



# CAJON VALLEY

## UNION SCHOOL DISTRICT

### 2024-25 ADOPTED BUDGET



### 2024-25 FIRST INTERIM REPORT

State SACS and District Schedules  
for First Interim Financial Report  
December 17, 2024

# GENERAL FUND

2024-25 FIRST INTERIM BUDGET

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	206,642,631.00	206,642,631.00	44,718,472.12	210,877,378.00	4,234,747.00	2.0%
2) Federal Revenue		8100-8299	7,354.00	7,354.00	8,873.49	8,873.49	1,519.49	20.7%
3) Other State Revenue		8300-8599	4,959,667.00	4,959,667.00	523,236.72	4,969,401.72	9,734.72	0.2%
4) Other Local Revenue		8600-8799	10,167,666.00	10,167,666.00	1,847,102.69	10,377,074.76	209,408.76	2.1%
5) TOTAL, REVENUES			221,777,318.00	221,777,318.00	47,097,685.02	226,232,727.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	77,914,652.33	77,914,652.33	22,290,465.99	76,951,836.39	962,815.94	1.2%
2) Classified Salaries		2000-2999	26,854,876.34	26,854,876.34	7,684,823.09	26,718,186.22	136,690.12	0.5%
3) Employee Benefits		3000-3999	41,021,557.72	41,021,557.72	11,576,933.08	40,791,180.68	230,377.04	0.6%
4) Books and Supplies		4000-4999	6,091,193.25	6,091,193.25	1,249,601.80	21,601,700.55	(15,510,507.30)	-254.6%
5) Services and Other Operating Expenditures		5000-5999	16,591,109.96	16,591,109.96	8,019,880.41	19,588,673.55	(2,997,563.59)	-18.1%
6) Capital Outlay		6000-6999	251,000.00	251,000.00	194,837.77	2,949,047.59	(2,698,047.59)	-1,074.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	22,942.00	22,942.00	(22,942.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,592,235.38)	(4,592,235.38)	(66,896.92)	(5,832,041.91)	1,239,806.53	-27.0%
9) TOTAL, EXPENDITURES			164,132,154.22	164,132,154.22	50,972,587.22	182,791,525.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			57,645,163.78	57,645,163.78	(3,874,902.20)	43,441,202.90		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
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	(57,646,793.31)	(57,646,793.31)	0.00	(60,633,093.96)	(2,986,300.65)	5.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,840,130.31)	(58,840,130.31)	(4,618,194.16)	(67,944,625.12)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(1,194,966.53)	(1,194,966.53)	(8,493,096.36)	(24,503,422.22)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,835,495.05	79,835,495.05		79,835,495.05	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)			79,835,495.05	79,835,495.05		79,835,495.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,835,495.05	79,835,495.05		79,835,495.05		
2) Ending Balance, June 30 (E + F1e)			78,640,528.52	78,640,528.52		55,332,072.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	152,374.00	152,374.00		152,374.00		
Stores		9712	262,805.12	262,805.12		262,805.12		
Prepaid Items		9713	482,018.59	482,018.59		482,018.59		
All Others		9719	0.00	0.00		0.00		

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

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	35,620,925.00	35,620,925.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,065,548.27	9,065,548.27		10,861,754.70		
Unassigned/Unappropriated Amount		9790	33,056,857.54	33,056,812.54		43,573,120.42		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	117,455,514.00	117,455,514.00	38,296,279.00	142,815,501.00	25,359,987.00	21.6%
Education Protection Account State Aid - Current Year		8012	48,261,566.00	48,261,566.00	6,686,200.00	26,992,599.00	(21,268,967.00)	-44.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	202,102.00	202,102.00	0.00	202,102.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,163,829.00	42,163,829.00	255,364.43	42,163,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,439,086.00	1,439,086.00	1,464,763.48	1,439,086.00	0.00	0.0%
Prior Years' Taxes		8043	(1,646.00)	(1,646.00)	11,682.27	(1,646.00)	0.00	0.0%
Supplemental Taxes		8044	4,126,798.00	4,126,798.00	788,995.94	4,126,798.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	173,839.00	173,839.00	0.00	173,839.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,626,931.00	3,626,931.00	0.00	3,626,931.00	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			217,448,019.00	217,448,019.00	47,503,285.12	221,539,039.00	4,091,020.00	1.9%
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	(10,805,388.00)	(10,805,388.00)	(2,784,813.00)	(10,661,661.00)	143,727.00	-1.3%
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			206,642,631.00	206,642,631.00	44,718,472.12	210,877,378.00	4,234,747.00	2.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

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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	7,354.00	7,354.00	8,873.49	8,873.49	1,519.49	20.7%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,354.00</b>	<b>7,354.00</b>	<b>8,873.49</b>	<b>8,873.49</b>	<b>1,519.49</b>	<b>20.7%</b>
<b>OTHER STATE REVENUE</b>								
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	528,311.00	528,311.00	0.00	528,311.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,673,047.00	2,673,047.00	9,734.72	2,682,781.72	9,734.72	0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

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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	1,758,309.00	1,758,309.00	513,502.00	1,758,309.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,959,667.00</b>	<b>4,959,667.00</b>	<b>523,236.72</b>	<b>4,969,401.72</b>	<b>9,734.72</b>	<b>0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	30,000.00	30,000.00	2,211.00	30,000.00	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	129,536.00	129,536.00	28,338.59	129,536.00	0.00	0.0%
Interest		8660	2,500,045.00	2,500,045.00	186,678.14	2,500,045.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	75,000.00	75,000.00	7,182.50	75,000.00	0.00	0.0%
Interagency Services		8677	3,606,000.00	3,606,000.00	8,562.87	3,606,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,827,085.00	3,827,085.00	1,614,129.59	4,036,493.76	209,408.76	5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,167,666.00	10,167,666.00	1,847,102.69	10,377,074.76	209,408.76	2.1%
<b>TOTAL, REVENUES</b>			221,777,318.00	221,777,318.00	47,097,685.02	226,232,727.97	4,455,409.97	2.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	61,080,570.58	61,080,570.58	16,916,355.88	59,470,867.16	1,609,703.42	2.6%
Certificated Pupil Support Salaries		1200	6,449,568.02	6,449,568.02	1,770,495.54	6,438,919.56	10,648.46	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,871,102.35	8,871,102.35	3,040,357.32	8,886,154.80	(15,052.45)	-0.2%
Other Certificated Salaries		1900	1,513,411.38	1,513,411.38	563,257.25	2,155,894.87	(642,483.49)	-42.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			77,914,652.33	77,914,652.33	22,290,465.99	76,951,836.39	962,815.94	1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,871,918.63	1,871,918.63	362,489.29	1,770,002.21	101,916.42	5.4%
Classified Support Salaries		2200	11,059,501.30	11,059,501.30	3,141,094.72	10,660,594.26	398,907.04	3.6%
Classified Supervisors' and Administrators' Salaries		2300	2,997,945.00	2,997,945.00	1,043,815.47	3,056,924.59	(58,979.59)	-2.0%
Clerical, Technical and Office Salaries		2400	8,493,875.30	8,493,875.30	2,576,704.56	8,858,990.90	(365,115.60)	-4.3%
Other Classified Salaries		2900	2,431,636.11	2,431,636.11	560,719.05	2,371,674.26	59,961.85	2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			26,854,876.34	26,854,876.34	7,684,823.09	26,718,186.22	136,690.12	0.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,774,747.99	14,774,747.99	4,152,178.71	14,208,412.07	566,335.92	3.8%
PERS		3201-3202	7,301,742.32	7,301,742.32	2,028,195.12	7,004,589.68	297,152.64	4.1%
OASDI/Medicare/Alternative		3301-3302	3,306,881.93	3,306,881.93	909,905.28	3,098,049.61	208,832.32	6.3%
Health and Welfare Benefits		3401-3402	10,740,136.24	10,740,136.24	3,214,247.70	11,763,697.00	(1,023,560.76)	-9.5%
Unemployment Insurance		3501-3502	69,347.15	69,347.15	15,075.65	67,157.79	2,189.36	3.2%
Workers' Compensation		3601-3602	3,288,486.09	3,288,486.09	870,114.54	3,103,353.80	185,132.29	5.6%
OPEB, Allocated		3701-3702	1,485,774.00	1,485,774.00	318,945.48	1,489,320.17	(3,546.17)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,442.00	54,442.00	68,270.60	56,600.56	(2,158.56)	-4.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			41,021,557.72	41,021,557.72	11,576,933.08	40,791,180.68	230,377.04	0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,500.00	3,500.00	0.00	0.00	3,500.00	100.0%
Books and Other Reference Materials		4200	415,600.00	415,600.00	33,674.92	1,129,837.09	(714,237.09)	-171.9%
Materials and Supplies		4300	4,834,466.25	4,834,466.25	1,034,153.38	17,381,806.76	(12,547,340.51)	-259.5%
Noncapitalized Equipment		4400	837,627.00	837,627.00	181,773.50	3,090,056.70	(2,252,429.70)	-268.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,091,193.25	6,091,193.25	1,249,601.80	21,601,700.55	(15,510,507.30)	-254.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	492,965.28	492,965.28	73,404.61	456,486.39	36,478.89	7.4%
Dues and Memberships		5300	95,850.00	95,850.00	65,659.83	99,441.00	(3,591.00)	-3.7%
Insurance		5400-5450	2,456,006.00	2,456,006.00	2,215,443.58	2,509,548.55	(53,542.55)	-2.2%
Operations and Housekeeping Services		5500	4,360,325.00	4,360,325.00	1,420,187.86	4,360,325.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	966,026.00	966,026.00	312,256.58	1,784,349.39	(818,323.39)	-84.7%
Transfers of Direct Costs		5710	(177,077.00)	(177,077.00)	(153,370.68)	(240,079.15)	63,002.15	-35.6%
Transfers of Direct Costs - Interfund		5750	(84,199.00)	(84,199.00)	(35,547.05)	(105,262.24)	21,063.24	-25.0%
Professional/Consulting Services and Operating Expenditures		5800	7,709,682.00	7,709,682.00	3,987,630.97	9,952,269.10	(2,242,587.10)	-29.1%
Communications		5900	771,531.68	771,531.68	134,214.71	771,595.51	(63.83)	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,591,109.96</b>	<b>16,591,109.96</b>	<b>8,019,880.41</b>	<b>19,588,673.55</b>	<b>(2,997,563.59)</b>	<b>-18.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	184,117.27	694,110.25	(693,110.25)	-69,311.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	3,600.00	66,945.60	(16,945.60)	-33.9%
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	200,000.00	200,000.00	7,120.50	2,187,991.74	(1,987,991.74)	-994.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>251,000.00</b>	<b>251,000.00</b>	<b>194,837.77</b>	<b>2,949,047.59</b>	<b>(2,698,047.59)</b>	<b>-1,074.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	22,942.00	22,942.00	(22,942.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	22,942.00	22,942.00	(22,942.00)	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,662,889.89)	(3,662,889.89)	(58,368.69)	(4,862,208.48)	1,199,318.59	-32.7%
Transfers of Indirect Costs - Interfund		7350	(929,345.49)	(929,345.49)	(8,528.23)	(969,833.43)	40,487.94	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,592,235.38)	(4,592,235.38)	(66,896.92)	(5,832,041.91)	1,239,806.53	-27.0%
TOTAL, EXPENDITURES			164,132,154.22	164,132,154.22	50,972,587.22	182,791,525.07	(18,659,370.85)	-11.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(57,646,793.31)	(57,646,793.31)	0.00	(60,633,093.96)	(2,986,300.65)	5.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,646,793.31)	(57,646,793.31)	0.00	(60,633,093.96)	(2,986,300.65)	5.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,840,130.31)	(58,840,130.31)	(4,618,194.16)	(67,944,625.12)	(9,104,494.81)	15.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,497,496.00	1,497,496.00	0.00	1,506,777.00	9,281.00	0.6%
2) Federal Revenue		8100-8299	14,723,405.00	14,723,405.00	1,625,565.74	24,243,195.00	9,519,790.00	64.7%
3) Other State Revenue		8300-8599	43,555,617.62	43,555,617.62	11,284,698.84	46,676,727.86	3,121,110.24	7.2%
4) Other Local Revenue		8600-8799	19,516,439.08	19,516,439.08	5,574,553.10	20,817,880.71	1,301,441.63	6.7%
5) TOTAL, REVENUES			79,292,957.70	79,292,957.70	18,484,817.68	93,244,580.57		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,216,814.47	42,216,814.47	12,372,106.84	46,944,953.40	(4,728,138.93)	-11.2%
2) Classified Salaries		2000-2999	31,243,153.32	31,243,153.32	9,541,928.82	32,690,431.10	(1,447,277.78)	-4.6%
3) Employee Benefits		3000-3999	40,286,363.77	40,286,363.77	8,297,015.70	42,858,509.66	(2,572,145.89)	-6.4%
4) Books and Supplies		4000-4999	4,910,102.95	4,910,102.95	1,217,602.38	9,231,799.82	(4,321,696.87)	-88.0%
5) Services and Other Operating Expenditures		5000-5999	11,132,492.74	11,132,492.74	5,359,622.78	19,483,875.95	(8,351,383.21)	-75.0%
6) Capital Outlay		6000-6999	2,080,000.00	2,080,000.00	6,355,521.95	14,559,948.72	(12,479,948.72)	-600.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,327,634.00	1,327,634.00	31,305.50	1,323,706.74	3,927.26	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,662,889.89	3,662,889.89	58,368.69	4,862,208.48	(1,199,318.59)	-32.7%
9) TOTAL, EXPENDITURES			136,859,451.14	136,859,451.14	43,233,472.66	171,955,433.87		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,566,493.44)	(57,566,493.44)	(24,748,654.98)	(78,710,853.30)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	57,646,793.31	57,646,793.31	0.00	60,633,093.96	2,986,300.65	5.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,646,793.31	57,646,793.31	0.00	60,633,093.96		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			80,299.87	80,299.87	(24,748,654.98)	(18,077,759.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,381,846.59	41,381,846.59		41,381,846.59	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)			41,381,846.59	41,381,846.59		41,381,846.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,381,846.59	41,381,846.59		41,381,846.59		
2) Ending Balance, June 30 (E + F1e)			41,462,146.46	41,462,146.46		23,304,087.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	41,462,146.46	41,462,146.46		23,304,087.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,497,496.00	1,497,496.00	0.00	1,506,777.00	9,281.00	0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,497,496.00	1,497,496.00	0.00	1,506,777.00	9,281.00	0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,373,580.00	4,373,580.00	0.00	4,545,653.00	172,073.00	3.9%
Special Education Discretionary Grants		8182	493,161.00	493,161.00	6,691.92	484,425.92	(8,735.08)	-1.8%

