	tractions in this sec	etion.
Status	of Classified Labor Agreements as of the Pro	evious Reporting	Period					
	I classified labor negotiations settled as of budg							
		If Yes, comple	ete number of FTEs, then skip	to section S8C.	Ye	5		
		If No, continue	with section S8B.		Temper prove and commence of commence and commence and an			
Classifi	ied (Non-management) Salary and Benefit Ne	actistions						
	the first management, cally and beliefit he	gonations	Prior Year (2nd Interim)	Curre	nt Year	1ot Sub	ooguant Vaar	0-4 0-4
			(2023-24)		24-25)		sequent Year 025-26)	2nd Subsequent Year (2026-27)
Number	of classified (non-management) FTE positions		2.0		1.0	1	1.0	1.0
			Contraction of the second contraction and the second contraction of th	- International Contraction of the Contraction of t		1		
1a.	Have any salary and benefit negotiations be				n/a		THE THE PARTY AND THE PARTY OF	
			corresponding public disclosu					
			corresponding public disclosu	re documents hav	e not been filed	with the COE,	complete question	s 2-5.
		IT No, complete	e questions 6 and 7.					
1b.	Are any salary and benefit negotiations still	unsettled?						
		If Yes, comple	te questions 6 and 7.		No			
					Teacher and the control of the contr			
Negotiat 2a.	Por Covernment Code Section 3547 5(4)	4f b y . p . l						
Zd.	Per Government Code Section 3547.5(a), da	te of public disclos	sure board meeting:			which the control of the second of the second		
2b.	Per Government Code Section 3547.5(b), wa	s the collective ba	rgaining agreement					
	certified by the district superintendent and c					d-linear depth of the second		
		If Yes, date of	Superintendent and CBO certi	fication:				
0	Ber Course and O. J. O. J. O. J. O. J.							
3.	Per Government Code Section 3547.5(c), was		n adopted			Total Acids and		
	to meet the costs of the collective bargaining		budget sovicion based ad-ati-		n/a			
		ii i es, date oi	budget revision board adoption	1.		7		
4.	Period covered by the agreement:		Begin Date:		provinciamorealização	End Date:		
5.	Salary settlement:				nt Year		equent Year	2nd Subsequent Year
	Is the cost of salary settlement included in the	he interim and mul	tiv ear	(202	4-25)	(20)25-26)	(2026-27)
	projections (MYPs)?		.,			THE RESIDENCE OF THE PROPERTY		
			One Year Agreement					
		Total cost of sa	lary settlement			Standard Control of the Control of t		
		% change in sal	ary schedule from prior year		**************************************	MARKET MARKET THE PROPERTY OF		and the second s
			or					
			Multiyear Agreement					
			ary settlement ary schedule from prior year , such as "Reopener")					
			rce of funding that will be used	d to support multi	year salary com	mitments:		
					***************************************	neg makenna shurumbaken kapusah kasil usu unun		
<u>Negotiati</u>	ons Not Settled			- Aller State Apply and Ap				
6.	Cost of a one percent increase in salary and	statutory benefits						
				Curren	t Year	1st Subs	equent Year	2nd Subsequent Year
				(2024	1-25)	(20	25-26)	(2026-27)

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(2026-27)

First Interim General Fund School District Criteria and Standards Review

7.	Amount included for any tentative salary schedule increases	PROCESSES AND ADDRESSES AND AD	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE



