

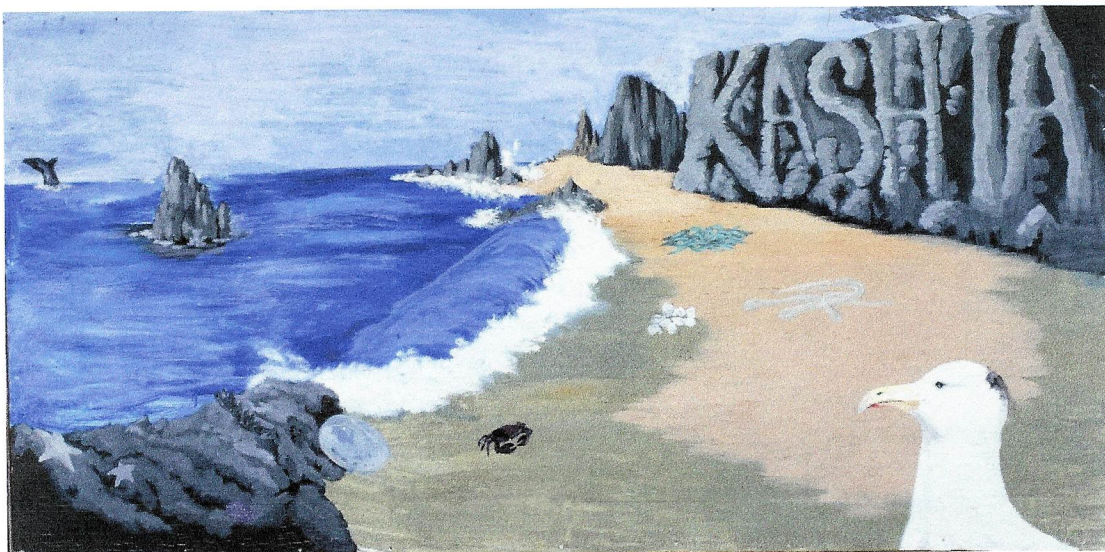
KASHIA ELEMENTARY SCHOOL DISTRICT

2024-25

First Interim Report

Adopted during the December 4, 2024 Regular Board Meeting

Prepared by Andrea Stubbs, Consultant; Ryland SBC



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

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: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: 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 "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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



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

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

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

(9)

Kashia Elementary School District

2024-25 First Interim Presentation

Prepared for: KESD Board of Trustees, December 4, 2024 Regular Board meeting

Prepared by: 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 with no new enrollment in 2025-26								Table with a new Kinder student enrolling in 2025-26							
Grade:	Year:							Grade:	Year:						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		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	0		
K	3	0	0	0	0	0	K	3	0	1	0	0	0		
1st	0	3	0	0	0	0	1st	0	3	0	1	0	0		
2nd	0	0	3	0	0	0	2nd	0	0	3	0	1	0		
3rd	0	0	0	3	0	0	3rd	0	0	0	3	0	1		
4th	2	0	0	0	3	0	4th	2	0	0	0	3	0		
5th	0	3	0	0	0	3	5th	0	3	0	0	0	3		
6th	0	0	3	0	0	0	6th	0	0	3	0	0	0		
7th	2	0	0	3	0	0	7th	2	0	0	3	0	0		
8th	1	2	0	0	3	0	8th	1	2	0	0	3	0		
Total Students:	8	8	6	6	6	3	Total Students:	8	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	7.60	6.65	6.65	6.65	3.80		
ADA at 90%	7.20	7.20	5.40	5.40	5.40	2.70	ADA at 90%	7.20	7.20	6.30	6.30	6.30	3.60		
ADA at 86.63% (2023-:	6.93	6.93	5.20	5.20	5.20	2.60	ADA at 86.63% (2	6.93	6.93	6.06	6.06	6.06	3.47		
ADA at 85%:	6.80	6.80	5.10	5.10	5.10	2.55	ADA at 85%:	6.80	6.80	5.95	5.95	5.95	3.40		

- 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.

- o 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?

Change in Revenue Projections (Unrestricted/Restricted), 2024-25 First Interim Report Compared with 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

Change in Expenditure Projections (Unrestricted/Restricted), 2024-25 First Interim Report Compared with 2024-25 Original Budget:					
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).
4xxx:	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.
6xxx:	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)?

Kashia Elementary Sonoma County		2024-25 First Interim General Fund Multiyear Projections Unrestricted			49 70886 0000000 Form MYPI FB1WSCED7P(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; current year - Column A - is extracted)						
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. Other Local Revenues	8600-8799	60,166.00	(50.14%)	30,000.00	(50.00%)	15,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(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				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 B1a thru B1d)	1000-1999	128,101.00	2.02%	130,692.00	2.12%	133,465.00
2. Classified Salaries						
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. Total 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
5. Services and Other Operating Expenditures	5000-5999	172,707.00	2.86%	177,646.00	2.81%	182,638.00
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	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)				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 011, 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 011)						

- 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	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)						
11. Total (Sum lines B1 thru B10)		353,589.00	1.24%	357,938.00	2.50%	366,900.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A8 minus line B11)						
		(19,010.00)		(17,283.00)		(27,874.00)

California Dept of Education
SACS Financial Reporting Software - SACS V9.1
File: MYP, Version 7

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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:
 - 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. Playground equipment: 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. Van: 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. Roof/gutter repairs: 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
 - 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:
 - Eliminating the three consecutive school day requirement 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.
 - 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, including 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.
 - (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

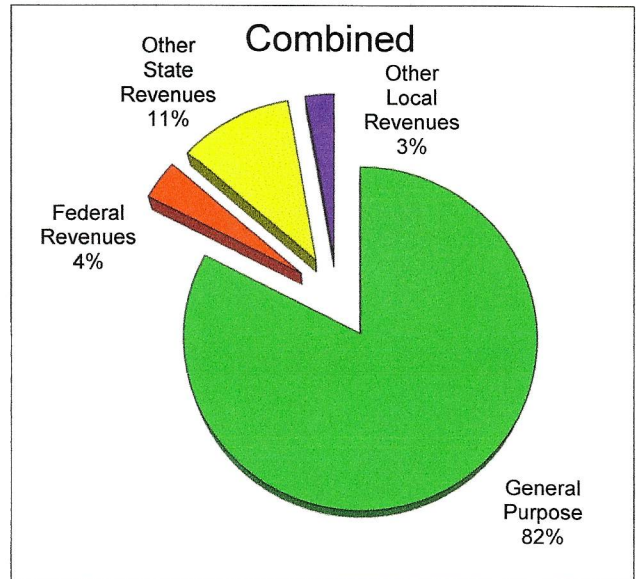
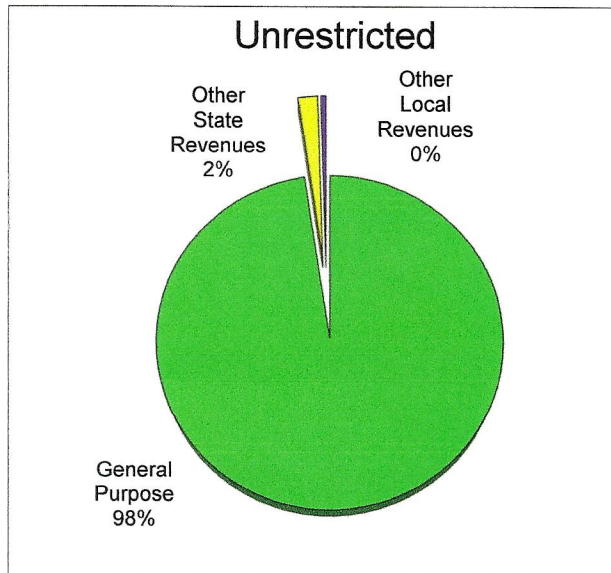
- ❖ Average Daily Attendance (ADA) is estimated at 7.12.
 - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 7.21.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%. The percentage will 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 Contributions to Restricted Programs, 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.