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)
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	792,760.57	792,760.57	New
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	6,997,287.00	6,997,287.00	866,650.33	9,272,517.33	2,275,230.33	32.5%
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	784,200.00	784,200.00	0.00	1,351,712.47	567,512.47	72.4%
Title III, Immigrant Student Program	4201	8290	157,506.00	157,506.00	33,750.00	217,178.00	59,672.00	37.9%
Title III, English Learner Program	4203	8290	634,112.00	634,112.00	171,002.05	1,217,815.05	583,703.05	92.1%
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	1,033,684.00	1,033,684.00	544,426.75	1,556,161.44	522,477.44	50.5%
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	249,875.00	249,875.00	3,044.69	4,804,971.22	4,555,096.22	1,822.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,723,405.00</b>	<b>14,723,405.00</b>	<b>1,625,565.74</b>	<b>24,243,195.00</b>	<b>9,519,790.00</b>	<b>64.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,067,100.00	1,067,100.00	311,214.00	1,066,160.00	(940.00)	-0.1%
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	1,098,669.00	1,098,669.00	59,102.79	1,157,771.79	59,102.79	5.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	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%

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)
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	41,389,848.62	41,389,848.62	10,914,382.05	44,452,796.07	3,062,947.45	7.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>43,555,617.62</b>	<b>43,555,617.62</b>	<b>11,284,698.84</b>	<b>46,676,727.86</b>	<b>3,121,110.24</b>	<b>7.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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								
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	3,892,569.82	3,892,569.82	0.00	3,892,569.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,935,398.26	1,935,398.26	1,555,091.20	3,050,722.89	1,115,324.63	57.6%
Tuition		8710	266,364.00	266,364.00	1,516.90	266,364.00	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	13,422,107.00	13,422,107.00	4,017,945.00	13,608,224.00	186,117.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,516,439.08	19,516,439.08	5,574,553.10	20,817,880.71	1,301,441.63	6.7%
<b>TOTAL, REVENUES</b>			79,292,957.70	79,292,957.70	18,484,817.68	93,244,580.57	13,951,622.87	17.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	33,136,387.64	33,136,387.64	8,951,383.12	36,060,931.23	(2,924,543.59)	-8.8%
Certificated Pupil Support Salaries		1200	1,953,837.00	1,953,837.00	656,276.41	2,449,007.81	(495,170.81)	-25.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,554,334.83	5,554,334.83	2,354,768.04	6,937,779.31	(1,383,444.48)	-24.9%
Other Certificated Salaries		1900	1,572,255.00	1,572,255.00	409,679.27	1,497,235.05	75,019.95	4.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			42,216,814.47	42,216,814.47	12,372,106.84	46,944,953.40	(4,728,138.93)	-11.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,779,786.00	21,779,786.00	6,445,885.72	22,786,759.68	(1,006,973.68)	-4.6%
Classified Support Salaries		2200	5,482,356.77	5,482,356.77	1,691,536.65	5,700,621.88	(218,265.11)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	807,644.00	807,644.00	289,884.65	792,031.83	15,612.17	1.9%
Clerical, Technical and Office Salaries		2400	1,829,757.00	1,829,757.00	636,465.35	1,956,509.34	(126,752.34)	-6.9%
Other Classified Salaries		2900	1,343,609.55	1,343,609.55	478,156.45	1,454,508.37	(110,898.82)	-8.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			31,243,153.32	31,243,153.32	9,541,928.82	32,690,431.10	(1,447,277.78)	-4.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,918,420.50	18,918,420.50	2,220,254.09	19,521,986.23	(603,565.73)	-3.2%
PERS		3201-3202	8,566,965.87	8,566,965.87	2,590,153.28	9,299,020.85	(732,054.98)	-8.5%
OASDI/Medicare/Alternative		3301-3302	2,964,653.17	2,964,653.17	938,723.39	3,266,970.33	(302,317.16)	-10.2%
Health and Welfare Benefits		3401-3402	7,177,299.75	7,177,299.75	1,862,789.56	7,885,252.02	(707,952.27)	-9.9%
Unemployment Insurance		3501-3502	40,495.83	40,495.83	11,074.06	43,410.54	(2,914.71)	-7.2%
Workers' Compensation		3601-3602	2,309,236.65	2,309,236.65	671,886.33	2,497,053.56	(187,816.91)	-8.1%
OPEB, Allocated		3701-3702	308,592.00	308,592.00	0.00	342,576.13	(33,984.13)	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	700.00	700.00	2,134.99	2,240.00	(1,540.00)	-220.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			40,286,363.77	40,286,363.77	8,297,015.70	42,858,509.66	(2,572,145.89)	-6.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	450,000.00	450,000.00	29,945.18	309,102.79	140,897.21	31.3%
Books and Other Reference Materials		4200	143,379.00	143,379.00	21,830.73	179,605.23	(36,226.23)	-25.3%
Materials and Supplies		4300	3,507,347.95	3,507,347.95	992,252.03	8,123,326.90	(4,615,978.95)	-131.6%
Noncapitalized Equipment		4400	809,376.00	809,376.00	173,574.44	619,764.90	189,611.10	23.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,910,102.95	4,910,102.95	1,217,602.38	9,231,799.82	(4,321,696.87)	-88.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	333,106.06	333,106.06	67,214.03	584,071.68	(250,965.62)	-75.3%
Dues and Memberships		5300	150.00	150.00	0.00	0.00	150.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,041,640.00	1,041,640.00	195,911.26	1,048,388.00	(6,748.00)	-0.6%
Transfers of Direct Costs		5710	177,077.00	177,077.00	153,370.68	240,079.15	(63,002.15)	-35.6%
Transfers of Direct Costs - Interfund		5750	(6,300.00)	(6,300.00)	0.00	(10,300.00)	4,000.00	-63.5%
Professional/Consulting Services and Operating Expenditures		5800	9,548,108.68	9,548,108.68	4,930,501.19	17,578,690.45	(8,030,581.77)	-84.1%
Communications		5900	38,711.00	38,711.00	12,625.62	42,946.67	(4,235.67)	-10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,132,492.74	11,132,492.74	5,359,622.78	19,483,875.95	(8,351,383.21)	-75.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	1,000,000.00	476,226.04	1,930,763.27	(930,763.27)	-93.1%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	5,344,546.41	11,255,079.00	(10,255,079.00)	-1,025.5%
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	80,000.00	80,000.00	534,749.50	1,374,106.45	(1,294,106.45)	-1,617.6%
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			2,080,000.00	2,080,000.00	6,355,521.95	14,559,948.72	(12,479,948.72)	-600.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	726,820.00	726,820.00	0.00	722,892.74	3,927.26	0.5%
Payments to County Offices		7142	600,814.00	600,814.00	31,305.50	600,814.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	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%

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 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)			1,327,634.00	1,327,634.00	31,305.50	1,323,706.74	3,927.26	0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,662,889.89	3,662,889.89	58,368.69	4,862,208.48	(1,199,318.59)	-32.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,662,889.89	3,662,889.89	58,368.69	4,862,208.48	(1,199,318.59)	-32.7%
TOTAL, EXPENDITURES			136,859,451.14	136,859,451.14	43,233,472.66	171,955,433.87	(35,095,982.73)	-25.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	57,646,793.31	57,646,793.31	0.00	60,633,093.96	2,986,300.65	5.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			57,646,793.31	57,646,793.31	0.00	60,633,093.96	2,986,300.65	5.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,646,793.31	57,646,793.31	0.00	60,633,093.96	(2,986,300.65)	-5.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	208,140,127.00	208,140,127.00	44,718,472.12	212,384,155.00	4,244,028.00	2.0%
2) Federal Revenue		8100-8299	14,730,759.00	14,730,759.00	1,634,439.23	24,252,068.49	9,521,309.49	64.6%
3) Other State Revenue		8300-8599	48,515,284.62	48,515,284.62	11,807,935.56	51,646,129.58	3,130,844.96	6.5%
4) Other Local Revenue		8600-8799	29,684,105.08	29,684,105.08	7,421,655.79	31,194,955.47	1,510,850.39	5.1%
5) TOTAL, REVENUES			301,070,275.70	301,070,275.70	65,582,502.70	319,477,308.54		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	120,131,466.80	120,131,466.80	34,662,572.83	123,896,789.79	(3,765,322.99)	-3.1%
2) Classified Salaries		2000-2999	58,098,029.66	58,098,029.66	17,226,751.91	59,408,617.32	(1,310,587.66)	-2.3%
3) Employee Benefits		3000-3999	81,307,921.49	81,307,921.49	19,873,948.78	83,649,690.34	(2,341,768.85)	-2.9%
4) Books and Supplies		4000-4999	11,001,296.20	11,001,296.20	2,467,204.18	30,833,500.37	(19,832,204.17)	-180.3%
5) Services and Other Operating Expenditures		5000-5999	27,723,602.70	27,723,602.70	13,379,503.19	39,072,549.50	(11,348,946.80)	-40.9%
6) Capital Outlay		6000-6999	2,331,000.00	2,331,000.00	6,550,359.72	17,508,996.31	(15,177,996.31)	-651.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,327,634.00	1,327,634.00	54,247.50	1,346,648.74	(19,014.74)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(929,345.49)	(929,345.49)	(8,528.23)	(969,833.43)	40,487.94	-4.4%
9) TOTAL, EXPENDITURES			300,991,605.36	300,991,605.36	94,206,059.88	354,746,958.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			78,670.34	78,670.34	(28,623,557.18)	(35,269,650.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
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			(1,193,337.00)	(1,193,337.00)	(4,618,194.16)	(7,311,531.16)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(1,114,666.66)	(1,114,666.66)	(33,241,751.34)	(42,581,181.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,217,341.64	121,217,341.64		121,217,341.64	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)			121,217,341.64	121,217,341.64		121,217,341.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,217,341.64	121,217,341.64		121,217,341.64		
2) Ending Balance, June 30 (E + F1e)			120,102,674.98	120,102,674.98		78,636,160.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	152,374.00	152,374.00		152,374.00		
Stores		9712	262,805.12	262,805.12		262,805.12		
Prepaid Items		9713	482,018.59	482,018.59		482,018.59		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	41,462,146.46	41,462,146.46		23,304,087.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	35,620,925.00	35,620,925.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,065,548.27	9,065,548.27		10,861,754.70		
Unassigned/Unappropriated Amount		9790	33,056,857.54	33,056,812.54		43,573,120.42		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	117,455,514.00	117,455,514.00	38,296,279.00	142,815,501.00	25,359,987.00	21.6%
Education Protection Account State Aid - Current Year		8012	48,261,566.00	48,261,566.00	6,686,200.00	26,992,599.00	(21,268,967.00)	-44.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	202,102.00	202,102.00	0.00	202,102.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,163,829.00	42,163,829.00	255,364.43	42,163,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,439,086.00	1,439,086.00	1,464,763.48	1,439,086.00	0.00	0.0%
Prior Years' Taxes		8043	(1,646.00)	(1,646.00)	11,682.27	(1,646.00)	0.00	0.0%
Supplemental Taxes		8044	4,126,798.00	4,126,798.00	788,995.94	4,126,798.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	173,839.00	173,839.00	0.00	173,839.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,626,931.00	3,626,931.00	0.00	3,626,931.00	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			217,448,019.00	217,448,019.00	47,503,285.12	221,539,039.00	4,091,020.00	1.9%
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	(10,805,388.00)	(10,805,388.00)	(2,784,813.00)	(10,661,661.00)	143,727.00	-1.3%
Property Taxes Transfers		8097	1,497,496.00	1,497,496.00	0.00	1,506,777.00	9,281.00	0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			208,140,127.00	208,140,127.00	44,718,472.12	212,384,155.00	4,244,028.00	2.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,373,580.00	4,373,580.00	0.00	4,545,653.00	172,073.00	3.9%
Special Education Discretionary Grants		8182	493,161.00	493,161.00	6,691.92	484,425.92	(8,735.08)	-1.8%