First Interim General Fund School District Criteria and Standards Review

1. Are costs of H&W benefit changes included in the interim and MYPs? 2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 3nd Subsequent Year	(2025-26) (2026-27)
2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Year 2nd Subsequent Year 3nd Year	
2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Year 2nd Subsequent Year 3nd Year	
3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Year 3nd Year Year 3nd Yea	
4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Year	
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Y	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Year 3	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequent Year 3	
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd S	
If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Sub	
Current Year 1st Subsequent Year 2nd Subsequent Year 3nd Subsequen	
Classified (Non-management) Stop and Column Adjustments	
Classified (Non-management) Stop and Column Adjustments	
Classified (Non-management) Stop and Column Adjustments	
Classified (Non-management) Stop and Column Adjustments	
Classified (Non-management) Stop and Column Adjustments	
Classified (Non-management) Stop and Column Adjustments	
(2025-26) (2026-26)	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
	(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 & column over prior year	
and the state of t	
Current Year 1st Subsequent Year 2nd Subsequ	
Classified (Non-management) Attrition (Investo and entirements)	School State of State
(2026-25) (2026-25)	t Subsequent Year 2nd Subsequent Year
	t Subsequent Year 2nd Subsequent Year (2025-26) (2026-27)
Are savings from attrition included in the interim and MYPs?	V 18.0138 % 1993
Are savings from attrition included in the interim and MYPs?	V 18.0138 % 1993
	V 18.0138 % 1993
	V 18.0138 % 1993
Are additional H&W benefits for those laid-off or retired employ ees included in the interim	V 18.0138 % 1993
Are additional H&W benefits for those laid-off or retired employ ees included in the interim	V 18.0138 % 1993
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees 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? Classified (Non-management) - Other	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Classified (Non-management) - Other	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Classified (Non-management) - Other	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Classified (Non-management) - Other	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Classified (Non-management) - Other	(2025-26) (2026-27)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Classified (Non-management) - Other	(2025-26) (2026-27)



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S8C. Co	st Analysis of District's Labor Agreements - Management/	Supervised Co-Ed- U.J.E. J.					
	or Analysis of District's Labor Agreements - Management	Supervisor/Confidential Emplo	yees				
DATA EN section.	ITRY: Click the appropriate Yes or No button for "Status of Ma	nagement/Supervisor/Confidentia	il Labor Agreeme	nts as of the P	revious Reporti	ng Period." There a	are no extractions in this
Status o	f Management/Supervisor/Confidential Labor Agreements	as of the Previous Reporting F	Period				
	managerial/confidential labor negotiations settled as of budget			N	Λ		
	If Yes or n/a, complete number of FTEs, then skip to S9.			117			
	If No, continue with section S8C.						
Manager	nent/Supervisor/Confidential Salary and Benefit Negotiati	ons					
		Prior Year (2nd Interim)	Currer	nt Year	1st Sub	sequent Year	2nd Subsequent Year
		(2023-24)	(202	4-25)		025-26)	(2026-27)
Number	of management, supervisor, and confidential FTE positions				-		
Data must be entered for all years.							
1a.	Have any salary and benefit negotiations been settled since	budget adoption?					
	If Yes, comp	plete question 2.		n/s	a		
	If No, compl	ete questions 3 and 4.		The state of the s			
41	Assessment of the second of th			n/	a		
1b.	Are any salary and benefit negotiations still unsettled?						
	If Yes, comp	plete questions 3 and 4.					
Negotiatio	ons Settled Since Budget Adoption						
2.	Salary settlement:		Curren	t Voor	1at Cube		0-101
	Talaily Statements		(202			sequent Year	2nd Subsequent Year
	Is the cost of salary settlement included in the interim and n	nultivear	(202	+-23)	7	025-26)	(2026-27)
	projections (MYPs)?	ian, ou	Participant of the Control of the Co				The appearance of the appearan
		salary settlement		AMERICAN AND AND AND AND AND AND AND AND AND A	***************************************		
		lary schedule from prior year			-		
		ext, such as "Reopener")					National Action of the Contract of the Contrac
				and the production of the state		***************************************	
3.	ons Not Settled		- Commence of the Commence of	TO BE A SHIP OF THE STREET WAY OF THE SAME NAME AND	7		
3.	Cost of a one percent increase in salary and statutory benef	its					
			Curren	t Vear	1et Subs	sequent Year	2nd Subsequent Year
			(2024			025-26)	(2026-27)
4.	Amount included for any tentative salary schedule increases	i	(202		(20	525-267	(2020-27)
			Accessional and the second second		1		
	nent/Supervisor/Confidential		Curren	t Year	1st Subs	equent Year	2nd Subsequent Year
Health ar	nd Welfare (H&W) Benefits		(2024	1-25)	(20)25-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interim an	d MVRc2	Co-Citation and Citation and Ci		Personal		
2.	Total cost of H&W benefits	O MTPS?		THE ROOM AND A STREET, AND A S	DELINIONE NO DE CONTROL DE CONTRO		
3.	Percent of H&W cost paid by employer				-		
4.	Percent projected change in H&W cost over prior year						
	Totalic projected change in Have cost over phory ear			and the construction was account to the construction of the constr		TO A 15" HE I THEY AND IN A THOUGH A STATE OF THE STATE O	
Managem	nent/Supervisor/Confidential		Curren	t Year	1st Subs	equent Year	2nd Subsequent Year
Step and	Column Adjustments		(2024	l -2 5)	(20	025-26)	(2026-27)
					The state of the s		
1.	Are step & column adjustments included in the interim and M	YPs?		PARTITION OF THE PROPERTY OF THE PARTY.			
2.	Cost of step & column adjustments						
3.	Percent change in step and column over prior year						
Managem	nent/Supervisor/Confidential		Curren	t Year	1st Suhe	equent Year	2nd Subsequent Year
	nefits (mileage, bonuses, etc.)		(2024)25-26)	(2026-27)
	•		1232		120	,	(-020-21)