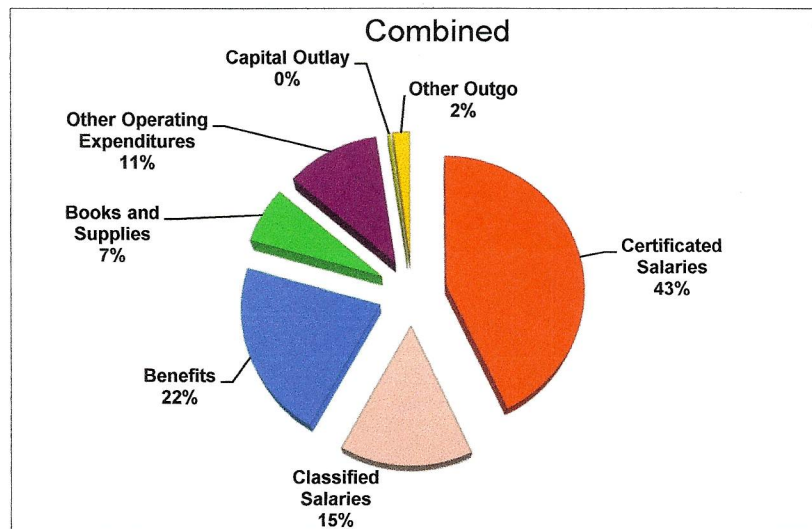
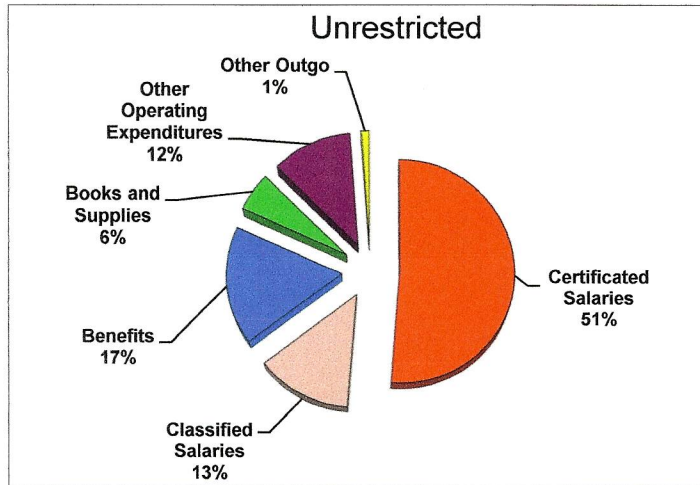
Education Protection Account (EPA) Budget	
2024-25 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$25,873
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$25,873
<i>Certificated Instructional Benefits</i>	\$0
TOTAL	\$25,873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

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.

<i>Planning Factor</i>	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 (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & 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
Committed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$87,000	\$87,000	\$87,000
<i>Estimated Ending Fund Balance</i>	<i>\$1,200,227</i>	<i>\$1,037,192</i>	<i>\$845,474</i>

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.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2024-25 First Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

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Local Control and Accountability Plan (LCAP)	Josh Schultz, Napa	Steve Torres, Santa Barbara
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Sources

Association of California School Administrators
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California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
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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 "[Attendance Recovery](#)" and "[Instructional Continuity](#)" 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			
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	\$3,077.00 ⁴	\$3,167.00 ⁴	\$3,265.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21 ⁵	\$39.33	\$40.54
Grades 9-12 per ADA	\$73.62 ⁵	\$75.78	\$78.11
Charter Schools			
Grades K-8 per ADA	\$20.06 ⁵	\$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

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.

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](#).

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 "[Attendance Recovery](#)" 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 [Agenda Item #03](#)). 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 Dashboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year 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.

LCFF 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%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$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		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
	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
	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 Treasuries		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

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).

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

LCFF CALCULATOR

70888 5 digit District code or 7 digit School code (from the CDS code)
 NO Is this calculation for a new charter school? (select from drop down list)
 District Projection Type
 10/30/2024 Projection Date

LEA: Kashia Elementary
 Projection Title: 2024-25 First Interim Report
 Created by: Andrea Strubbs
 Email: andi@rvlandsbc.com
 Phone: 707-204-9794

	PY3	PY2	PY1	CY	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 <i>(refilled as calculated by the Department of Finance, DOF)</i>	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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 ELEMENTS REQUIRED TO CALCULATE THE LCFF

NEW CHARTER SCHOOLS

New Charter School Name: _____
 Year that charter starts operation (select from drop down list): 2022-23

Note: Charter schools should contact sponsoring district(s) for in-lieu estimate

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(a) TRANSFER OF IN-LIEU PROPERTY TAX								
I-4 F-6 / F-7 In-Lieu of Property Tax	-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)	-	-	-	-	-	-	-	-
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)	-	-	-	-	-	-	-	-
A-1, A-2, A-3 Enrollment	-	-	-	-	-	-	-	-
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)	-	-	-	-	-	-	-	-
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)	-	-	-	-	-	-	-	-
B-1, B-2, B-3 Unduplicated Pupil Count	-	-	-	-	-	-	-	-
C-1 Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(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.

D-3 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	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)	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-
B-3 Grades 7-8	-	-	-	-	-	-	-	-
B-4 Grades 9-12	-	-	-	-	-	-	-	-
SUBTOTAL ADA	-	-	-	-	-	-	-	-
RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-

(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 Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments	\$	-	\$	-	\$	-	\$	-
J-5 Minimum State Aid Adjustments	\$	-	\$	-	\$	-	\$	-

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(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-10	-	-	-	-	-	-	-	-	-	-	-	-	-
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TK (Commencing in 2022-23)

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: (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	-	-	-	-
Grades 4-6	4.95	3.29	1.60	1.78	1.78	0.89	3.56	3.56	3.56	3.56
Grades 7-8	0.44	0.88	2.90	1.78	1.78	1.78	1.78	1.78	1.78	1.78
Grades 9-12	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA	7.69	6.99	6.93	7.12	5.34	5.34	5.34	5.34	5.34	3.56

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-3	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	-	-	-

District Basic Aid ADA funded outside of the LCFF (Court Orders, Voluntary Trf. & Open Enrollment)
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

DISTRICT TOTAL	7.69	6.99	6.93	7.12	5.34	5.34	5.34	5.34	5.34	3.56
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County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
COUNTY TOTAL	-	-	-	-	-	-	-	-	-	-

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

85.44%	87.38%	77.00%	89.00%	89.00%	89.00%	89.00%	89.00%	89.00%	89.00%	89.00%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored 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 requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

Prior year Source: Principal Apportionment Data Collection, P-2 Attendance School District Form

Prior year	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	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-

Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year

Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year

Kashia Elementary (70888)

Net increase/(decrease) to prior year ADA

2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

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(4) NECESSARY SMALL SCHOOLS ADA

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.

		School Code: 6052013											
1. Kashia Elementary													
Current Year P2 ADA:		Grades TK-3											
A-12	2.30	2.82	2.43	3.56	3.56	2.67	3.56	3.56	2.67	3.56	3.56	2.67	3.56
A-13	4.95	3.29	1.60	1.78	1.78	0.89	1.78	1.78	0.89	1.78	1.78	0.89	3.56
A-14	0.44	0.88	2.90	1.78	1.78	1.78	-	1.78	1.78	1.78	-	1.78	-
B-6	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		7.69	6.99	6.93	7.12	5.34	5.34	5.34	5.34	5.34	5.34	5.34	3.56
A-11, B-5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Number of FTE (round up to the full FTE)		Elementary											
Is this school eligible for NSS funding?		Elementary											
Type of school		Elementary											
Best funding option calculated is:		NSS											
Select funding method:		NSS											
2. NSS #2		School Code:											
Current Year P2 ADA:		Grades TK-3											
A-12	-	-	-	-	-	-	-	-	-	-	-	-	-
A-13	-	-	-	-	-	-	-	-	-	-	-	-	-
A-14	-	-	-	-	-	-	-	-	-	-	-	-	-
B-6	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	-
A-11, B-5	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of FTE (round up to the full FTE)		Elementary											
Is this school eligible for NSS funding?		Elementary											
Type of school		Elementary											
Best funding option calculated is:		Not NSS											
Select funding method:		LCFF											
3. NSS #3		School Code:											
Current Year P2 ADA:		Grades TK-3											
A-12	-	-	-	-	-	-	-	-	-	-	-	-	-
A-13	-	-	-	-	-	-	-	-	-	-	-	-	-
A-14	-	-	-	-	-	-	-	-	-	-	-	-	-
B-6	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	-
A-11, B-5	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of FTE (round up to the full FTE)		Elementary											
Is this school eligible for NSS funding?		Elementary											
Type of school		Elementary											
Best funding option calculated is:		Not NSS											
Select funding method:		LCFF											