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)
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	7,354.00	7,354.00	8,873.49	8,873.49	1,519.49	20.7%
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	792,760.57	792,760.57	New
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	6,997,287.00	6,997,287.00	866,650.33	9,272,517.33	2,275,230.33	32.5%
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	784,200.00	784,200.00	0.00	1,351,712.47	567,512.47	72.4%
Title III, Immigrant Student Program	4201	8290	157,506.00	157,506.00	33,750.00	217,178.00	59,672.00	37.9%
Title III, English Learner Program	4203	8290	634,112.00	634,112.00	171,002.05	1,217,815.05	583,703.05	92.1%
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	1,033,684.00	1,033,684.00	544,426.75	1,556,161.44	522,477.44	50.5%
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	249,875.00	249,875.00	3,044.69	4,804,971.22	4,555,096.22	1,822.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,730,759.00</b>	<b>14,730,759.00</b>	<b>1,634,439.23</b>	<b>24,252,068.49</b>	<b>9,521,309.49</b>	<b>64.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,067,100.00	1,067,100.00	311,214.00	1,066,160.00	(940.00)	-0.1%
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	528,311.00	528,311.00	0.00	528,311.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,771,716.00	3,771,716.00	68,837.51	3,840,553.51	68,837.51	1.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	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%

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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)
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	43,148,157.62	43,148,157.62	11,427,884.05	46,211,105.07	3,062,947.45	7.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>48,515,284.62</b>	<b>48,515,284.62</b>	<b>11,807,935.56</b>	<b>51,646,129.58</b>	<b>3,130,844.96</b>	<b>6.5%</b>
<b>OTHER LOCAL REVENUE</b>								
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	30,000.00	30,000.00	2,211.00	30,000.00	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	129,536.00	129,536.00	28,338.59	129,536.00	0.00	0.0%
Interest		8660	2,500,045.00	2,500,045.00	186,678.14	2,500,045.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	75,000.00	75,000.00	7,182.50	75,000.00	0.00	0.0%
Interagency Services		8677	7,498,569.82	7,498,569.82	8,562.87	7,498,569.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,762,483.26	5,762,483.26	3,169,220.79	7,087,216.65	1,324,733.39	23.0%
Tuition		8710	266,364.00	266,364.00	1,516.90	266,364.00	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	13,422,107.00	13,422,107.00	4,017,945.00	13,608,224.00	186,117.00	1.4%

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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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,684,105.08</b>	<b>29,684,105.08</b>	<b>7,421,655.79</b>	<b>31,194,955.47</b>	<b>1,510,850.39</b>	<b>5.1%</b>
<b>TOTAL, REVENUES</b>			<b>301,070,275.70</b>	<b>301,070,275.70</b>	<b>65,582,502.70</b>	<b>319,477,308.54</b>	<b>18,407,032.84</b>	<b>6.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	94,216,958.22	94,216,958.22	25,867,739.00	95,531,798.39	(1,314,840.17)	-1.4%
Certificated Pupil Support Salaries		1200	8,403,405.02	8,403,405.02	2,426,771.95	8,887,927.37	(484,522.35)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	14,425,437.18	14,425,437.18	5,395,125.36	15,823,934.11	(1,398,496.93)	-9.7%
Other Certificated Salaries		1900	3,085,666.38	3,085,666.38	972,936.52	3,653,129.92	(567,463.54)	-18.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>120,131,466.80</b>	<b>120,131,466.80</b>	<b>34,662,572.83</b>	<b>123,896,789.79</b>	<b>(3,765,322.99)</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	23,651,704.63	23,651,704.63	6,808,375.01	24,556,761.89	(905,057.26)	-3.8%
Classified Support Salaries		2200	16,541,858.07	16,541,858.07	4,832,631.37	16,361,216.14	180,641.93	1.1%
Classified Supervisors' and Administrators' Salaries		2300	3,805,589.00	3,805,589.00	1,333,700.12	3,848,956.42	(43,367.42)	-1.1%
Clerical, Technical and Office Salaries		2400	10,323,632.30	10,323,632.30	3,213,169.91	10,815,500.24	(491,867.94)	-4.8%
Other Classified Salaries		2900	3,775,245.66	3,775,245.66	1,038,875.50	3,826,182.63	(50,936.97)	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>58,098,029.66</b>	<b>58,098,029.66</b>	<b>17,226,751.91</b>	<b>59,408,617.32</b>	<b>(1,310,587.66)</b>	<b>-2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	33,693,168.49	33,693,168.49	6,372,432.80	33,730,398.30	(37,229.81)	-0.1%
PERS		3201-3202	15,868,708.19	15,868,708.19	4,618,348.40	16,303,610.53	(434,902.34)	-2.7%
OASDI/Medicare/Alternative		3301-3302	6,271,535.10	6,271,535.10	1,848,628.67	6,365,019.94	(93,484.84)	-1.5%
Health and Welfare Benefits		3401-3402	17,917,435.99	17,917,435.99	5,077,037.26	19,648,949.02	(1,731,513.03)	-9.7%
Unemployment Insurance		3501-3502	109,842.98	109,842.98	26,149.71	110,568.33	(725.35)	-0.7%
Workers' Compensation		3601-3602	5,597,722.74	5,597,722.74	1,542,000.87	5,600,407.36	(2,684.62)	0.0%
OPEB, Allocated		3701-3702	1,794,366.00	1,794,366.00	318,945.48	1,831,896.30	(37,530.30)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,142.00	55,142.00	70,405.59	58,840.56	(3,698.56)	-6.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>81,307,921.49</b>	<b>81,307,921.49</b>	<b>19,873,948.78</b>	<b>83,649,690.34</b>	<b>(2,341,768.85)</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	453,500.00	453,500.00	29,945.18	309,102.79	144,397.21	31.8%
Books and Other Reference Materials		4200	558,979.00	558,979.00	55,505.65	1,309,442.32	(750,463.32)	-134.3%
Materials and Supplies		4300	8,341,814.20	8,341,814.20	2,026,405.41	25,505,133.66	(17,163,319.46)	-205.8%
Noncapitalized Equipment		4400	1,647,003.00	1,647,003.00	355,347.94	3,709,821.60	(2,062,818.60)	-125.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,001,296.20</b>	<b>11,001,296.20</b>	<b>2,467,204.18</b>	<b>30,833,500.37</b>	<b>(19,832,204.17)</b>	<b>-180.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	826,071.34	826,071.34	140,618.64	1,040,558.07	(214,486.73)	-26.0%
Dues and Memberships		5300	96,000.00	96,000.00	65,659.83	99,441.00	(3,441.00)	-3.6%
Insurance		5400-5450	2,456,006.00	2,456,006.00	2,215,443.58	2,509,548.55	(53,542.55)	-2.2%
Operations and Housekeeping Services		5500	4,360,325.00	4,360,325.00	1,420,187.86	4,360,325.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,007,666.00	2,007,666.00	508,167.84	2,832,737.39	(825,071.39)	-41.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(90,499.00)	(90,499.00)	(35,547.05)	(115,562.24)	25,063.24	-27.7%
Professional/Consulting Services and Operating Expenditures		5800	17,257,790.68	17,257,790.68	8,918,132.16	27,530,959.55	(10,273,168.87)	-59.5%
Communications		5900	810,242.68	810,242.68	146,840.33	814,542.18	(4,299.50)	-0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,723,602.70</b>	<b>27,723,602.70</b>	<b>13,379,503.19</b>	<b>39,072,549.50</b>	<b>(11,348,946.80)</b>	<b>-40.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,001,000.00	1,001,000.00	660,343.31	2,624,873.52	(1,623,873.52)	-162.2%
Buildings and Improvements of Buildings		6200	1,050,000.00	1,050,000.00	5,348,146.41	11,322,024.60	(10,272,024.60)	-978.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	280,000.00	280,000.00	541,870.00	3,562,098.19	(3,282,098.19)	-1,172.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,331,000.00</b>	<b>2,331,000.00</b>	<b>6,550,359.72</b>	<b>17,508,996.31</b>	<b>(15,177,996.31)</b>	<b>-651.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	726,820.00	726,820.00	0.00	722,892.74	3,927.26	0.5%
Payments to County Offices		7142	600,814.00	600,814.00	54,247.50	623,756.00	(22,942.00)	-3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	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%

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)
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)			1,327,634.00	1,327,634.00	54,247.50	1,346,648.74	(19,014.74)	-1.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(929,345.49)	(929,345.49)	(8,528.23)	(969,833.43)	40,487.94	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(929,345.49)	(929,345.49)	(8,528.23)	(969,833.43)	40,487.94	-4.4%
TOTAL, EXPENDITURES			300,991,605.36	300,991,605.36	94,206,059.88	354,746,958.94	(53,755,353.58)	-17.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,193,337.00	1,193,337.00	4,618,194.16	7,311,531.16	(6,118,194.16)	-512.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
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)			(1,193,337.00)	(1,193,337.00)	(4,618,194.16)	(7,311,531.16)	6,118,194.16	-512.7%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,899,347.85
6266	Educator Effectiveness, FY 2021-22	250,234.08
6300	Lottery: Instructional Materials	7,068,971.50
6547	Special Education Early Intervention Preschool Grant	404,980.73
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,924,300.31
7085	Learning Communities for School Success Program	232,214.78
7311	Classified School Employee Professional Development Block Grant	65,822.82
7435	Learning Recovery Emergency Block Grant	132,858.34
7810	Other Restricted State	174,830.46
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,711,451.79
9010	Other Restricted Local	4,439,074.59
Total, Restricted Balance		23,304,087.25

# SUPPLEMENTAL SACS

FORM CI – DISTRICT CERTIFICATION

FORM AI – AVERAGE DAILY ATTENDANCE

FORM 01CSI – CRITERIA AND STANDARDS

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

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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 17, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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.