First Interim General Fund School District Criteria and Standards Review

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1.	Are costs of other benefits included in the interim and MYPs?	and the state of t	Tare (grade aut)	special contraction of the contr
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			



First Interim General Fund School District Criteria and Standards Review

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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 v	with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate bu	itton in Item 1. If Yes, enter data in Item 2 and provid	le 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 a multiyear projection report for each fund.	gency a report of revenues, expenditures, and changes in	fund balance (e.g., an interim fund report) and a
2.	If Yes, identify each fund, by name and num for the negative balance(s) and explain the plant of	ber, that is projected to have a negative ending fund balar an for how and when the problem(s) will be corrected.	nce for the current fiscal year. Provide reasons

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ADDITIONAL	FISCAL	INDICATORS
ADDITIONAL	FISCAL	INDICATORS

The follow the review Criterion 9	ing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does ing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Ite	not necessarily suggest a cause rm A1 is automatically completed	for concem, but may alert based on data from
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	Parameter
A2.	Is the system of personnel position control independent from the payroll system?	No	
А3.	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?	Yes	
When provi	ding comments for additional fiscal indicators, please include the item number applicable to each comment.		

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Comments:

(optional)



Item A.9: The Business Manager resigned and is replaced with a contracted Chief Business Official

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End of School District First Interim Criteria and Standards Review



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	Unrestricted				F81W8CED7P(2024-2	
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;			en andreas			
current year - Column A - is extracted)			on and a second			
A. REVENUES AND OTHER FINANCING SOURCES			termino de la constitución de la			
LCFF/Revenue Limit Sources	8010-8099	311,603.00	2.93%	320,743.00	1.85%	326,671.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,851.00	(31.12%)	1,275.00	.47%	1,281.00
4. Other Local Revenues	8600-8799	60,166.00	(50.14%)	30,000.00	(50.00%)	15,000.00
5. Other Financing Sources				namona namona na naka a mise a mine a kan dimana han si minin 2 dena sa dan a minin a		
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,304.00)	2.00%	(10,510.00)	2.00%	(10,720.00)
6. Total (Sum lines A1 thru A5c)		363,316.00	(6.00%)	341,508.00	(2.72%)	332,232.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			Modern and a second a second and a second an	128,101.00		130,692.00
b. Step & Column Adjustment				2,591.00	H	2,773.00
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,101.00	2.02%	130,692.00	2.12%	133,465.00
2. Classified Salaries					£. 1£ /0	133,403.00
a. Base Salaries				7,500.00		7,500.00
b. Step & Column Adjustment			PARTY	0.00	-	0.00
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				0.00	-	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,500.00	0.00%	7,500.00	0.00%	
3. Employee Benefits	3000-3999	35,400.00	20.30%	42,586.00	2.84%	7,500.00
4. Books and Supplies	4000-4999	36,948.00	(24.98%)	27,719.00	THE RESIDENCE OF THE PARTY OF T	43,796.00
5. Services and Other Operating Expenditures	5000-5999	172,707.00	2.86%	177,646.00	2.81%	28,498.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	2.81% 0.00%	182,638.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-		0.00%	0.00	0.0076	0.00
,	7499	3,542.00	2.85%	3,643.00	2.83%	3,746.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						And the second section of the second second section and the second second section section second section second
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		384,198.00	1.45%	389,786.00	2.53%	399,643.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(20,882.00)		(48,278.00)		(67,411.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		807,783.00		786,901.00		738,623.00
2. Ending Fund Balance (Sum lines C and D1)		786,901.00		738,623.00		671,212.00
3. Components of Ending Fund Balance (Form 01I)						described and the second secon
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						nd phonococcus and a coccus and a
Stabilization Arrangements	9750	0.00	and the second s	0.00		0.00
2. Other Commitments	9760	0.00	Section 201	0.00		0.00
d. Assigned	9780	699,901.00	and the second s	651,623.00		584,212.00
e. Unassigned/Unappropriated	ľ		energe en	THE EAST OF THE PARTY OF THE PA	-	