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DETAILED ADA CALCULATION

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	10.19	10.19	7.69	6.99	6.93	7.12	5.34
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	0%	0%	0%	0%	0%	0%	0%
Prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	-	9.36	8.29	7.20	7.01	6.46	5.93	5.34
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	9.36	8.29	7.20	7.01	6.46	5.93	5.34
NSS	-	-	-	-	-	-	-	-
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								
Current Year ADA	-	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Change in LCFF ADA (excludes NSS ADA)								
Grades TK-3	7.69	6.99	6.93	7.12	5.34	5.34	5.34	3.56
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	7.69	6.99	6.93	7.12	5.34	5.34	5.34	3.56
NSS	-	-	-	-	-	-	-	-
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)	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change

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DETAILED ADA CALCULATION

Funded LCFFADA (greater of current year, prior year or 3-prior year average)

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	2.30	2.82	2.43	3.56	3.56	2.67	-	-
Grades 4-6	4.95	3.29	1.60	1.78	1.78	0.89	3.56	3.56
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	-	-	-	-	-	-	-	-
Total Funded ADA	10.19	9.35	8.29	7.21	7.12	6.46	5.93	5.35
<i>Funded Difference (Funded ADA less Actual ADA)</i>	2.50	2.36	1.36	0.09	1.78	1.12	0.59	1.79
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

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LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors	2021-22			2022-23		
	Current Year ADA	Supplemental	Concentration	Current Year ADA	Supplemental	Concentration
Grades TK-3	7.12	1,739	2,457	5.51	1,962	2,761
Grades 4-6	2.28	1,599	2,259	3.17	1,804	2,538
Grades 7-8	0.79	1,646	2,326	0.67	1,858	2,613
Grades 9-12	-	1,957	2,765	-	2,209	3,108
Subtotal Necessary Small School ADA and Funding	(10.19)	(5,995)	(89,029)	(9.35)	(5,251)	(91,669)
Total Base, Supplemental, and Concentration Grant	\$ 174,807	\$ 17,325	\$ 24,479	\$ 174,807	\$ 17,778	\$ 25,007
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	\$ 174,807	\$ 17,325	\$ 24,479	\$ 174,807	\$ 17,778	\$ 25,007

Calculation Factors	2021-22			2022-23		
	Current Year ADA	Supplemental	Concentration	Current Year ADA	Supplemental	Concentration
Grades TK-3	5.51	1,962	2,761	5.51	1,962	2,761
Grades 4-6	3.17	1,804	2,538	3.17	1,804	2,538
Grades 7-8	0.67	1,858	2,613	0.67	1,858	2,613
Grades 9-12	-	2,209	3,108	-	2,209	3,108
Subtotal Necessary Small School ADA and Funding	(9.35)	(5,251)	(91,669)	(9.35)	(5,251)	(91,669)
Total Base, Supplemental, and Concentration Grant	\$ 250,514	\$ 17,778	\$ 25,007	\$ 250,514	\$ 17,778	\$ 25,007
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	\$ 250,514	\$ 17,778	\$ 25,007	\$ 250,514	\$ 17,778	\$ 25,007

ADD ONS:

- Targeted Instructional Improvement Block Grant \$ 782
- 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) -

ECONOMIC RECOVERY TARGET PAYMENT

- LCFF Entitlement Before Adjustments \$ 217,393
- Miscellaneous Adjustments \$ 217,393
- ADJUSTED LCFF ENTITLEMENT \$ 434,786
- Local Revenue (Including RDA) (122,708)
- Gross State Aid \$ 94,685
- Education Protection Account Entitlement (11,908)
- Net State Aid \$ 82,777

TK ADA - TK Add-on rate \$ 2,813.00

TK ADA

TK Add-on rate \$ 2,813.00

\$ 294,081

\$ 294,081

(130,032)

\$ 164,049

(13,124)

\$ 150,925

MINIMUM STATE AID CALCULATION

2012-13 RL/Charter Gen BG adjusted for ADA	N/A	
2012-13 NSS Allowance (deficit)	\$ 1,146	
Minimum State Aid Adjustments	\$ 114,788	
Less Current Year Property Taxes/In-Lieu		
Less Education Protection Account Entitlement	(122,708)	
Subtotal State Aid for Historical RL/Charter General BG	\$ 92,086	
Categorical Minimum State Aid		
Charter School Categorical Block Grant adjusted for ADA	32,769	
Minimum State Aid Guarantee Before Proration Factor	\$ 32,769	
Proration Factor		
Minimum State Aid Guarantee	\$ 32,769	
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	\$ 82,777	
ADDITIONAL STATE AID	\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	\$ 82,777	

12-13 Rate 2021-22 ADA 10.19

12-13 Rate 2022-23 ADA 9.35

\$ 112.47

\$ 114,788

(122,708)

(11,908)

\$ 32,769

\$ 32,769

\$ 32,769

\$ 32,769

\$ 32,769

\$ 150,925

\$ 150,925

\$ 294,081

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental

Change Over Prior Year	\$ 21,334	
LCFF Entitlement Per ADA (excluding Categorical MSA)		
Per-ADA Change Over Prior Year		
Basic Aid Status (school districts only)		
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	\$ 82,777	
Education Protection Account	11,908	
Property Taxes Net of In-Lieu Transfers	122,708	
Charter In-Lieu Taxes		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	\$ 217,393	

12-13 Rate 2021-22 ADA 10.19

12-13 Rate 2022-23 ADA 9.35

\$ 112.47

\$ 114,788

(122,708)

(11,908)

\$ 32,769

\$ 32,769

\$ 32,769

\$ 32,769

\$ 150,925

\$ 150,925

\$ 294,081

LCFF SOURCES INCLUDING EXCESS TAXES

State Aid	\$ 82,777	
Education Protection Account	11,908	
Property Taxes Net of In-Lieu Transfers	122,708	
Charter In-Lieu Taxes		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	\$ 217,393	

12-13 Rate 2021-22 ADA 10.19

12-13 Rate 2022-23 ADA 9.35

\$ 112.47

\$ 114,788

(122,708)

(11,908)

\$ 32,769

\$ 32,769

\$ 32,769

\$ 32,769

\$ 150,925

\$ 150,925

\$ 294,081



LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total
	Current Year ADA	2.93%	0.00%	Grade Span	100.00%	100.00%	
Grades TK-3	3.56	\$ 10,319	\$ 1,073	\$ 2,278	\$ 3,352	\$ 60,529	
Grades 4-6	1.78	10,475	2,095	3,064	5,159	27,829	
Grades 7-8	1.78	10,785	2,157	3,155	5,312	28,651	
Grades 9-12	-	12,500	325	2,565	3,751	-	
Subtotal Necessary Small School ADA and Funding	(7.12)	(74,579)	(3,820)	(15,679)	(22,951)	(78,399)	
Total Base, Supplemental, and Concentration Grant						38,610	
NSA Allowance		281,351				281,351	
TOTAL BASE		\$ 281,351		\$ 15,679	\$ 22,951	\$ 319,961	

Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total
	Current Year ADA	3.08%	0.00%	Grade Span	100.00%	100.00%	
Grades TK-3	3.18	\$ 10,637	\$ 1,106	\$ 2,349	\$ 3,455	\$ 55,735	
Grades 4-6	1.72	10,798	2,160	3,158	5,318	27,720	
Grades 7-8	1.56	11,117	2,223	3,252	5,475	25,885	
Grades 9-12	-	12,885	395	2,644	3,039	-	
Subtotal Necessary Small School ADA and Funding	(6.46)	(69,742)	(3,517)	(14,653)	(21,428)	(73,259)	
Total Base, Supplemental, and Concentration Grant						36,081	
NSA Allowance		289,808				289,808	
TOTAL BASE		\$ 289,808		\$ 14,653	\$ 21,428	\$ 325,889	

ADD ONS:

- Targeted Instructional Improvement Block Grant \$ 782
- 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) -