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Contact person for additional information on the interim report:

Name: MIRANDA DURNING Telephone: 619-588-3071  
Title: DIRECTOR, FISCAL SERVICES E-mail: DURNINGM@CAJONVALLEY.NET

**Criteria and Standards Review Summary**

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

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

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 (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,435.79	14,435.79	14,744.32	14,744.32	308.53	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	14,435.79	14,435.79	14,744.32	14,744.32	308.53	2.0%
<b>5. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	14,435.79	14,435.79	14,744.32	14,744.32	308.53	2.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,244.45	1,244.45	1,182.84	1,182.84	(61.61)	-5.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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)	1,244.45	1,244.45	1,182.84	1,182.84	(61.61)	-5.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,244.45	1,244.45	1,182.84	1,182.84	(61.61)	-5.0%

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:

**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	14,435.79	14,744.32		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>14,435.79</b>	<b>14,744.32</b>	<b>2.1%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)	District Regular	14,435.79	14,744.32		
	Charter School				
	<b>Total ADA</b>	<b>14,435.79</b>	<b>14,744.32</b>	<b>2.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)	District Regular	14,435.79	14,744.32		
	Charter School				
	<b>Total ADA</b>	<b>14,435.79</b>	<b>14,744.32</b>	<b>2.1%</b>	<b>Not Met</b>

**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)

For budget adoption, 2024-25 District student enrollment was projected to remain steady with any upper grade declines mitigated by the expansion of TK age eligibility with the Universal TK implementation and incoming refugee students. Enrollment from 2023-24 CALPADS was used, with the ADA for the three years being projected using the 2023-24 attendance rate of 92.53%. CALPADS enrollment has instead increased year over year by 382 students, a 2.45% increase. To keep a conservative projection, the ADA is now projected using the current enrollment at an attendance rate of 92.25% with the assumption that there will not be a large influx of incoming refugee students in the Spring.

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	15,601.00	15,983.00	
	Charter School			
	<b>Total Enrollment</b>	<b>15,601.00</b>	<b>15,983.00</b>	<b>2.4%</b>
1st Subsequent Year (2025-26)	District Regular	15,601.00	15,983.00	
	Charter School			
	<b>Total Enrollment</b>	<b>15,601.00</b>	<b>15,983.00</b>	<b>2.4%</b>
2nd Subsequent Year (2026-27)	District Regular	15,601.00	15,983.00	
	Charter School			
	<b>Total Enrollment</b>	<b>15,601.00</b>	<b>15,983.00</b>	<b>2.4%</b>

**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)

For budget adoption, 2024-25 District student enrollment was projected to remain steady with any upper grade declines mitigated by the expansion of TK age eligibility with the Universal TK implementation and incoming refugee students. CALPADS enrollment has instead increased year over year by 2.45%. The District experienced a large increase of enrollment in the Spring of 2024 and have continued to increase enrollment throughout this year.

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	13,442	14,799	90.8%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>13,442</b>	<b>14,799</b>	
Second Prior Year (2022-23)	District Regular	14,038	15,333	91.6%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>14,038</b>	<b>15,333</b>	
First Prior Year (2023-24)	District Regular	14,459	15,601	92.7%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>14,459</b>	<b>15,601</b>	
Historical Average Ratio:				91.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>				<b>92.2%</b>

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)	District Regular	14,744	15,983	92.2%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>14,744</b>	<b>15,983</b>		
1st Subsequent Year (2025-26)	District Regular	14,744	15,983	92.2%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>14,744</b>	<b>15,983</b>		
2nd Subsequent Year (2026-27)	District Regular	14,744	15,983	92.2%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>14,744</b>	<b>15,983</b>		

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	217,448,019.00	221,539,039.00	1.9%	Met
1st Subsequent Year (2025-26)	223,479,863.00	227,647,923.00	1.9%	Met
2nd Subsequent Year (2026-27)	228,372,658.00	232,667,324.00	1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	115,341,352.88	130,054,386.00	88.7%
Second Prior Year (2022-23)	120,613,598.51	133,662,207.17	90.2%
First Prior Year (2023-24)	130,909,572.53	146,264,976.16	89.5%
	Historical Average Ratio:		89.5%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.5% to 92.5%</b>	<b>86.5% to 92.5%</b>	<b>86.5% to 92.5%</b>

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	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Current Year (2024-25)	144,461,203.29	182,791,525.07	79.0%	Not Met
1st Subsequent Year (2025-26)	147,207,485.71	167,172,560.53	88.1%	Met
2nd Subsequent Year (2026-27)	154,312,858.68	174,882,400.05	88.2%	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)

Carry over funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, Educator Effectiveness etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expended, the budgets disperse to include salaries and benefits to a greater degree. The subsequent year budgets exclude the carry over expenditures.

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)	14,730,759.00	24,252,068.49	64.6%	Yes
1st Subsequent Year (2025-26)	13,990,552.00	15,713,671.41	12.3%	Yes
2nd Subsequent Year (2026-27)	13,990,552.00	15,713,671.41	12.3%	Yes

Explanation:

(required if Yes)

The current year recognizes prior year carry over revenue for categorical recourses which require recognition in the same year as spent. There is over \$8 million in prior year revenues in the programs including Title I, II, III and IV, CSI School Improvement, the final ESSER III, an ESSER IIII Summer Grant Program, and STOP/COPS grants. The 1st and 2nd subsequent years include an increase in federal revenue received for Title I, II and III.

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

Current Year (2024-25)	48,515,284.62	51,646,129.58	6.5%	Yes
1st Subsequent Year (2025-26)	47,373,611.17	47,788,233.51	.9%	No
2nd Subsequent Year (2026-27)	47,581,858.47	47,776,763.28	.4%	No

Explanation:

(required if Yes)

The current year recognizes \$2.8 million in prior year revenue for the In-Person Instruction Grant and the Universal Pre-K Planning and Implementation Grant.

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

Current Year (2024-25)	29,684,105.08	31,194,955.47	5.1%	Yes
1st Subsequent Year (2025-26)	29,086,675.82	29,226,906.19	.5%	No
2nd Subsequent Year (2026-27)	28,349,679.73	29,295,333.61	3.3%	No

Explanation:

(required if Yes)

Local resources which are budgeted as received such as donations and one-time local grants increase the local revenue in the current year.

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

Current Year (2024-25)	11,001,296.20	30,833,500.37	180.3%	Yes
1st Subsequent Year (2025-26)	10,089,766.24	13,598,474.16	34.8%	Yes
2nd Subsequent Year (2026-27)	10,284,867.68	12,950,032.61	25.9%	Yes

Explanation:

(required if Yes)

Books and supplies expenditure budgets against the prior year carry over balances as well as new or increased program revenues have been added since the adopted budget in the current year. Spending is increased in the 1st and 2nd subsequent year due to increased on-going revenue budgeted in programs including ELOP, Title I, and Medi-Cal.

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

Current Year (2024-25)	27,723,602.70	39,072,549.50	40.9%	Yes
1st Subsequent Year (2025-26)	28,771,401.11	33,559,738.85	16.6%	Yes
2nd Subsequent Year (2026-27)	28,783,632.23	33,575,336.97	16.6%	Yes

Explanation:

(required if Yes)

Services and other operating expenditure budgets against the prior year carry over balances as well as new or increased program revenues have been added in the current year. Carry over expenditures are removed in subsequent years. Programs with increased on-going revenue including ELOP and Title I, as well as increases in expenditures in Special Education budgets for services have increased the expenditure budget projections in the subsequent years.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	92,930,148.70	107,093,153.54	15.2%	Not Met
1st Subsequent Year (2025-26)	90,450,838.99	92,728,811.11	2.5%	Met
2nd Subsequent Year (2026-27)	89,922,090.20	92,785,768.30	3.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	38,724,898.90	69,906,049.87	80.5%	Not Met
1st Subsequent Year (2025-26)	38,861,167.35	47,158,213.01	21.4%	Not Met
2nd Subsequent Year (2026-27)	39,068,499.91	46,525,369.58	19.1%	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)

The current year recognizes prior year carry over revenue for categorical recourses which require recognition in the same year as spent. There is over \$8 million in prior year revenues in the programs including Title I, II, III and IV, CSI School Improvement, the final ESSER III, an ESSER III Summer Grant Program, and STOP/COPS grants. The 1st and 2nd subsequent years include an increase in federal revenue received for Title I, II and III.

**Explanation:**

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

The current year recognizes \$2.8 million in prior year revenue for the In-Person Instruction Grant and the Universal Pre-K Planning and Implementation Grant.

**Explanation:**

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

Local resources which are budgeted as received such as donations and one-time local grants increase the local revenue in the current year.

- 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)

Books and supplies expenditure budgets against the prior year carry over balances as well as new or increased program revenues have been added since the adopted budget in the current year. Spending is increased in the 1st and 2nd subsequent year due to increased on-going revenue budgeted in programs including ELOP, Title I, and Medi-Cal.

**Explanation:**

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

Services and other operating expenditure budgets against the prior year carry over balances as well as new or increased program revenues have been added in the current year. Carry over expenditures are removed in subsequent years. Programs with increased on-going revenue including ELOP and Title I, as well as increases in expenditures in Special Education budgets for services have increased the expenditure budget projections in the subsequent years.

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	10,409,451.73	10,409,452.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,738,343.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.0%	17.6%	18.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.0%</b>	<b>5.9%</b>	<b>6.0%</b>

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)	(24,503,422.22)	190,103,056.23	12.9%	Not Met
1st Subsequent Year (2025-26)	886,071.76	169,415,897.53	N/A	Met
2nd Subsequent Year (2026-27)	1,817,710.64	176,075,737.05	N/A	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)

In the 23-24 unaudited actuals there were budgeted but unspent funds which resulted in carry over fund balances for sites and programs, which get posted after closing, for 1st interim. With the adopted budget projected to have deficit spending prior to posting the carry over and designations, the deficit spending only increases once the available carry over budgets are posted. Without the carry over budgets and one-time expenditures budgeted, the subsequent years do not have deficit spending. Special Education encroachment on the unrestricted general fund has also been increasing at a rate faster than revenue increases and other expenditures causing deficit spending to increase.

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)	78,636,160.08	
1st Subsequent Year (2025-26)	72,735,539.00	Met	
2nd Subsequent Year (2026-27)	73,925,433.92	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)	75,739,597.00	

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)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,744	14,744	14,744
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	362,058,490.10	317,122,471.19	318,608,313.38
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)	362,058,490.10	317,122,471.19	318,608,313.38

4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,861,754.70	9,513,674.14	9,558,249.40
6. Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>10,861,754.70</b>	<b>9,513,674.14</b>	<b>9,558,249.40</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	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)	10,861,754.70	9,513,674.00	9,558,249.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	43,573,120.42	46,231,720.59	48,035,866.23
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)	54,434,875.12	55,745,394.59	57,594,115.23
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.03%	17.58%	18.08%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>10,861,754.70</b>	<b>9,513,674.14</b>	<b>9,558,249.40</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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)

1b. If Yes, identify the interfund borrowings:

Temporary loans are provided to Child Nutrition and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the programs, and the loans are only needed to remedy temporary cash flow needs.

**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)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(57,646,793.31)	(60,633,093.96)	5.2%	2,986,300.65	Not Met
1st Subsequent Year (2025-26)	(58,798,257.83)	(61,738,170.00)	5.0%	2,939,912.17	Met
2nd Subsequent Year (2026-27)	(60,224,348.10)	(62,787,469.00)	4.3%	2,563,120.90	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	3,500,000.00	New	3,500,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	1,193,337.00	7,311,531.16	512.7%	6,118,194.16	Not Met
1st Subsequent Year (2025-26)	1,213,491.00	2,243,337.00	84.9%	1,029,846.00	Not Met
2nd Subsequent Year (2026-27)	1,230,384.00	1,193,337.00	-3.0%	(37,047.00)	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)

Contributions to the Routine Restricted Maintenance fund of at least 3% of expenditures are required to be made. Carry over expenditure budgets increase the budgeted contribution to RRMA in the amount of \$1.7 million, but the actual contribution amount is based on the final actual expenditures in fund 01. Special Education contributions have also increased by \$1.3 million since budget adoption.