2024-25 First Interim General Fund Multiyear Projections Unrestricted

49 70888 0000000 Form MYPI F81W8CED7P(2024-25)

Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
9789	87,000.00	The state of the s	87,000.00		87,000.00
9790	0.00		0.00	ween the state of the	0.00
				-	0.00
	786,901.00		738,623.00		671,212.00
					0.1,2.12.00
9750	0.00		0.00		0.00
9789	87,000.00		Consideration of the state of t	-	Market and the second of the s
9790	PARTICULAR DE LA CONTRACTOR DE LA CONTRA			-	87,000.00
			0.00	-	0.00
9750	0.00		0.00		0.00
9789	A STATE OF THE PARTY OF THE PAR		***************************************	-	AND THE PROPERTY OF THE PROPER
9790	was a second and a				0.00
	A Constitution from the property of the constitution of the consti		***************************************		0.00 87,000.00
	9789 9790 9750 9789 9790 9750 9789	Object Codes Totals (Form 011) (A) 9789 87,000,00 9790 0.00 786,901.00 786,901.00 9750 0.00 9790 0.00 9750 0.00 9750 0.00 9789 0.00 9789 0.00	Object Codes Totals (Form 01I) (A) Change (Cols. C-A/A) (B) 9789 87,000.00 87,000.00 9790 0.00 786,901.00 9750 0.00 9789 87,000.00 9790 0.00 9790 9790 9790 9790 0.00 9789 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790 9790	Object Codes Totals (Form 011) (A) Change (Cols. C-A/A) (B) 2025-26 Projection (C) 9789 87,000.00 87,000.00 9790 0.00 738,623.00 9750 0.00 87,000.00 9789 87,000.00 87,000.00 9790 0.00 0.00 9789 0.00 0.00 9789 0.00 0.00 9780 0.00 0.00 9790 0.00 0.00 9790 0.00 0.00 9790 0.00 0.00	Object Codes Totals (Form 011) (A) Change (Cols. C-A/A) (B) 2025-26 Projection (C) Change (Cols. E-C/C) (D) 9789 87,000.00 87,000.00 0.00 9790 0.00 738,623.00 9750 0.00 87,000.00 9790 0.00 87,000.00 9790 0.00 0.00 9750 0.00 0.00 9789 0.00 0.00 9790 0.00 0.00 9790 0.00 0.00 9790 0.00 0.00 9790 0.00 0.00

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.

See full 2024-25 First Interim Report in Board agenda for complete assumptions.

2024-25 First Interim General Fund Multiyear Projections Restricted

49 70888 0000000 Form MYPI F81W8CED7P(2024-25)

		stricted			F81V	V8CED7P(2024-2
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)			The second secon		and the same of th	
A. REVENUES AND OTHER FINANCING SOURCES			e de la companya de l		and the second	
LCFF/Revenue Limit Sources	8010-8099	5,281.00	0.00%	5,281.00	0.00%	5,281.00
2. Federal Revenues	8100-8299	25,731.00	15.55%	29,731.00	0.00%	ALTERNATION (STANS STREETINGS & BETWEEN STREETINGS AT STREETINGS AT
3. Other State Revenues	8300-8599	60,805.00	(1.26%)	60,037.00		29,731.00
4. Other Local Revenues	8600-8799	120,207.00	(.75%)	MATERIAL PROPERTY OF THE PROPERTY AND A STATE OF THE PARTY OF THE PART	0.00%	60,037.00
5. Other Financing Sources	2 1	120,207.00	(.75%)	119,307.00	0.00%	119,307.00
a. Transfers In	8900-8929	0.00	0.00%	0.00		
b. Other Sources	8930-8979	0.00		0.00	0.00%	0.00
c. Contributions	8980-8999	10,304.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		222,328.00	2.00%	10,510.00	2.00%	10,720.00
B. EXPENDITURES AND OTHER FINANCING USES		222,328.00	1.14%	224,866.00	.09%	225,076.00
Certificated Salaries						
a. Base Salaries						
b. Step & Column Adjustment				94,900.00		97,051.00
c. Cost-of-Living Adjustment				2,151.00		3,641.00
d. Other Adjustments				Part and a second		
e. Total Certificated Salaries (Sum lines B1a thru B1d)						
Classified Salaries Classified Salaries	1000-1999	94,900.00	2.27%	97,051.00	3.75%	100,692.00
a. Base Salaries	1					or manufacture and project period of the control of
				47,646.00		49,151.00
b. Step & Column Adjustment				1,505.00		1,614.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,646.00	3.16%	49,151.00	3.28%	50,765.00
3. Employee Benefits	3000-3999	57,675.00	15.20%	66,443.00	1.41%	67,380.00
4. Books and Supplies	4000-4999	23,609.00	(34.33%)	15,503.00	2.81%	15,939.00
5. Services and Other Operating Expenditures	5000-5999	117,375.00	(5.03%)	111,475.00	2.81%	114,607.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses		and the series is the series of the series o				
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)		A STATE OF THE PROPERTY OF THE		0.00		0.00
11. Total (Sum lines B1 thru B10)		341,205.00	(.46%)	339,623.00	2.87%	349,383.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(118,877.00)		(114,757.00)		(124,307.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		532,203.00		413,326.00		298,569.00
2. Ending Fund Balance (Sum lines C and D1)		413,326.00		298,569.00		174,262.00
3. Components of Ending Fund Balance (Form 01I)				Construction of Conference of Conference on		
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	413,326.00		298,569.00		174,262.00
c. Committed						,202.00
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e, Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789		electric de la constantina della constantina del		- Control of the Cont	