ECONOMIC RECOVERY TARGET PAYMENT

- LCFF Entitlement Before Adjustments \$ 320,743
- Miscellaneous Adjustments \$ 320,743
- ADJUSTED LCFF ENTITLEMENT \$ 175,723
- Local Revenue (including RDA) \$ 175,723
- Gross State Aid \$ 175,723
- Education Protection Account Entitlement \$ 15,258
- Net State Aid \$ 160,465

MINIMUM STATE AID CALCULATION

- 2012-13 RL/Charter Gen BG adjusted for ADA N/A
- 2012-13 NSS Allowance (deficit) \$ 801
- Minimum State Aid Adjustments \$ 114,788
- Less Current Year Property Taxes/In-Lieu -
- Less Education Protection Account Entitlement -
- Subtotal State Aid for Historical RL/Charter General BG \$ (145,020)
- Categorical Minimum State Aid -
- Charter School Categorical Block Grant adjusted for ADA -
- Minimum State Aid Guarantee Before Proration Factor \$ 32,769
- Proration Factor -
- Minimum State Aid Guarantee \$ 32,769
- Minimum State Aid Guarantee \$ 32,769

CHARTER SCHOOL MINIMUM 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 \$ 160,465

ADDITIONAL STATE AID

- LCFF State Aid, Adjusted for Minimum State Aid Guarantee \$ 160,465

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier

- Change Over Prior Year \$ 320,743
- LCFF Entitlement Per ADA (excluding Categorical MSA) \$ 45,048
- Per-ADA Change Over Prior Year \$ 1,850
- Basic Aid Status (school districts only) \$ 1,850

LCFF SOURCES INCLUDING EXCESS TAXES

- State Aid \$ 160,465
- Education Protection Account \$ 15,258
- Property Taxes Net of In-Lieu Transfers \$ 145,020
- Charter In-Lieu Taxes -
- Total LCFF (Excludes Basic-Aid Choice and Basic Aid Supplemental Funding) \$ 320,743

2025-26	2026-27
COLA & Augmentation	COLA & Augmentation
Base Grant Proration	Base Grant Proration
Unduplicated Pupil Percentage	Unduplicated Pupil Percentage
Supplemental	Supplemental
Concentration	Concentration
Total	Total

2025-26	2026-27
12-13 Rate	12-13 Rate
TK Add-on rate	TK Add-on rate
2025-26 ADA	2026-27 ADA
2025-26 Total	2026-27 Total

2025-26	2026-27
1.85%	1.85%
12.25%	12.25%
5,928	5,928
5,520	5,520
Non-Basic Aid	Non-Basic Aid
Increase	Increase
0.79%	0.79%
2.00%	2.00%
0.00%	0.00%
1.30%	1.30%
1,275	1,275
2,900	2,900
4,175	4,175
161,740	161,740
17,010	17,010
147,921	147,921
326,671	326,671



Kashia Elementary (70888) - 2024-25 First Interim Report		v.25.2a	CY3	v.25.2a	CY4
LOCAL CONTROL FUNDING FORMULA					
LCFF ENTITLEMENT CALCULATION					
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Base Grant Proration	Unduplicated Pupil Percentage
	3.30%	0.00%	100.00%	0.00%	100.00%
	Current Year ADA	Grade Span	Supplemental Concentration	Current Year ADA	Grade Span
	3.26 \$	1,143 \$	2,426 \$	2.08 \$	1,180 \$
Grades TK-3	10,988 \$	1,143 \$	3,548 \$	11,350 \$	1,180 \$
Grades 4-6	1,48 \$	11,154	3,263	11,521	3,370
Grades 7-8	1,19	11,484	2,297	11,862	3,470
Grades 9-12	-	13,310	2,731	13,748	4,126
Subtract Necessary Small School ADA and Funding	(5.93)	(65,995)	(3,726)	(61,688)	(2,454)
Total Base, Supplemental, and Concentration Grant			13,944 \$		12,828 \$
NSS Allowance	299,198		20,394 \$	308,846	18,761 \$
TOTAL BASE	299,198		20,394 \$	308,846	18,761 \$
			13,944 \$		12,828 \$
			333,556		340,435
ADD ONS:					
Targeted Instructional Improvement Block Grant			\$ 782		\$ 782
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)			-		-
ECONOMIC RECOVERY TARGET PAYMENT					
LCFF Entitlement Before Adjustments			\$ 334,318		\$ 341,217
Miscellaneous Adjustments			\$ 334,318		\$ 341,217
ADJUSTED LCFF ENTITLEMENT					
Local Revenue (including RDA)			(150,879)		(153,897)
Gross State Aid			\$ 183,439		\$ 187,320
Education Protection Account Entitlement			(19,257)		(21,575)
Net State Aid			\$ 164,182		\$ 165,745
MINIMUM STATE AID CALCULATION					
2012-13 RL/Charter Gen BG adjusted for ADA			N/A		N/A
2012-13 NSS Allowance (deficit)			\$ 667		\$ 602
Minimum State Aid Adjustments			114,788		114,788
Less Current Year Property Taxes/In-Lieu			-		-
Less Education Protection Account Entitlement			(150,879)		(153,897)
Subtotal State Aid for Historical RL/Charter General BG			\$ 19,257		(21,575)
Categorical Minimum State Aid			-		-
Charter School Categorical Block Grant adjusted for ADA			32,769		32,769
Minimum State Aid Guarantee Before Proration Factor			\$ 32,769		\$ 32,769
Proration Factor			0.00%		0.00%
Minimum State Aid Guarantee			\$ 32,769		\$ 32,769
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
LCFF Entitlement			-		-
Minimum State Aid plus Property Taxes including RDA			-		-
Offset			-		-
Total Minimum State Aid with Offset			-		-
State Aid Before Additional State Aid			\$ 164,182		\$ 165,745
ADDITIONAL STATE AID					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			\$ -		\$ -
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier			\$ 334,318		\$ 341,217
Change Over Prior Year			2.34%		2.06%
LCFF Entitlement Per ADA (excluding Categorical MSA)			7,647		6,899
Per-ADA Change Over Prior Year			11.49%		13.13%
Basic Aid Status (school districts only)			5,809		7,402
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid			Increase		Increase
Education Protection Account			\$ 164,182		\$ 165,745
Property Taxes Net of In-Lieu Transfers			19,257		21,575
Charter In-Lieu Taxes			2,958		153,897
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			\$ 334,318		\$ 341,217
			1.51%		0.95%
			2.00%		2.00%
			0.00%		0.00%
			1.65%		1.43%

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EDUCATION PROTECTION ACCOUNT

	2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	10.19	9.35	9.35	8.29	8.29	7.21	7.12	6.46	5.93	5.35
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 2,038	\$ 1,870	\$ 1,870	\$ 1,658	\$ 1,658	\$ 1,442	\$ 1,424	\$ 1,292	\$ 1,186	\$ 1,070
EPA PROPORTIONATE SHARE CAP										
B3-B7 2012-13 Deficient Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,837.62	\$ 7,286.17	\$ 7,286.17	\$ 7,885.09	\$ 7,885.09	\$ 7,969.46	\$ 8,202.97	\$ 8,455.62	\$ 8,734.66	\$ 9,022
B4, B8 Current Year Funded ADA, excluding NSS	130.45	139.01	139.01	150.44	150.44	152.05	153.68	155.32	156.98	158.66
B-11 2012-13 Deficient Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	10.19	9.35	9.35	8.29	8.29	7.21	7.12	6.46	5.93	5.35
B-12 Current Year Funded ADA, including NSS	\$ 1,329	\$ 1,300	\$ 1,247	\$ 1,247	\$ 1,247	\$ 1,096	\$ 1,094	\$ 1,003	\$ 931	\$ 849
B9-B13 Adjusted Total Revenue Limit	\$ 133,287	\$ 141,856	\$ 153,278	\$ 153,278	\$ 153,278	\$ 154,673	\$ 159,184	\$ 163,928	\$ 169,205	\$ 174,623
B10-B14 Current Year Adjusted NSS Allowance	\$ 134,616	\$ 143,156	\$ 154,525	\$ 154,525	\$ 154,525	\$ 155,769	\$ 160,278	\$ 164,931	\$ 170,136	\$ 175,472
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 122,708	\$ 122,775	\$ 130,032	\$ 128,253	\$ 139,389	\$ 142,177	\$ 145,020	\$ 147,921	\$ 150,879	\$ 153,897
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 11,908	\$ 20,381	\$ 13,124	\$ 26,272	\$ 15,136	\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 21,575
B-18 EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)										
EPA PROPORTIONATE SHARE										
C-1 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	\$ 175,472
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		12.74780911%		21.98880689%		21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 101,462	\$ 18,249	\$ 18,393	\$ 33,978	\$ 33,978	\$ 34,252	\$ 35,243	\$ 36,266	\$ 37,411	\$ 38,584
EPA ENTITLEMENT										
D-1 EPA Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 and B-18 < A-3, then A-3)	\$ 11,908	\$ 18,249	\$ 13,124	\$ 26,272	\$ 15,136	\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 21,575
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	21,575
D-4 Prior Year Annual Adjustment	(3,557)	\$ 59	59	\$(5,125)	(5,125)	(11,136)				
D-5 P2 Entitlement Net of PY Adjustment	8,351	\$ 18,308	13,183	21,147	10,011	2,456				
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)		12.84814107%	12,848,141.07%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
Adjusted EPA Allocation (used to calculate LCFE Revenue)	\$ 75,371,569.03%	\$ 13,124	\$ 12,848,141.07%	\$ 15,136	\$ 10,011	\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 21,575