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

**Explanation:**

Due to changes in the Learning Recovery Emergency Block grant requirements the District has accelerated spending plans for the

Cajon Valley Union Elementary  
San Diego County

(required if NOT met)

First Interim  
General Fund  
School District Criteria and Standards Review

37 67991 000000  
Form 01CSI  
F81X42ZKGT(2024-25)

stabilization of staff-to-pupil ratios, instructional time, and educational services by funding a portion of the teaching salaries with the grant. The savings to the unrestricted general fund in 2023-24 and 2024-25 will be kept in Fund 17 until 2026-27, at which time the funds will be transferred back in to fund 01.

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

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

At budget adoption the transfers out budgeted were \$720k to cover a portion of the solar leases and the \$470k transfer of mandated block grant revenues to fund 20. After 2023-24 close and the plan to accelerate the spending of the above categorical grants, fund 17 was opened to transfer the savings in the general fund in to for 2024-25 and 2025-26.

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	13	2109-8699 & 8919	2109-7438 & 7439	12,934,749
Certificates of Participation				
General Obligation Bonds	17	51-8600	51-7400	140,112,003
Supp Early Retirement Program	2	01-8699, attrition	0100-5800	1,188,891
State School Building Loans				
Compensated Absences		All funds with payroll	All funds with payroll, objects 1100-2900	2,158,806

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25
<b>TOTAL:</b>				<b>156,394,449</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)			
Capital Leases	1,528,204	1,496,540	1,464,499	1,432,081
Certificates of Participation				
General Obligation Bonds	17,569,366	19,327,528	20,126,646	13,744,556
Supp Early Retirement Program	886,881	886,881	302,010	0
State School Building Loans				
Compensated Absences	180,000	180,000	180,000	180,000

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25

Total Annual Payments:	20,164,451	21,890,949	22,073,155	15,356,637
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for leases and general fund commitments are decreasing annually. Total annual payments are increasing only for the General Obligation Bond payments made out of Fund 51 through the County Treasurer.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
2	OPEB Liabilities				
	a. Total OPEB liability	51,952,453.00		37,635,721.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		0.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	51,952,453.00		37,635,721.00	

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

		Actuarial	
e.	If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2024

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
3	OPEB Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method				
	Current Year (2024-25)	0.00		0.00	
	1st Subsequent Year (2025-26)	0.00		0.00	
	2nd Subsequent Year (2026-27)	0.00		0.00	

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

Current Year (2024-25)	1,974,763.00	2,012,293.30
1st Subsequent Year (2025-26)	2,034,006.00	2,072,662.00
2nd Subsequent Year (2026-27)	2,095,026.00	2,134,842.00

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

Current Year (2024-25)	1,974,763.00	2,012,293.30
1st Subsequent Year (2025-26)	2,034,006.00	2,072,662.00
2nd Subsequent Year (2026-27)	2,095,026.00	2,134,842.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	175	163
1st Subsequent Year (2025-26)	175	163
2nd Subsequent Year (2026-27)	175	163

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

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

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,018.6	1,079.5	1,079.5	1,079.5

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

No

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?

Yes

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)
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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	1,153,786		
		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	13,390,897	13,926,533	14,483,594
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	5.0%	4.0%	4.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,844,194	1,871,857	1,899,934
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**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.):

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**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.

No
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**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	997.4	1,065.6	1,065.6	1,065.6

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

No
----

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?

Yes
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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:

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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
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 

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End Date: 

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5. Salary settlement:

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

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**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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**Negotiations Not Settled**

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

570,328
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	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,934,123	7,211,488	7,499,947
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	5.0%	4.0%	4.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	999,766	1,014,762	1,029,984
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**

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

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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	132.0	139.0	139.0	139.0

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
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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")			

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

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


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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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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- Are costs of other benefits included in the interim and MYPs?
- 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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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**

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

- |                                                                                                                                                                                                                                                         |                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>A1.</b> 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)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?                                                                                                                                                             | <input type="text" value="Yes"/> |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?                                                                                                                                                                         | <input type="text" value="No"/>  |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?                                                                                                  | <input type="text" value="No"/>  |
| <b>A5.</b> 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? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                                    | <input type="text" value="No"/>  |
| <b>A7.</b> Is the district's financial system independent of the county office system?                                                                                                                                                                  | <input type="text" value="Yes"/> |
| <b>A8.</b> 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.)                                                                  | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?                                                                                                                      | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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# DISTRICT FORMS

MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

**Cajon Valley Union School District Multiyear Projection for 2024-25 thru 2026-27**  
**Based on 2024-25 FIRST INTERIM, Updated 12/09/24**

Assumptions:		Current			Current			Current		
		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		1.07%	79.23%	14,744.32	2.93%	79.00%	14,744.32	3.08%	77.85%	14,744.32
		2024-25 FIRST INTERIM			2025-26 Projected			2026-27 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	210,877,378	1,506,777	212,384,155	216,986,262	1,506,777	218,493,039	222,005,663	1,506,777	223,512,440
Federal Revenue	8100-8299	8,873	24,243,195	24,252,068	8,873	15,704,798	15,713,671	8,873	15,704,798	15,713,671
Other State Revenue	8300-8599	4,969,402	46,676,728	51,646,130	5,030,774	42,757,460	47,788,234	5,083,722	42,693,041	47,776,763
Local Revenue	8600-8799	10,377,075	20,817,881	31,194,955	10,014,230	19,212,676	29,226,906	10,082,658	19,212,676	29,295,334
Interfund Transfers In	8900-8929	0	0	0	0	0	0	3,500,000	0	3,500,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Contribution to Restricted Fund	8980-8999	(60,633,094)	60,633,094	0	(61,775,589)	61,775,589	0	(62,787,469)	62,787,469	0
<b>Total Revenue with Adjustments</b>		<b>165,599,634</b>	<b>153,877,675</b>	<b>319,477,309</b>	<b>170,264,550</b>	<b>140,957,300</b>	<b>311,221,850</b>	<b>177,893,448</b>	<b>141,904,761</b>	<b>319,798,208</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	76,951,836	46,944,953	123,896,790	78,294,256	43,192,037	121,486,293	83,122,670	39,149,808	122,272,478
Classified Salaries	2000-2999	26,718,186	32,690,431	59,408,617	27,068,157	32,409,285	59,477,442	27,474,180	32,895,424	60,369,604
Employee Benefits	3000-3999	40,791,181	42,858,510	83,649,690	41,845,073	41,203,726	83,048,799	43,716,009	40,823,129	84,539,139
Books/Supplies	4000-4999	21,601,701	9,231,800	30,833,500	6,911,497	6,686,977	13,598,474	7,119,760	5,830,272	12,950,033
Services/Operating Expenses	5000-5999	19,588,674	19,483,876	39,072,550	17,482,117	16,077,621	33,559,739	17,483,069	16,092,268	33,575,337
Capital Outlay	6000-6999	2,949,048	14,559,949	17,508,996	257,572	3,074,000	3,331,572	257,572	3,074,000	3,331,572
Other Outgo & Long Term Debt	7100-7499	22,942	1,323,707	1,346,649	22,942	1,323,707	1,346,649	22,942	1,323,707	1,346,649
Direct/Indirect Support	7300-7399	(5,832,042)	4,862,208	(969,833)	(4,709,053)	3,739,220	(969,833)	(4,313,802)	3,343,968	(969,833)
Interfund Transfers Out	7600-7629	7,311,531	0	7,311,531	2,243,337	0	2,243,337	1,193,337	0	1,193,337
<b>Total Expenditures</b>		<b>190,103,056</b>	<b>171,955,434</b>	<b>362,058,490</b>	<b>169,415,898</b>	<b>147,706,574</b>	<b>317,122,471</b>	<b>176,075,737</b>	<b>142,532,576</b>	<b>318,608,313</b>
Beginning Fund Balance		79,835,495	41,381,847	121,217,342	55,332,073	23,304,087	78,636,160	56,180,726	16,554,813	72,735,539
<b>Projected Ending Fund Balance</b>		<b>55,332,073</b>	<b>23,304,087</b>	<b>78,636,160</b>	<b>56,180,726</b>	<b>16,554,813</b>	<b>72,735,539</b>	<b>57,998,436</b>	<b>15,926,998</b>	<b>73,925,434</b>
Excess or (Deficit)		<b>(24,503,422)</b>	<b>(18,077,759)</b>	<b>(42,581,182)</b>	<b>848,653</b>	<b>(6,749,274)</b>	<b>(5,900,621)</b>	<b>1,817,711</b>	<b>(627,816)</b>	<b>1,189,895</b>
Revolving Cash		152,374	0	152,374	152,374	0	152,374	152,374	0	152,374
Stores		262,805	0	262,805	262,805	0	262,805	262,805	0	262,805
Prepaid Expenditures		482,019	0	482,019	57,571	0	57,571	26,561	0	26,561
Restricted		0	23,304,087	23,304,087	0	16,554,813	16,554,813	0	15,926,998	15,926,998
Mandated Reserve for Contingencies		10,861,755	0	10,861,755	9,513,674	0	9,513,674	9,558,249	0	9,558,249
Other Commitments		0	0	0	0	0	0	0	0	0
See MYP Assumptions for breakdown										
<b>Unappropriated Reserve</b>		<b>43,573,120</b>	<b>0</b>	<b>43,573,120</b>	<b>46,194,301</b>	<b>0</b>	<b>46,194,301</b>	<b>47,998,447</b>	<b>0</b>	<b>47,998,447</b>

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND  
ASSUMPTIONS USED TO DEVELOP THE  
2024-25 THROUGH 2026-27 MULTI-YEAR BUDGET PROJECTION  
FOR 2024-25 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2024-25	1.07% COLA applied to base, 79.23% Unduplicated
2025-26	2.93% COLA applied to base, 79.00% Unduplicated
2026-27	3.08% COLA applied to base, 77.85% Unduplicated

Projected statutory COLA from the State budget adoption period was added to the base LCFF calculation for each year. New COLA projections will be released with the January Governor’s Budget, which is used for the Second Interim budget.

2. The 2024-25 budget includes continuing one-time special program sources that span one to several years according to spending plans, including the Arts, Music & Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, the final period for Inclusive Early Education Expansion Program (IEEEP), ESSER III and In-Person Instruction grants, Educator Effectiveness 2021-26, Kitchen Infrastructure and Training funds, and several local grants. Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years.
3. Carryover revenues from categorical programs such as Title I, Title II, Title III, Title IV, ESSA CSI, etc. that require the revenue recognition in the year expended have been added since budget adoption and removed from subsequent years. Prior year fund balances carried forward into this year including One-time Mandated Costs, local school donation balances, school Basic and Supplemental & Concentration (S/C) budget balances, District S/C, etc. Expenditures against these revenues and carryover fund balances are budgeted until they are exhausted and are not included in subsequent years.
4. 2024-25 District student enrollment is projected to remain steady. Current year enrollment was updated from the adopted budget using preliminary CALPADS enrollment counts, a growth of 382 students. ADA for the three years has been projected using an attendance rate of 92.25%. The attendance rate prior to COVID-19 trended at or above 95%. With our steady enrollment and gradually improving attendance rate, funded ADA is projected to be the current year ADA of 14,744 for all three years.
5. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 2.86% in 2025-26 and 2.81% in 2026-27. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
6. Annual rate changes in STRS and PERS pension costs are included in the 2024-25 budget and subsequent years. STRS reached the current established target rate in 2022-23 so remains constant, and PERS contribution fluctuations continue each year.

	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%

7. An annual increase of 4% for district-paid health benefit premiums is included in the subsequent years.
8. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2024-25 and subsequent years.
9. General Fund COVID relief grants had to be obligated by September 30, 2024. Carryover in these COVID funds were fully obligated by the deadline.