California Dept of Education SACS Financial Reporting Software - SACS V11 File: MYPI, Version 7

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						(======
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance				0.00		0.00
(Line D3f must agree with line D2)		413,326.00		298,569.00		174,262.00
E. AVAILABLE RESERVES						111,202.00
1. General Fund)			1			
a. Stabilization Arrangements	9750		dispersional			
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)						
E ACCUMENTATION						

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.

See full 2024-25 First Interim Report in the Board agenda for full assumptions.



	ted/Restricted	estricted			F81W8CED7P(2024-2		
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E;				7			
current year - Column A - Is extracted)			Opposes Anna		a de la compansión de l		
A. REVENUES AND OTHER FINANCING SOURCES			Maddirector		delicent		
1. LCFF/Revenue Limit Sources	8010-8099	316,884.00	2.88%	326,024.00	1.82%	331,952.00	
2. Federal Revenues	8100-8299	25,731.00	15.55%	29,731.00	0.00%	29,731.00	
3. Other State Revenues	8300-8599	62,656.00	(2.15%)	61,312.00	.01%	61,318.00	
4. Other Local Revenues	8600-8799	180,373.00	(17.22%)	149,307.00	(10.05%)	134,307.00	
5. Other Financing Sources		CONTRACTOR	***************************************			101,007.00	
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines A1 thru A5c)		585,644.00	(3.29%)	566,374.00	(1.60%)	557,308.00	
B. EXPENDITURES AND OTHER FINANCING USES							
Certificated Salaries							
a. Base Salaries				223,001.00		227,743.00	
b. Step & Column Adjustment				4,742.00	-	6,414.00	
c. Cost-of-Living Adjustment				0.00	-	0.00	
d. Other Adjustments				0.00	-	0.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	223,001.00	2.13%	227,743.00	2.82%	234,157.00	
2. Classified Salaries					2.02 /6	204, 107.00	
a. Base Salaries			Township of the Control of the Contr	55,146.00		56,651.00	
b. Step & Column Adjustment				1,505.00		1,614.00	
c. Cost-of-Living Adjustment				0.00		0.00	
d. Other Adjustments				0.00	-	0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,146.00	2.73%	56,651.00	2.85%	58,265.00	
3. Employee Benefits	3000-3999	93,075.00	17.14%	109,029.00	1.97%	111,176.00	
4. Books and Supplies	4000-4999	60,557.00	(28.63%)	43,222.00	2.81%	44,437.00	
5. Services and Other Operating Expenditures	5000-5999	290,082.00	(.33%)	289,121.00	2.81%	297,245.00	
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%		
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	3,542.00	2.85%	3,643.00		0.00 3,746.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	2.83%		
9. Other Financing Uses		0.00	0.00%	0.00	0.00%	0.00	
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments				0.00		0.00	
11. Total (Sum lines B1 thru B10)		725,403.00	.55%	729,409.00	2.69%	749,026.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(400 750 00)					
		(139,759.00)		(163,035.00)		(191,718.00)	
D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e)							
Ending Fund Balance (Sum lines C and D1)		1,339,986.00		1,200,227.00		1,037,192.00	
Components of Ending Fund Balance (Form 01I)		1,200,227.00	_	1,037,192.00	Superpose.	845,474.00	
a. Nonspendable	0740 0740						
b. Restricted	9710-9719	0.00		0.00		0.00	
c. Committed	9740	413,326.00		298,569.00		174,262.00	
Stabilization Arrangements	0750	0.00	The state of the s				
Other Commitments	9750 9760	0.00		0.00		0.00	
d. Assigned	9780	0.00		0.00		0.00	
e. Unassigned/Unappropriated	9/00	699,901.00	The state of the s	651,623.00	- Juneary	584,212.00	
Reserve for Economic Uncertainties	9789	87,000.00	The second secon	87,000.00		97 000 00	
California Dept of Education	L	,		07,000.00		87,000.00	