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

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFE State Aid (object 8011). It is calculated a single time at P.2.

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	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	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	9	8	9	8	6	6	6	4
Unduplicated Pupil Count (UPC)	8	8	9	8	6	6	6	4
Unduplicated Pupil Percentage (UPP)	97.30%	96.97%	96.15%	100.00%	100.00%	100.00%	100.00%	100.00%
Current Year LCFF Average Daily Attendance (ADA)	-	-	-	-	-	-	-	-
Funded LCFF ADA	-	-	-	-	-	-	-	-
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	7.69	6.99	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)	Prior Yr	3-PY Average	3-PY Average	3-PY Average	Prior Yr	3-PY Average	3-PY Average	3-PY Average
Kashia Elementary								

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	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kashia Elementary (70888) - 2024-25 First Interim Report								
10/30/2024								
LCFF Entitlement Summary								
Base Grant	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Grade Span Adjustment	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Adjusted Base Grant	17,325	17,778	16,784	15,209	15,679	14,653	13,944	12,828
Supplemental Grant	24,479	25,007	23,345	22,243	22,931	21,428	20,394	18,761
Concentration Grant	\$41,804	\$42,785	\$40,129	\$37,452	\$38,610	\$36,081	\$34,338	\$31,589
Total Base, Supplemental and Concentration Grant	174,807	250,514	270,794	273,369	281,351	289,808	299,198	308,846
Allowance: Necessary Small School	782	782	782	782	782	782	782	782
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-	-	-
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	\$ 31,453	\$ 37,600	\$ 43,218	\$ 45,048	\$ 50,568	\$ 56,377	\$ 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								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 122,708	\$ 130,032	\$ 139,389	\$ 142,177	\$ 145,020	\$ 147,921	\$ 150,879	\$ 153,897
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 11,908	\$ 13,124	\$ 15,136	\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 21,575
Net State Aid (excludes Additional State Aid)	\$ 82,777	\$ 150,925	\$ 157,180	\$ 155,834	\$ 160,465	\$ 161,740	\$ 164,182	\$ 165,745
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 217,393	\$ 294,081	\$ 311,705	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 82,777	\$ 150,925	\$ 157,180	\$ 155,834	\$ 160,465	\$ 161,740	\$ 164,182	\$ 165,745
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 11,908	\$ 13,124	\$ 15,136	\$ 13,592	\$ 15,258	\$ 17,010	\$ 19,257	\$ 21,575
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (9,557)	\$ 59	\$ (5,125)	\$ (11,136)	\$ -	\$ -	\$ -	\$ -
(P-A, less Prior Year Accrual)								
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 217,393	\$ 294,081	\$ 311,705	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 217,393	\$ 294,081	\$ 311,705	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217

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	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kashia Elementary (70888) - 2024-25 First Interim Report								
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 13,130.43	\$ 14,841.99	\$ 15,986.00	\$ 16,518.99	\$ 17,002.56	\$ 17,526.43	\$ 18,105.52	\$ 18,701.03
Grades 4-6	\$ 12,072.35	\$ 13,646.60	\$ 14,698.47	\$ 15,189.17	\$ 15,633.94	\$ 16,116.02	\$ 16,647.35	\$ 17,195.09
Grades 7-8	\$ 12,429.45	\$ 14,051.42	\$ 15,133.49	\$ 15,638.42	\$ 16,096.61	\$ 16,592.12	\$ 17,139.87	\$ 17,704.04
Grades 9-12	\$ 14,779.26	\$ 16,707.69	\$ 17,994.65	\$ 18,596.55	\$ 19,141.31	\$ 19,730.85	\$ 20,381.58	\$ 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	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 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 4-6	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357
Grades 7-8	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%
Grades 9-12	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%	\$ 20%
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 97.30%	\$ 96.97%	\$ 96.15%	\$ 100.00%	\$ 100.00%	\$ 100.00%	\$ 100.00%	\$ 100.00%
Grades 4-6	\$ 1,739	\$ 1,962	\$ 2,106	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 7-8	\$ 1,599	\$ 1,804	\$ 1,936	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 9-12	\$ 1,646	\$ 1,858	\$ 1,994	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ 42.3000%	\$ 41.9700%	\$ 41.1500%	\$ 45.0000%	\$ 45.0000%	\$ 45.0000%	\$ 45.0000%	\$ 45.0000%
Grades 4-6	\$ 2,457	\$ 2,761	\$ 2,929	\$ 3,237	\$ 3,332	\$ 3,435	\$ 3,548	\$ 3,665
Grades 7-8	\$ 2,259	\$ 2,538	\$ 2,693	\$ 2,977	\$ 3,064	\$ 3,158	\$ 3,263	\$ 3,370
Grades 9-12	\$ 2,326	\$ 2,613	\$ 2,773	\$ 3,065	\$ 3,155	\$ 3,252	\$ 3,359	\$ 3,470
	\$ 2,765	\$ 3,108	\$ 3,297	\$ 3,645	\$ 3,751	\$ 3,867	\$ 3,994	\$ 4,126

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Charts and Graphs

2024-25	Base Grant <i>a</i>	Grade Span Adjustment <i>b</i>	Supplemental Grant Factor <i>c</i>	Maximum		Unduplicated Pupil Percentage <i>e</i>	Effective Supplemental Grant Rate $f = \frac{(a+b) \times c \times e}{e}$	Supplemental Grant $h = f \times g$
				Supplemental Grant Rate per ADA (100% UPP) $d = \frac{(a+b) \times c}{e}$	ADA <i>g</i>			
*Grades TK-3	\$ 10,025	\$ 1,043	20.00%	\$ 2,213.60	100.00%	100.00%	\$ 2,213.60	2.52
Grades 4-6	\$ 10,177	-	20.00%	\$ 2,035.40	100.00%	100.00%	\$ 2,035.40	3.28
Grades 7-8	\$ 10,478	-	20.00%	\$ 2,095.60	100.00%	100.00%	\$ 2,095.60	1.41
*Grades 9-12	\$ 12,144	\$ 316	20.00%	\$ 2,492.00	100.00%	100.00%	\$ 2,492.00	-
*Base Grant + Grade Span								\$ 15,709

2024-25	Base Grant <i>a</i>	Grade Span Adjustment <i>b</i>	Concentration Grant Factor <i>c</i>	Maximum		Unduplicated Pupil Percentage greater than 55% $e = UPP - 55\%$	Effective Concentration Grant Rate $f = \frac{(a+b) \times c \times e}{e}$	Concentration Grant $h = f \times g$
				Concentration Grant Rate per ADA (100% UPP) $d = \frac{(a+b) \times c \times 45\%}{e}$	ADA <i>g</i>			
*Grades TK-3	\$ 10,025	\$ 1,043	65.00%	\$ 3,237.39	45.00%	45.00%	\$ 3,237.39	2.52
Grades 4-6	\$ 10,177	-	65.00%	\$ 2,976.77	45.00%	45.00%	\$ 2,976.77	3.28
Grades 7-8	\$ 10,478	-	65.00%	\$ 3,064.82	45.00%	45.00%	\$ 3,064.82	1.41
*Grades 9-12	\$ 12,144	\$ 316	65.00%	\$ 3,644.55	45.00%	45.00%	\$ 3,644.55	-
*Base Grant + Grade Span								\$ 22,243