<b>COVID Relief Funds</b>	<b>Funds Expensed in 2024-25</b>
ESSER III – ARP	\$4,166,871
In-Person Instruction Grant (State funds)	\$2,220,922

10. ESSER III had about \$5,000,000 budgeted annually for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff”, providing relief to the general fund for those expenditures. \$3,500,000 of these expenditures were planned to be moved to the restricted Learning Recovery Emergency Block Grant under the allowable use to stabilize the amount of instructional time or services provided to pupils in the budget year and subsequent years Multi-Year Projections. Due to changing regulations and new requirements with spending the Learning Recovery Emergency Block grant, the expenditures to stabilize staff to pupil ratios and instructional time was accelerated to expend the Learning Recovery Block Grant by June 30, 2025. The additional fund balance in the Unrestricted General Fund are budgeted to be transferred into Fund 17, and \$3.5 million will be transferred back to the General Fund in each of the 2026-27 and 2027-28 fiscal years.
11. Negotiations have not been settled for the 2024-25 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.
12. The Reserve Cap is no longer triggered for 2024-25, so all commitments in the budget are released and will be reviewed as necessary should the cap be triggered again in the future.
13. Special Education encroachment is currently projected at a 7% increase for 2024-25, 5% increase in 2025-26, and 2% increase in 2026-27, after adding some increases on top of the normal step & column and CPI increases. Recently the Special Education encroachment has actually been at a much higher rate, however. Special Education services are becoming more costly, as well as the percentage of students with IEPs has increased.

<i>\$ in millions</i>	<b>Actual</b>					<b>Projected</b>		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Special Education Contribution	\$28.0	\$30.3	\$31.5	\$38.2	\$46.8	\$50.2	\$52.6	\$53.6
\$ Increase over prior year	\$2.3	\$2.4	\$1.2	\$6.6	\$8.7	\$3.4	\$2.4	\$1.0
% Increase over prior year	9%	9%	4%	21%	23%	7%	5%	2%
Student count with IEP	2,620	2,637	2,917	3,251	3,600			
% Increase of student count	2%	1%	11%	11%	11%			
% of Enrollment with IEP	15%	16%	17%	19%	20%			

Cajon Valley Union (67991)			
	2024-25	2025-26	2026-27
<b>General Assumptions</b>			
COLA & Augmentation	1.07%	2.93%	3.08%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Student Assumptions:			
Enrollment Count	15,983	15,983	15,983
Unduplicated Pupil Count (UPC)	12,710	12,230	12,390
Unduplicated Pupil Percentage (UPP)	79.23%	79.00%	77.85%
Current Year LCFF Average Daily Attendance (ADA)	14,744.32	14,744.32	14,744.32
Funded LCFF ADA	14,744.32	14,744.32	14,744.32
LCFF ADA Funding Method	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-
Funded NSS ADA	-	-	-
NSS ADA Funding Method(s)			
<b>LCFF Entitlement Summary</b>			
Base Grant	\$150,027,123	\$154,423,779	\$159,182,398
Grade Span Adjustment	6,931,455	7,130,825	7,350,133
<i>Adjusted Base Grant</i>	\$156,958,578	\$161,554,604	\$166,532,531
Supplemental Grant	24,871,656	25,525,627	25,929,116
Concentration Grant	24,720,191	25,202,518	24,734,244
<b>Total Base, Supplemental and Concentration Grant</b>	\$206,550,425	\$212,282,749	\$217,195,891
Allowance: Necessary Small School	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633
Add-on: Home-to-School Transportation	1,035,568	1,065,910	1,098,740
Add-on: Small School District Bus Replacement Program	-	-	-
Add-on: Economic Recovery Target	-	-	-
Add-on: Transitional Kindergarten	2,026,752	2,372,970	2,446,399
<b>Total Allowance and Add-On Amounts</b>	\$4,326,953	\$4,703,513	\$4,809,772
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	<b>\$210,877,378</b>	<b>\$216,986,262</b>	<b>\$222,005,663</b>
Miscellaneous Adjustments	-	-	-
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	<b>\$ 210,877,378</b>	<b>\$ 216,986,262</b>	<b>\$ 222,005,663</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,302	\$ 14,717	\$ 15,057
Additional State Aid	-	-	-
Total LCFF Entitlement with Additional State Aid	210,877,378	216,986,262	222,005,663
<b>LCFF Sources Summary</b>			
<b>Funding Source Summary</b>			
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 41,069,278	\$ 41,069,278	\$ 41,069,278
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 26,992,599	\$ 27,778,306	\$ 28,628,261
Net State Aid (excludes Additional State Aid)	\$ 142,815,501	\$ 148,138,678	\$ 152,308,124
Additional State Aid	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 210,877,378</b>	<b>\$ 216,986,262</b>	<b>\$ 222,005,663</b>
<b>Funding Source by Resource-Object</b>			
State Aid (Resource Code 0000, Object Code 8011)	\$ 142,815,501	\$ 148,138,678	\$ 152,308,124
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 26,992,599	\$ 27,778,306	\$ 28,628,261
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (29,521)	\$ -	\$ -
(P-A less Prior Year Accrual)			
Property Taxes (Object 8021 to 8089)	\$ 51,730,939	\$ 51,730,939	\$ 51,730,939
In-Lieu of Property Taxes (Object Code 8096)	(10,661,661)	(10,661,661)	(10,661,661)
<b>Entitlement and Source Reconciliation</b>			
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 210,877,378	\$ 216,986,262	\$ 222,005,663
Additional State Aid	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -
Total Funding Sources	\$ 210,877,378	\$ 216,986,262	\$ 222,005,663
<b>LCAP Percentage to Increase or Improve Services Calculation</b>			
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 158,985,330	\$ 163,927,574	\$ 168,978,930
Supplemental and Concentration Grant funding in the LCAP year	\$ 49,591,847	\$ 50,728,145	\$ 50,663,360
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 5,704,660	\$ 5,815,965	\$ 5,707,902
Percentage to Increase or Improve Services	31.19%	30.95%	29.98%

Cajon Valley Union (67991)			
	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>			
<b>Base, Supplemental and Concentration Rate per ADA</b>			
Grades TK-3	\$ 14,564.99	\$ 14,969.09	\$ 15,315.51
Grades 4-6	\$ 13,392.47	\$ 13,764.15	\$ 14,083.02
Grades 7-8	\$ 13,788.58	\$ 14,171.49	\$ 14,499.07
Grades 9-12	\$ 16,396.80	\$ 16,852.05	\$ 17,241.85
<b>Base Grants</b>			
Grades TK-3	\$ 10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$ 10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$ 10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$ 12,144	\$ 12,500	\$ 12,885
<b>Grade Span Adjustment</b>			
Grades TK-3	\$ 1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$ 316	\$ 325	\$ 335
<b>Supplemental Grant</b>			
	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>			
Grades TK-3	\$ 2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$ 2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$ 2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$ 2,492	\$ 2,565	\$ 2,644
<b>Actual - 1.00 ADA, Local UPP as follows:</b>			
	79.23%	79.00%	77.85%
Grades TK-3	\$ 1,754	\$ 1,800	\$ 1,828
Grades 4-6	\$ 1,613	\$ 1,655	\$ 1,681
Grades 7-8	\$ 1,660	\$ 1,704	\$ 1,731
Grades 9-12	\$ 1,974	\$ 2,026	\$ 2,058
<b>Concentration Grant (&gt;55% population)</b>			
	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>			
Grades TK-3	\$ 7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$ 6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$ 6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$ 8,099	\$ 8,336	\$ 8,593
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>			
	24.2300%	24.0000%	22.8500%
Grades TK-3	\$ 1,743	\$ 1,777	\$ 1,744
Grades 4-6	\$ 1,603	\$ 1,634	\$ 1,604
Grades 7-8	\$ 1,650	\$ 1,682	\$ 1,651
Grades 9-12	\$ 1,962	\$ 2,001	\$ 1,964

CAJON VALLEY UNION ELEMENTARY

CASHFLOW  
2024-25

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
12/9/24	November	67991	00600	A. Wilnot