California Dept of Education SACS Financial Reporting Software - SACS V11 File: MYPI, Version 7

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00	5-7	0.00
f. Total Components of Ending Fund Balance				0.00		U.U.
(Line D3f must agree with line D2)		1,200,227.00		1,037,192.00		845,474.00
E. AVAILABLE RESERVES (Unrestricted except as noted)			To a second seco	1,007,102.00		045,474.00
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		0.00
c. Unassigned/Unappropriated	9790	0.00				87,000.00
d. Negative Restricted Ending Balances		0.00		0.00		0.00
(Negative resources 2000-9999)	979Z					
Special Reserve Fund - Noncapital Outlay (Fund 17)	3732			0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	3730	0.00		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		87,000.00		87,000.00		87,000.00
		11.99%		11.93%		11.62%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds					-	Particulation of the Section of the
(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				0.00	and the state of t	0.00
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 p	rojections)	7.12		5.34		5.34
3. Calculating the Reserves					-	0.04
a. Expenditures and Other Financing Uses (Line B11)		725,403.00		729,409.00		749,026.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	s No)	0.00	-	0.00	-	
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		725,403.00		729,409.00	-	0.00
d. Reserve Standard Percentage Level		7.20,700.00	-	123,403.00		749,026.00
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		F0/		
e. Reserve Standard - By Percent (Line F3c times F3d)				5%		5%
		36,270.15		36,470.45	_	
f. Reserve Standard - By Amount			THE REPORT OF THE PARTY OF THE	H		37,451.30
f. Reserve Standard - By Amount (Refer to Form 01CSL Criterion 10 for calculation details)		97 000 00		07.000.05	On the second	manipulassa ners automos antiqui hercin e culquebraligheri perilabilitar resecuados aut
(Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00	-	87,000.00		87,000.00
TO S. BORONS OF PROPERTIES		87,000.00 87,000.00 YES		87,000.00 87,000.00 YES		



First Interim Original Budget 2024-25 **Technical Review Checks** Phase - All

Display - Exceptions Only

Kashia Elementary

Sonoma 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

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 6500 (\$7,664.00)Explanation: Budget is corrected for First Interim.

Total of negative resource balances for Fund 01

(\$7,664.00)

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

Exception

FUND RESOURCE **OBJECT VALUE** 01 6500 9790 (\$7,664.00)

Explanation: Budget is corrected for First Interim.

SACS Web System - SACS V11 11/10/2024 10:07:04 PM

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First Interim Board Approved Operating Budget 2024-25 **Technical Review Checks** Phase - All

Kashia Elementary

Display - Exceptions Only

Sonoma 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 - <u>Warning/Warning</u> with <u>Calculation</u> (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		
01	RESOURCE	NEG. EFB
Explanation: Budget is corrected for First Interim.	6770	(\$1,511.00)
Total of negative resource balances for Fund 01		(\$1,511.00)

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

Exception

FUND	DECOURSE		, and by failu	
01	RESOURCE	OBJECT	VALUE	
Explanation:	6770 Budget is corrected for First	9790 Interim.		(\$1,511.00)

SACS Web System - SACS V11 11/10/2024 10:06:14 PM

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

Kashia Elementary

Sonoma 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 - <u>Warning/Warning</u> with <u>Calculation</u> (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)

SACS Web System - SACS V11 11/10/2024 10:07:42 PM

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

Kashia Elementary

Sonoma 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 - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (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)