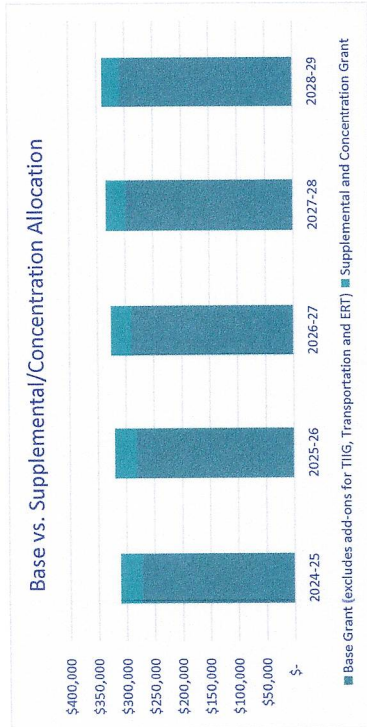
Concentration Grant Calculation-EC 42238.02 (f)

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

Charts and Graphs

Minimum Proportionality Analysis						
	2024-25	2025-26	2026-27	2027-28	2028-29	
Base Grant (excludes add-ons for TIIG, Transportation and ERT)	\$ 273,369	\$ 281,351	\$ 289,808	\$ 299,198	\$ 308,846	
Supplemental and Concentration Grant	37,452	38,610	36,081	34,338	31,589	
Total	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217	



Funding Sources								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA In Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 217,993	\$ 294,081	\$ 311,705	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217
Total General Purpose Funding	\$ 217,993	\$ 294,081	\$ 311,705	\$ 311,603	\$ 320,743	\$ 326,671	\$ 334,318	\$ 341,217



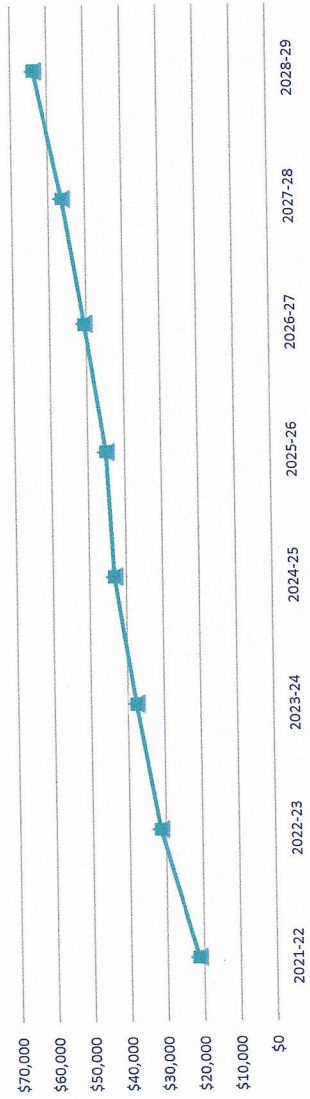
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Kashia Elementary (70888) - 2024-25 First Interim Report

Charts and Graphs

ADDITIONAL STATE AID TO MEET MINIMUM EPA III ACCESS TO LCFF

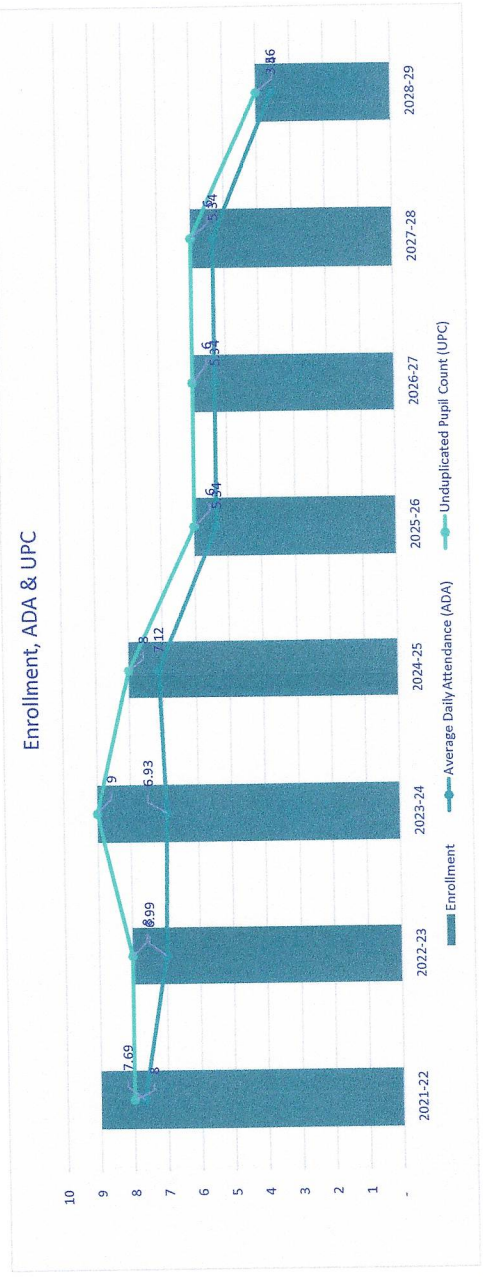
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded ADA (LCFF & NSS)	10.19	9.35	8.29	7.21	7.12	6.46	5.93	5.35
LCFF Sources per ADA, including NSS	\$ 21,333.95	\$ 31,452.51	\$ 37,600.12	\$ 43,218.20	\$ 45,048.13	\$ 50,568.31	\$ 56,377.38	\$ 63,778.93
Net Dollar Change per ADA	\$ 10,118.56	\$ 6,147.61	\$ 19.55%	\$ 5,618.08	\$ 1,829.93	\$ 5,520.18	\$ 5,809.07	\$ 7,401.55
Net Percent Change	47.43%	19.55%	14.94%	4.23%	12.25%	11.49%	13.13%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 21,333.95	\$ 31,452.51	\$ 37,600.12	\$ 43,218.17	\$ 45,048.17	\$ 50,568.27	\$ 56,377.40	\$ 63,778.88
Net Change per ADA	\$ 10,118.56	\$ 6,147.61	\$ 19.55%	\$ 5,618.05	\$ 1,830.00	\$ 5,520.09	\$ 5,809.14	\$ 7,401.48
Net Percent Change	47.43%	19.55%	14.94%	4.23%	12.25%	11.49%	13.13%	



LCFF Sources Per ADA LCFF Entitlement Per ADA

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment	9	8	8	9	8	6	6	4
Unduplicated Pupil Count (UPC)	8	8	9	8	6	6	6	4
Average Daily Attendance (ADA)	7.69	6.99	6.99	7.12	5.34	5.34	5.34	3.56

Student Summary, excluding COE



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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								
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								
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) Employee 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,010.00)	(19,010.00)	(7,631.85)	(10,578.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(10,304.00)	(10,304.00)	New
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								
1) Beginning Fund Balance								
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	0.0%
c) As of July 1 - Audited (F1a + F1b)			807,782.54	670,492.00		807,783.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
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								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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)	-8.4%
Education Protection Account State Aid - 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								
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	New
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	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6%

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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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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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)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	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								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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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)
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								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			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								
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%
TOTAL, CERTIFICATED SALARIES			121,688.00	121,688.00	43,515.39	128,101.00	(6,413.00)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,500.00	7,500.00	540.00	7,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
OASDI/Medicare/Alternative		3301-3302	2,521.00	2,521.00	672.28	2,732.00	(211.00)	-8.4%
Health and Welfare Benefits		3401-3402	13,248.00	13,248.00	2,129.46	11,067.00	2,181.00	16.5%
Unemployment Insurance		3501-3502	68.00	68.00	21.76	73.00	(5.00)	-7.4%
Workers' Compensation		3601-3602	1,545.00	1,545.00	444.97	1,579.00	(34.00)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,547.00	36,547.00	8,078.25	35,400.00	1,147.00	3.1%
BOOKS AND SUPPLIES								