*Miranda Dewing*  
District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2024-25 Working Budget	
<b>CHARTER</b>																
BEGINNING BALANCE:		113,619,765	103,506,541	89,045,967	92,425,915	89,287,399	81,634,208	79,796,908	73,037,012	70,333,805	76,579,948	69,481,277	71,761,135			
<b>LCFF SOURCES</b>																
1.1	S	8011	LCFF	6,836,481	6,836,481	12,305,666	12,317,651	12,305,666	13,173,365	13,173,365	13,173,365	13,173,365	13,173,365	142,815,501	142,815,501	
1.2	S	8021-8046	Property Taxes	493,323	818,834	362,722	845,926	3,940,643	6,467,070	6,467,070	6,467,070	6,467,070	6,467,070	51,730,939	51,730,939	
1.3	S	8012	EPA	0	0	6,686,200	0	2,900,914	2,900,914	2,900,914	2,900,914	2,900,914	2,900,914	26,992,599	26,992,599	
1.4	S	8047	RDA Residual Balance & CRD	0	0	0	0	518,133	518,133	518,133	518,133	518,133	518,133	3,626,931	3,626,931	
1.5	S	8096	Charter In Lieu Taxes	0	(644,012)	(1,299,433)	(841,368)	(856,865)	(1,002,855)	(1,002,855)	(1,002,855)	(1,002,855)	(1,002,855)	(10,661,661)	(10,661,661)	
1.6	S	8097	Special Education - Prop Tax Transfer	0	0	0	0	215,254	215,254	215,254	215,254	215,254	215,254	1,506,777	1,506,777	
1.7	A	Multiple	Other Revenue Sources	0	0	0	0	(518,133)	(518,133)	(518,133)	(518,133)	(518,133)	(518,133)	(3,626,931)	(3,626,931)	
8000-8099 TOTAL LCFF SOURCES			7,329,804	7,011,393	18,055,155	12,322,209	15,399,444	21,753,748	21,753,748	21,753,748	21,753,748	21,753,748	21,753,748	212,384,155	212,384,155	
<b>FEDERAL REVENUE</b>																
2.1	A	8110	Impact Aid	0	0	0	0	0	0	0	0	0	0	0	0	
2.2	S	8181&8182	Special Education	6,636	0	56	0	1,257,520	0	0	1,257,520	0	251,504	2,773,235	5,030,079	
2.3	S/A	8285 9068	Assets - Pass Through	0	0	0	0	0	0	0	0	0	0	0	0	
2.4	S	8290 3010&3025	Title I - Fed Cash Mgmt System	0	0	0	866,650	2,101,467	0	0	2,318,129	0	2,318,129	7,604,376	9,272,517	
2.5	S	8290 4035	Title II - Fed Cash Mgmt System	0	0	0	0	0	337,928	0	337,928	0	337,928	1,013,784	1,351,712	
2.6	S	8290 4201&4203	Title III - Fed Cash Mgmt System	87,827	0	0	116,925	358,748	0	358,748	0	0	358,748	1,280,997	1,434,993	
2.7	A	Multiple	Other Federal	458,245	8,873	3,045	86,182	272,000	1,104	467,323	3,252	11,875	22,415	2,136,620	2,995,996	
2.8	M	Multiple LLMF	Other Federal (Learning Loss Mitigation Funds)	0	0	0	0	0	0	2,083,436	0	0	2,083,436	4,166,871	4,166,871	
8100-8299 TOTAL FEDERAL REVENUE			552,708	8,873	3,100	1,069,757	2,373,467	1,955,300	467,323	2,086,687	4,808,875	11,875	2,357,354	18,975,883	24,252,068	
<b>OTHER STATE REVENUE</b>																
3.1	S	8311 6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	55,574	55,574	100,033	100,033	100,033	0	0	0	53,308	601,605	1,066,160	1,066,160	
3.2	M	8311-8319	PA Recompensations CY & PY	0	0	0	0	0	0	0	0	0	0	0	0	
3.3	S	8550	Mandate Block	0	0	0	528,311	0	0	0	0	0	0	528,311	528,311	
3.4	S	8560	Lottery	0	0	0	68,838	0	0	960,138	0	960,138	0	2,949,253	3,840,554	
3.5	O	8590 7690	STRS On-Behalf - Revenue	0	0	0	0	0	0	0	0	0	10,906,850	10,906,850		
3.6	A	Multiple	Other State	2,150,424	1,534,030	2,761,254	2,761,254	2,768,754	1,396,191	1,241,543	1,864,161	2,777,311	2,679,363	4,359,825	21,986,565	
3.7	M	Multiple LLMF	Other Local (Learning Loss Mitigation Funds)	2,220,922	0	0	0	0	682,420	0	682,420	0	(856,082)	2,729,680	2,729,680	
8300-8599 TOTAL OTHER STATE REVENUE			4,426,920	1,589,604	2,861,287	2,930,125	3,397,098	1,396,191	2,884,101	1,864,161	2,777,311	4,413,133	4,413,133	46,672,927	70,802,494	
<b>OTHER LOCAL REVENUE</b>																
4.1	S	8792 SPED	PA Special Education - Pass Through	708,225	726,756	1,291,482	1,291,482	1,291,482	353,514	675,240	762,643	563,465	798,803	781,496	623,257	9,867,844
4.2	A	Multiple	Other Local	204,331	1,639,367	283,781	1,277,487	808,974	360,433	688,457	777,571	574,494	814,438	796,793	635,456	8,861,582
8600-8799 TOTAL OTHER LOCAL REVENUE			912,556	2,366,123	1,575,263	2,568,969	2,100,456	713,947	1,363,697	1,540,214	1,137,989	1,613,241	1,578,289	1,288,713	18,729,426	27,482,812
<b>OTHER FINANCING SOURCES</b>																
5.1	A	8900-8998	Transfers In & Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	
8900-8998 TOTAL OTHER FINANCING SOURCES			0	0	0	0	0	0	0	0	0	0	0	0	0	
8000-8998 TOTAL REVENUE			13,221,988	10,975,904	22,494,805	18,891,060	23,260,465	25,819,186	26,468,869	27,244,810	30,477,894	27,700,787	30,102,524	40,104,099	296,762,392	
<b>SALARIES &amp; BENEFITS</b>																
6.1	A	1000-1999	Certificated	1,447,006	11,474,049	10,914,159	10,827,358	10,894,072	12,699,421	13,120,670	12,327,731	11,014,425	11,200,270	11,090,283	6,887,346	123,896,790
6.2	A	2000-2999	Classified	2,533,451	4,820,276	4,952,499	4,912,696	4,990,887	6,089,383	6,291,373	5,911,157	5,281,426	5,370,539	5,317,800	2,937,129	59,408,617
6.3	A	3000-3999	Benefits	1,410,359	6,260,618	6,107,863	6,092,846	6,111,994	7,456,141	7,703,467	7,237,913	6,466,839	6,575,953	6,511,377	4,807,472	72,742,840
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	0	0	0	0	0	0	0	0	0	0	10,906,850	10,906,850	
6.5	M	1000-3999 LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	0	0	0	0	0	0	0	0	0	0	0	0	
1000-3999 TOTAL SALARIES & BENEFITS			5,390,815	22,554,944	21,974,522	21,832,900	21,996,853	26,244,945	27,115,509	25,476,801	22,762,689	23,146,762	22,919,460	25,838,798	266,955,097	
<b>OTHER EXPENDITURES</b>																
7.1	A	4000-4999	Supplies	303,197	812,018	816,984	535,005	694,934	1,636,426	3,143,116	2,540,410	769,360	4,172,390	1,535,166	2,920,158	19,879,165
7.2	A	5500-5599	Utilities	106,414	343,464	437,970	532,340	327,653	229,835	545,938	296,068	254,110	346,444	223,975	267,419	3,911,629
7.3	A	5000-5999	Other Services (Excl. Utilities)	4,321,237	2,171,494	2,479,165	2,987,419	2,843,930	1,703,804	2,958,934	2,380,781	289,292	6,102,581	2,224,104	3,328,902	33,791,644
7.4	A	6000-6999	Capital	1,052,656	2,538,711	2,513,245	445,747	988,182	623,320	856,190	644,879	156,300	1,031,280	899,962	1,073,301	12,823,775
7.5	O	7200-7299	Pass Through Revenues	0	0	0	0	0	0	0	0	0	0	0	0	
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	4,146	35,403	17,040	4,807,325	7,374	0	0	0	0	0	3,017,059	7,688,346	
7.7	M	4000-7999 LLMF	Other Expenditures (Learning Loss Mitigation Funds)	0	0	0	0	0	0	0	0	0	0	0	0	
4000-7998 TOTAL OTHER EXPENDITURES			5,787,650	5,901,089	6,264,405	9,107,837	4,862,072	4,193,356	7,504,178	5,862,138	1,469,062	11,652,695	4,883,208	10,606,838	78,094,559	
1000-7998 TOTAL EXPENDITURES			11,178,466	28,456,033	28,238,927	30,940,737	26,859,025	30,438,331	34,619,687	31,338,939	24,231,751	34,799,457	27,802,667	36,145,637	345,049,657	
8000-7998 TOTAL EXPENDITURES			11,178,466	28,456,033	28,238,927	30,940,737	26,859,025	30,438,331	34,619,687	31,338,939	24,231,751	34,799,457	27,802,667	36,145,637	345,049,657	

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2024-25 Working Budget
<b>SMART</b>	BEGINNING BALANCE:	113,619,765	103,506,541	89,045,967	92,425,915	89,287,399	81,634,208	79,796,908	73,037,012	70,333,805	76,579,948	69,481,277	71,781,135		

ASSETS		Beginning Bal												Ending Balance		
8.1 NP	9111-9199	Other Cash Equivalents	\$ (951,911)	77,151	(991,467)	670,795	176,327	732,593								(286,513)
8.2 NP	9200-9299	Receivables	\$ 2,130,243	(1,126,843)	(43,107)	(671,606)	(82,031)	(34,038)	(86,309)	(43,154)	(43,154)					(0)
8.2 NP	9290	Receivables from Government	\$ 28,431,976	(505,119)	(2,182,078)	(11,209,734)	(6,317,143)	(827,829)	(3,695,036)	(1,847,518)	(1,847,518)					0
8.3 NP	9300-9319	Temporary Loans / Due From	\$ 5,847,847	0	0	500,000	(5,847,847)	0	0	0	0	0	0	0	0	500,000
8.4 NP	9320-9499	Other Assets	\$ 744,869	(232,273)	376,974	(26,605)	36,687	9,236								906,888
8.5 M	92XX	Deferrals (Excl. Adj. & PY Recor	\$ -	0	0	0	0	0	0	0	0	0	0	0	0	0
9111-9499	TOTAL ASSETS (excluding cash 9110)	\$ 36,203,024	(1,787,088)	(2,835,878)	(10,780,188)	(12,054,987)	(133,658)	(3,781,845)	(1,586,873)	(1,896,873)	0	0	0	0	1,120,375	

CURRENT LIABILITIES		Beginning Bal												Ending Balance		
9.1 NP	9500-9599	Payables	\$ 13,183,749	(10,203,628)	(1,568,888)	(1,087,766)	1,188,742	66,145	(789,177)	(394,589)	(394,589)	0	0	0	0	(0)
9.1 NP	9590	Payables to Government	\$ 420,647	(1)	0	0	0	0	(210,323)	(105,161)	(105,161)	0	0	0	0	0
9.2 NP	9650-9659	Unearned Revenue	\$ 2,916,034	(2,916,034)	0	0	0	0	0	0	0	0	0	0	0	0
9.3 M	95XX	Deferrals (EPA Recover)	\$ -	0	0	0	0	0	0	0	0	0	0	0	0	0
9500-9659	TOTAL CURRENT LIABILITIES	\$ 16,520,430	(13,119,663)	(2,568,888)	(1,087,766)	1,188,742	66,145	(999,500)	(499,750)	(499,750)	0	0	0	0	0	

OTHER ACTIVITY													Ending Balance			
10.1 NP	9793	Audit Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.2 NP	9795	Other Restatements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.3 NP	7999	Expense Suspense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.4 NP	8999	Revenue Suspense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.5 NP	9910	Payroll Suspense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.6 NP	Multiple	Treasury Reconciling Items	(824,168)	1,748,764	(527,314)	73,972	359,185	0	0	0	0	0	0	0	0	830,439
9111-9499	TOTAL OTHER ACTIVITY	(824,168)	1,748,764	(527,314)	73,972	359,185	0	0	0	0	0	0	0	0	0	830,439

<b>ENDING BALANCE SUBTOTAL</b>	<b>Prior to Borrowing</b>	<b>94,520,981</b>	<b>89,045,967</b>	<b>92,425,915</b>	<b>93,672,959</b>	<b>90,619,788</b>	<b>84,396,908</b>	<b>73,037,012</b>	<b>70,333,805</b>	<b>76,579,948</b>	<b>69,481,277</b>	<b>71,781,135</b>	<b>75,739,597</b>	<b>75,739,597</b>
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BORROWING ACTIVITY		Beginning Bal												Ending Balance		
11.1 M	9640	TRAN / TTF Principal Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.2 M	8660	TRAN / TTF Premium	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.4 M	9135&9640	TRAN / TTF Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.5 M	9600-9619	Temporary Loans / Due To	\$ 8,985,560	0	0	(4,385,560)	(4,600,000)	0	0	0	0	0	0	0	0	0
11.6 M	9620-9649	Other Liabilities (Excluding TRAN	\$ -	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL BORROWING ACTIVITY	\$ 8,985,560	0	0	0	(4,385,560)	(4,600,000)	0	0	0	0	0	0	0	0	0

<b>ENDING CASH BALANCE</b>	<b>9110</b>	<b>103,506,541</b>	<b>89,045,967</b>	<b>92,425,915</b>	<b>89,287,399</b>	<b>81,634,208</b>	<b>79,796,908</b>	<b>73,037,012</b>	<b>70,333,805</b>	<b>76,579,948</b>	<b>69,481,277</b>	<b>71,781,135</b>	<b>75,739,597</b>	<b>75,739,597</b>
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# BOSTONIA GLOBAL CHARTER