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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)
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	(3.04)	1,000.00	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	29,448.00	29,448.00	3,826.96	29,448.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.00	2,500.00	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			36,948.00	36,948.00	4,725.53	36,948.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	22.23	1,500.00	0.00	0.0%
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	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	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								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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								
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%

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)
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								
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			353,569.00	353,569.00	95,014.74	384,198.00	(30,629.00)	-8.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	1.3%
4) Other Local Revenue		8600-8799	119,307.00	119,307.00	31,556.00	120,207.00	900.00	0.8%
5) TOTAL, REVENUES			210,370.00	210,370.00	67,006.62	212,024.00		
B. EXPENDITURES								
1) 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	0.2%
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 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(127,476.00)	(127,476.00)	(524.17)	(129,181.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	10,304.00	10,304.00	New
4) TOTAL, OTHER FINANCING 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								
1) Beginning Fund Balance								
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		
2) Ending Balance, June 30 (E + F1e)			404,726.32	399,043.00		413,326.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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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)
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(7,664.00)	(1,512.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			5,281.00	5,281.00	0.00	5,281.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	589.00	589.00	34.81	589.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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			60,051.00	60,051.00	46,554.62	60,805.00	754.00	1.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

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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)
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								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,307.00	119,307.00	31,556.00	120,207.00	900.00	0.8%
TOTAL, REVENUES			210,370.00	210,370.00	67,006.62	212,024.00	1,654.00	0.8%
CERTIFICATED SALARIES								
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' 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								
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								
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%

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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)
TOTAL, EMPLOYEE BENEFITS			59,465.00	59,465.00	14,341.65	57,675.00	1,790.00	3.0%
BOOKS AND SUPPLIES								
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								
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								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								



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		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	(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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(179.00)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			337,846.00	337,846.00	67,530.79	341,205.00	(3,359.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	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

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Summary - Unrestricted/Restricted
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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)
A. REVENUES								
1) LCFF Sources		8010-8099	331,989.00	331,989.00	51,855.83	316,884.00	(15,105.00)	-4.5%
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	61,902.00	61,902.00	47,814.23	62,656.00	754.00	1.2%
4) Other Local Revenue		8600-8799	125,307.00	125,307.00	65,823.45	180,373.00	55,066.00	43.9%
5) TOTAL, REVENUES			544,929.00	544,929.00	154,389.51	585,644.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	217,422.00	217,422.00	63,742.77	223,001.00	(5,579.00)	-2.6%
2) Classified Salaries		2000-2999	55,225.00	55,225.00	13,534.47	55,146.00	79.00	0.1%
3) Employee Benefits		3000-3999	96,012.00	96,012.00	22,419.90	93,075.00	2,937.00	3.1%
4) Books and Supplies		4000-4999	56,795.00	56,795.00	9,525.83	60,557.00	(3,762.00)	-6.6%
5) Services and Other Operating 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,486.00)	(146,486.00)	(8,156.02)	(139,759.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,486.00)	(146,486.00)	(8,156.02)	(139,759.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,339,984.86	1,197,011.00		1,339,986.00	142,975.00	11.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,984.86	1,197,011.00		1,339,986.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,984.86	1,197,011.00		1,339,986.00		
2) Ending Balance, June 30 (E + F1e)			1,193,498.86	1,050,525.00		1,200,227.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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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)
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								
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								
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 - 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								
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	New
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	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			326,708.00	326,708.00	51,855.83	311,603.00	(15,105.00)	-4.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			331,989.00	331,989.00	51,855.83	316,884.00	(15,105.00)	-4.5%

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General Fund
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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)
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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	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								
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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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	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%



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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								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			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								
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' 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								
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								
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	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%

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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)
TOTAL, EMPLOYEE BENEFITS			96,012.00	96,012.00	22,419.90	93,075.00	2,937.00	3.1%
BOOKS AND SUPPLIES								
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								
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	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	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	0.0%
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								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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								

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		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	(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								
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	(179.00)	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			691,415.00	691,415.00	162,545.53	725,403.00	(33,988.00)	-4.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

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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 Balance		413,326.00

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

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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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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								

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)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	23.54	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	23.54	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
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)			986.45	951.00		986.00		
2) Ending Balance, June 30 (E + F1e)			986.45	951.00		986.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	986.45	951.00		986.00		

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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)
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								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	23.54	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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	23.54	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	23.54	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	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 Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9.20	9.20	7.12	7.21	(1.99)	-22.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9.20	9.20	7.12	7.21	(1.99)	-22.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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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					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education 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						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	JUNE		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										
LCFF/Revenue Limit Sources										
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			182.00	106.00	108.55	147.00	76,787.00	356.00	67.00
Miscellaneous Funds	8080-8099									5,281.00
Federal Revenue	8100-8299		30,940.00	(42,044.00)	0.00	0.00	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									
All Other Financing Sources	8930-8979									
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										
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	2000-2999		0.00	4,571.00	4,511.00	4,451.00	4,896.00	4,896.00	5,347.00	4,896.00
Employee Benefits	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	6000-6999									
Other Outgo	7000-7499			(179.00)		3,542.00		179.00		
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(190.00)	58,279.00	50,718.00	57,281.00	58,247.00	58,351.00	71,779.00	58,800.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199			(20,166.00)						
Accounts Receivable	9200-9299		5,550.00	42,485.00						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,550.00	22,319.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		16,017.00	31,024.00	(523.00)	2,942.00				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650			636.00						
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	16,017.00	31,660.00	(523.00)	2,942.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(10,467.00)	(9,341.00)	523.00	(2,942.00)	0.00	0.00	0.00	0.00
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										

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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
	JUNE	1,411,029.55	1,351,752.55	1,383,516.55	1,350,878.55				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
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			142,177.00	142,177.00
Miscellaneous Funds									
Federal Revenue	8080-8099							5,281.00	5,281.00
Other State Revenue	8100-8299	2,306.00	6,195.00	554.00	13,682.00	13,091.00		25,731.00	25,731.00
Other Local Revenue	8300-8599	8,090.00	8,064.00	524.00	(37,033.00)	0.00		62,656.00	62,656.00
Interfund Transfers In	8600-8799	(15,555.00)	22,942.00	23,245.00	11,433.00			180,372.00	180,373.00
All Other Financing Sources	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,515.00	114,107.00	37,524.00	2,223.45	14,482.00	0.00	585,644.00	585,644.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,920.00	19,920.00	19,920.00	20,018.00	0.00		223,001.00	223,001.00
Classified Salaries	2000-2999	4,896.00	5,604.00	5,326.00	5,752.00			55,146.00	55,146.00
Employee Benefits	3000-3999	8,946.00	8,980.00	8,865.00	6,596.00		1,410.00	93,075.00	93,075.00
Books and Supplies	4000-4999	7,069.00	(4,131.00)	10,894.00	3,450.00	9,373.00		60,557.00	60,557.00
Services	5000-5999	25,961.00	51,970.00	25,157.00	45,633.00	609.00		290,082.00	290,082.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							3,542.00	3,542.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

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Description	Object	March	April	May	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									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199				20,166.00			0.00	
Accounts Receivable	9200- 9299				(48,035.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(27,869.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599				(49,460.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(636.00)			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(50,096.00)	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	22,227.00	0.00	0.00	0.00	
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								1,296,970.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	9.20	7.21		
	Charter School	0.00	0.00		
	Total ADA	9.20	7.21		
1st Subsequent Year (2025-26)	District Regular	9.20	7.12		
	Charter School				
	Total ADA	9.20	7.12		
2nd Subsequent Year (2026-27)	District Regular	7.26	6.46		
	Charter School				
	Total ADA	7.26	6.46		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The district 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.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	11.00	8.00		
Charter School				
Total Enrollment	11.00	8.00	(27.3%)	Not Met
1st Subsequent Year (2025-26)				
District Regular	7.00	6.00		
Charter School				
Total Enrollment	7.00	6.00	(14.3%)	Not Met
2nd Subsequent Year (2026-27)				
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.

- 1a. **STANDARD NOT MET** - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is in declining enrollment. One student last year transferred to the charter school, and enrollment is expected to decrease due to matriculation and no new enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)	District Regular	8	9	
	Charter School			
	Total ADA/Enrollment	8	9	88.9%
Second Prior Year (2022-23)	District Regular	7	8	
	Charter School			
	Total ADA/Enrollment	7	8	87.5%
First Prior Year (2023-24)	District Regular	7	9	
	Charter School	0		
	Total ADA/Enrollment	7	9	77.8%
Historical Average Ratio:				84.7%
District's ADA to Enrollment Standard (historical 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.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)	District Regular	7	8		
	Charter School	0			
	Total ADA/Enrollment	7	8	87.5%	Not Met
1st Subsequent Year (2025-26)	District Regular	5	6		
	Charter School				
	Total ADA/Enrollment	5	6	83.3%	Met
2nd Subsequent Year (2026-27)	District Regular	5	6		
	Charter School				
	Total 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.

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

Explanation:
(required if NOT met)

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

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4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	326,708.00		
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:
(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.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
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%
	Historical Average Ratio:		34.8%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	29.8% to 39.8%	29.8% to 39.8%	29.8% to 39.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000- 7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	171,001.00	384,198.00	44.5%	Not Met
1st 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 must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	25,731.00	25,731.00	0.0%	No
1st Subsequent Year (2025-26)	29,731.00	29,731.00	0.0%	No
2nd Subsequent Year (2026-27)	29,731.00	29,731.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	61,902.00	62,656.00	1.2%	No
1st Subsequent Year (2025-26)	61,618.00	61,312.00	-5%	No
2nd Subsequent Year (2026-27)	61,613.00	61,318.00	-5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	125,307.00	180,373.00	43.9%	Yes
1st Subsequent Year (2025-26)	125,307.00	149,307.00	19.2%	Yes
2nd Subsequent Year (2026-27)	125,307.00	134,307.00	7.2%	Yes

Explanation:
(required if Yes)

Fair Market Value adjustment is budgeted, and the budget for interest increased.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	56,795.00	60,557.00	6.6%	Yes
1st Subsequent Year (2025-26)	36,639.00	43,222.00	18.0%	Yes
2nd Subsequent Year (2026-27)	37,691.00	44,437.00	17.9%	Yes

Explanation:
(required if Yes)

Budgets for books and supplies increased due to the spending of restricted funds and current spending needs, e.g. one-time expenditures for new curricular materials.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	212,940.00	268,760.00	26.2%	Not Met
1st Subsequent Year (2025-26)	216,656.00	240,350.00	10.9%	Not Met
2nd Subsequent Year (2026-27)	216,651.00	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 Subsequent Year (2025-26)	296,387.00	332,343.00	12.1%	Not Met
2nd Subsequent Year (2026-27)	304,894.00	341,682.00	12.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

Fair Market Value adjustment is budgeted, and the budget for interest increased.

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

Explanation:

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

Budgets for books and supplies increased due to the spending of restricted funds and current spending needs, e.g. one-time expenditures for new curricular materials.

Explanation:

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

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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7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)		Status
1. OMMA/RMA Contribution	20,700.15	0.00		Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00		

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

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

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

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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 of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
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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9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2024-25)	1,200,227.00	
1st Subsequent Year (2025-26)	1,037,192.00	Met	
2nd Subsequent Year (2026-27)	845,474.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2024-25)	1,293,880.00	

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

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

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

Explanation:
(required if NOT met)

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10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	7	5	5
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	725,403.00	729,409.00	749,026.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	725,403.00	729,409.00	749,026.00

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

	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

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4)

- 1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYPI, Line E1a)
- 2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYPI, Line E1b)
- 3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYPI, Line E1c)
- 4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)
- 5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYPI, Line E2a)
- 6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYPI, Line E2b)
- 7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYPI, Line E2c)
- 8. District's Available Reserve Amount
(Lines C1 thru C7)
- 9. District's Available Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	87,000.00	87,000.00	87,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	87,000.00	87,000.00	87,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.99%	11.93%	11.62%
District's Reserve Standard (Section 10B, Line 7):	87,000.00	87,000.00	87,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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



S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	0.00	(10,304.00)	New	10,304.00	Not Met
1st Subsequent Year (2025-26)	0.00	(10,510.00)	New	10,510.00	Not Met
2nd Subsequent Year (2026-27)	0.00	(10,720.00)	New	10,720.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

A contribution to Special Education is budgeted due to increased costs (personnel, services).

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)

1/2

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)



S7. Unfunded Liabilities

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

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

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

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

No

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 budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

--	--

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

--	--

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)		
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) (Funds 01-70, objects 3701-3752)

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

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

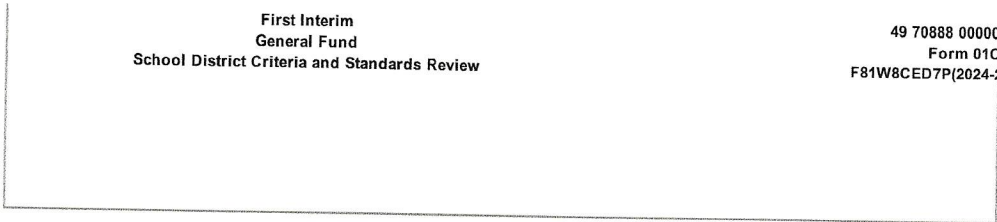
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

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

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2024-25)
- 1st Subsequent Year (2025-26)
- 2nd Subsequent Year (2026-27)

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

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2024-25)
- 1st Subsequent Year (2025-26)
- 2nd Subsequent Year (2026-27)

4 Comments:

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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.

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1.0	2.0	2.0	2.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

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1/10

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	2.0	1.0	1.0	1.0

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

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

123

7. Amount included for any tentative salary schedule increases

--	--	--

124

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

- 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?

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Data must be entered for all years.

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

- 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?

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

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

- 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.)

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

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

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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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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						
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				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 B1a thru B1d)	1000-1999	128,101.00	2.02%	130,692.00	2.12%	133,465.00
2. Classified Salaries						
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. Total 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
5. Services and Other Operating Expenditures	5000-5999	172,707.00	2.86%	177,646.00	2.81%	182,638.00
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	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)				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 011, 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 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	699,901.00		651,623.00		584,212.00
e. Unassigned/Unappropriated						

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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)
1. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		786,901.00		738,623.00		671,212.00
E. AVAILABLE RESERVES						
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		87,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		87,000.00		87,000.00		87,000.00
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.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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%	29,731.00
3. Other State Revenues	8300-8599	60,805.00	(1.26%)	60,037.00	0.00%	60,037.00
4. Other Local Revenues	8600-8799	120,207.00	(.75%)	119,307.00	0.00%	119,307.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,304.00	2.00%	10,510.00	2.00%	10,720.00
6. Total (Sum lines A1 thru A5c)		222,328.00	1.14%	224,866.00	.09%	225,076.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				94,900.00		97,051.00
b. Step & Column Adjustment				2,151.00		3,641.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	94,900.00	2.27%	97,051.00	3.75%	100,692.00
2. Classified Salaries						
a. Base Salaries				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						
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)		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 011, 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 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	413,326.00		298,569.00		174,262.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		413,326.00		298,569.00		174,262.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See full 2024-25 First Interim Report in the Board agenda for full assumptions.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - Is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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						
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						
1. 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						
a. Base Salaries				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%	0.00
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				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)						
		(139,759.00)		(163,035.00)		(191,718.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,339,986.00		1,200,227.00		1,037,192.00
2. Ending Fund Balance (Sum lines C and D1)		1,200,227.00		1,037,192.00		845,474.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	413,326.00		298,569.00		174,262.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	699,901.00		651,623.00		584,212.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,200,227.00		1,037,192.00		845,474.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		87,000.00		87,000.00		87,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.99%		11.93%		11.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7.12		5.34		5.34
3. Calculating the Reserves						
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 No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		725,403.00		729,409.00		749,026.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		36,270.15		36,470.45		37,451.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		87,000.00		87,000.00		87,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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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 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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	9790	(\$7,664.00)
Explanation: Budget is corrected for First Interim.			

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First Interim
 Board Approved Operating 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)
- WWC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	6770	(\$1,511.00)
Explanation: Budget is corrected for First Interim.		
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	RESOURCE	OBJECT	VALUE
01	6770	9790	(\$1,511.00)
Explanation: Budget is corrected for First Interim.			

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

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

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

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