SACS FORM 09I

BOSTONIA GLOBAL MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	18,200,383.00	18,200,383.00	4,316,939.00	17,243,915.00	(956,468.00)	-5.3%
2) Federal Revenue		8100-8299	315,261.00	315,261.00	15,974.00	434,991.00	119,730.00	38.0%
3) Other State Revenue		8300-8599	1,380,346.00	1,380,346.00	341,923.67	1,496,129.67	115,783.67	8.4%
4) Other Local Revenue		8600-8799	379,265.00	379,265.00	85,844.33	390,917.09	11,652.09	3.1%
5) TOTAL, REVENUES			20,275,255.00	20,275,255.00	4,760,681.00	19,565,952.76		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,149,693.00	7,149,693.00	2,009,204.00	7,349,764.86	(200,071.86)	-2.8%
2) Classified Salaries		2000-2999	1,515,614.00	1,515,614.00	367,095.83	1,692,501.54	(176,887.54)	-11.7%
3) Employee Benefits		3000-3999	3,362,339.00	3,362,339.00	844,146.17	3,509,671.60	(147,332.60)	-4.4%
4) Books and Supplies		4000-4999	298,274.00	298,274.00	123,312.97	462,641.58	(164,367.58)	-55.1%
5) Services and Other Operating Expenditures		5000-5999	6,893,247.00	6,893,247.00	383,039.55	7,392,296.04	(499,049.04)	-7.2%
6) Capital Outlay		6000-6999	0.00	0.00	19,117.48	33,547.49	(33,547.49)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,219,167.00	19,219,167.00	3,745,916.00	20,440,423.11		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,056,088.00	1,056,088.00	1,014,765.00	(874,470.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,056,088.00	1,056,088.00	1,014,765.00	(874,470.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,342,622.99	4,342,622.99		4,342,622.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,622.99	4,342,622.99		4,342,622.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,622.99	4,342,622.99		4,342,622.99		
2) Ending Balance, June 30 (E + F1e)			5,398,710.99	5,398,710.99		3,468,152.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,163,434.19	1,163,434.19		1,083,013.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	4,235,276.80	4,235,276.80		2,385,138.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	15,117,237.00	15,117,237.00	3,531,640.00	14,221,708.00	(895,529.00)	-5.9%
Education Protection Account State Aid - Current Year		8012	248,890.00	248,890.00	54,848.00	236,568.00	(12,322.00)	-5.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,834,256.00	2,834,256.00	730,451.00	2,785,639.00	(48,617.00)	-1.7%
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			18,200,383.00	18,200,383.00	4,316,939.00	17,243,915.00	(956,468.00)	-5.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	223,115.00	223,115.00	0.00	321,604.00	98,489.00	44.1%
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	34,734.00	34,734.00	10,365.00	41,459.00	6,725.00	19.4%
Title III, Immigrant Student Program	4201	8290	3,878.00	3,878.00	1,291.00	5,162.00	1,284.00	33.1%
Title III, English Learner Program	4203	8290	43,534.00	43,534.00	0.00	49,495.00	5,961.00	13.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	4,318.00	17,271.00	7,271.00	72.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			315,261.00	315,261.00	15,974.00	434,991.00	119,730.00	38.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	27,139.00	27,139.00	0.00	27,139.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	319,276.00	319,276.00	5,143.13	324,419.13	5,143.13	1.6%
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%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	1,033,931.00	1,033,931.00	336,780.54	1,144,571.54	110,640.54	10.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,380,346.00</b>	<b>1,380,346.00</b>	<b>341,923.67</b>	<b>1,496,129.67</b>	<b>115,783.67</b>	<b>8.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	221,620.00	221,620.00	15,802.23	221,620.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	157,645.00	157,645.00	70,042.10	169,297.09	11,652.09	7.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>379,265.00</b>	<b>379,265.00</b>	<b>85,844.33</b>	<b>390,917.09</b>	<b>11,652.09</b>	<b>3.1%</b>
<b>TOTAL, REVENUES</b>			<b>20,275,255.00</b>	<b>20,275,255.00</b>	<b>4,760,681.00</b>	<b>19,565,952.76</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,400,932.00	5,400,932.00	1,486,122.15	5,591,952.93	(191,020.93)	-3.5%
Certificated Pupil Support Salaries		1200	428,938.00	428,938.00	95,168.82	424,644.09	4,293.91	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,191,654.00	1,191,654.00	393,187.22	1,204,998.84	(13,344.84)	-1.1%
Other Certificated Salaries		1900	128,169.00	128,169.00	34,725.81	128,169.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,149,693.00</b>	<b>7,149,693.00</b>	<b>2,009,204.00</b>	<b>7,349,764.86</b>	<b>(200,071.86)</b>	<b>-2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	433,063.00	433,063.00	94,087.49	498,595.44	(65,532.44)	-15.1%
Classified Support Salaries		2200	369,647.00	369,647.00	106,926.18	485,599.19	(115,952.19)	-31.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	327,030.00	327,030.00	81,769.47	331,489.03	(4,459.03)	-1.4%
Other Classified Salaries		2900	385,874.00	385,874.00	84,312.69	376,817.88	9,056.12	2.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,515,614.00</b>	<b>1,515,614.00</b>	<b>367,095.83</b>	<b>1,692,501.54</b>	<b>(176,887.54)</b>	<b>-11.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,365,587.00	1,365,587.00	377,642.81	1,421,068.08	(55,481.08)	-4.1%
PERS		3201-3202	393,312.00	393,312.00	93,917.17	429,436.76	(36,124.76)	-9.2%
OASDI/Medicare/Alternative		3301-3302	222,477.00	222,477.00	59,498.77	254,318.00	(31,841.00)	-14.3%
Health and Welfare Benefits		3401-3402	997,400.00	997,400.00	238,996.30	996,139.46	1,260.54	0.1%
Unemployment Insurance		3501-3502	4,288.00	4,288.00	1,200.28	4,783.67	(495.67)	-11.6%
Workers' Compensation		3601-3602	271,161.00	271,161.00	72,890.84	295,811.63	(24,650.63)	-9.1%
OPEB, Allocated		3701-3702	108,114.00	108,114.00	0.00	108,114.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,362,339.00</b>	<b>3,362,339.00</b>	<b>844,146.17</b>	<b>3,509,671.60</b>	<b>(147,332.60)</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	471.00	471.00	0.00	471.00	0.00	0.0%
Books and Other Reference Materials		4200	7,416.00	7,416.00	4,921.37	44,843.33	(37,427.33)	-504.7%
Materials and Supplies		4300	241,041.00	241,041.00	99,690.06	348,502.32	(107,461.32)	-44.6%
Noncapitalized Equipment		4400	49,346.00	49,346.00	18,701.54	68,824.93	(19,478.93)	-39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>298,274.00</b>	<b>298,274.00</b>	<b>123,312.97</b>	<b>462,641.58</b>	<b>(164,367.58)</b>	<b>-55.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,512.00	28,512.00	3,203.10	30,670.73	(2,158.73)	-7.6%
Dues and Memberships		5300	1,545.00	1,545.00	1,885.69	3,430.69	(1,885.69)	-122.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	353,109.00	353,109.00	66,539.85	367,013.55	(13,904.55)	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,525.00	14,525.00	1,876.89	16,750.95	(2,225.95)	-15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,319.00	51,319.00	35,270.78	76,382.24	(25,063.24)	-48.8%
Professional/Consulting Services and Operating Expenditures		5800	6,443,881.00	6,443,881.00	273,959.57	6,897,633.10	(453,752.10)	-7.0%
Communications		5900	356.00	356.00	303.67	414.78	(58.78)	-16.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,893,247.00</b>	<b>6,893,247.00</b>	<b>383,039.55</b>	<b>7,392,296.04</b>	<b>(499,049.04)</b>	<b>-7.2%</b>
<b>CAPITAL OUTLAY</b>								
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	19,117.48	33,547.49	(33,547.49)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>19,117.48</b>	<b>33,547.49</b>	<b>(33,547.49)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

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)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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%
Other Transfers Out								
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	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, EXPENDITURES</b>			19,219,167.00	19,219,167.00	3,745,916.00	20,440,423.11		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6300	Lottery: Instructional Materials	375,397.38
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	43,208.22
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	183,510.00
7435	Learning Recovery Emergency Block Grant	480,898.06
Total, Restricted Balance		1,083,013.66

**Bostonia Global Multiyear Projection for 2024-25 thru 2026-27**

Based on 2024-25 FIRST INTERIM, Updated 12/11/24

Assumptions:		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		1.07%	78.03%	1,182.84	2.93%	79.40%	1,186.58	3.08%	78.42%	1,212.72
		2024-25 FIRST INTERIM			2025-26 Projected			2026-27 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	17,243,915	-	17,243,915	17,922,970	-	17,922,970	18,757,974	-	18,757,974
Federal Revenue	8100-8299	-	434,991	434,991	-	434,991	434,991	-	434,991	434,991
Other State Revenue	8300-8599	254,821	1,241,308	1,496,130	230,685	1,246,240	1,476,925	235,795	1,277,876	1,513,671
Local Revenue	8600-8799	389,105	1,812	390,917	366,361	-	366,361	363,188	-	363,188
<b>Total Revenue with Adjustments</b>		<b>17,887,841</b>	<b>1,678,111</b>	<b>19,565,953</b>	<b>18,520,017</b>	<b>1,681,231</b>	<b>20,201,248</b>	<b>19,356,957</b>	<b>1,712,867</b>	<b>21,069,824</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	6,961,638	388,127	7,349,765	7,066,062	197,337	7,263,399	7,172,053	200,297	7,372,350
Classified Salaries	2000-2999	1,272,800	419,702	1,692,502	1,291,892	425,835	1,717,727	1,311,270	431,999	1,743,269
Employee Benefits	3000-3999	3,163,358	346,313	3,509,672	3,238,492	287,531	3,526,023	3,313,921	295,351	3,609,272
Books/Supplies	4000-4999	372,719	89,922	462,642	394,866	80,946	475,812	418,126	41,658	459,784
Services/Operating Expenses	5000-5999	6,370,988	1,021,308	7,392,296	6,734,132	993,146	7,727,279	7,115,082	554,809	7,669,890
Capital Outlay	6000-6999	33,547	-	33,547	34,554	-	34,554	34,554	-	34,554
Direct/Indirect Support	7300-7399	(155,001)	155,001	-	(125,193)	125,193	-	(93,278)	93,278	-
<b>Total Expenditures</b>		<b>18,020,049</b>	<b>2,420,374</b>	<b>20,440,423</b>	<b>18,634,805</b>	<b>2,109,988</b>	<b>20,744,793</b>	<b>19,271,727</b>	<b>1,617,392</b>	<b>20,889,119</b>
Beginning Fund Balance		2,517,347	1,825,276	4,342,623	2,385,139	1,083,014	3,468,153	2,270,350	654,257	2,924,607
<b>Projected Ending Fund Balance</b>		<b>2,385,139</b>	<b>1,083,014</b>	<b>3,468,153</b>	<b>2,270,350</b>	<b>654,257</b>	<b>2,924,607</b>	<b>2,355,580</b>	<b>749,732</b>	<b>3,105,312</b>
Excess or (Deficit)		<b>(132,208)</b>	<b>(742,263)</b>	<b>(874,470)</b>	<b>(114,789)</b>	<b>(428,757)</b>	<b>(543,546)</b>	<b>85,229</b>	<b>95,476</b>	<b>180,705</b>
Restricted		-	1,083,014	1,083,014	-	654,257	654,257	-	749,732	749,732
Mandated Reserve for Contingencies		613,213	-	613,213	622,344	-	622,344	626,674	-	626,674
Unappropriated Reserve		<b>1,771,926</b>	-	<b>1,771,926</b>	<b>1,648,007</b>	-	<b>1,648,007</b>	<b>1,728,906</b>	-	<b>1,728,906</b>

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL  
ASSUMPTIONS USED TO DEVELOP THE  
2024-25 THROUGH 2026-27 MULTI-YEAR BUDGET PROJECTION  
FOR 2024-25 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2024-25	1.07% COLA applied to base, 78.03% Unduplicated
2025-26	2.93% COLA applied to base, 79.40% Unduplicated
2026-27	3.08% COLA applied to base, 78.42% Unduplicated

2. The 2024-25 budget includes the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ELOP, AND Proposition 28's Arts and Music in Schools. One-time and carryover revenues were removed from the subsequent years.
3. In 2024-25, Bostonia Global is serving students in grades TK-12 with enrollment at about 1,267 students in the current year. ADA for the three years has been projected using the 2023-24 P2 attendance rate of 93.36%. With all grade levels currently being served, enrollment is projected to be only slightly increasing for the subsequent years.
4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increases of 2.86% in 2025-26 and 2.87% in 2026-27. Supplies and services increase by an additional 3% in the subsequent years as enrollment increases and the program expands. Staffing levels are projected to remain the same, with only 1.5% step and column increase, as the current staffing levels are sufficient for the projected enrollment for the two subsequent years. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2024-25 budget and subsequent years.

	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%

6. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for the 2024-25 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 4% increase to health and welfare contributions are included in subsequent years.

Bostonia Global (140558) - 2024-25 First Interim		12/9/2024		
	2024-25	2025-26	2026-27	
<b>General Assumptions</b>				
COLA & Augmentation	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
Student Assumptions:				
Enrollment Count	1,267	1,271	1,299	
Unduplicated Pupil Count (UPC)	1,006	997	1,006	
Unduplicated Pupil Percentage (UPP)	78.03%	79.40%	78.42%	
Current Year LCFF Average Daily Attendance (ADA)	1,182.84	1,186.58	1,212.72	
Funded LCFF ADA	1,182.84	1,186.58	1,212.72	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	
Funded NSS ADA	-	-	-	
NSS ADA Funding Method(s)				
<b>LCFF Entitlement Summary</b>				
Base Grant	\$12,511,007	\$12,940,143	\$13,659,295	
Grade Span Adjustment	578,081	591,714	607,591	
<i>Adjusted Base Grant</i>	\$13,089,088	\$13,531,857	\$14,266,886	
Supplemental Grant	2,042,683	2,148,860	2,237,619	
Concentration Grant	1,959,371	2,113,609	2,120,845	
<b>Total Base, Supplemental and Concentration Grant</b>	\$17,091,142	\$17,794,326	\$18,625,350	
Allowance: Necessary Small School	-	-	-	
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	152,773	128,644	132,624	
<b>Total Allowance and Add-On Amounts</b>	\$152,773	\$128,644	\$132,624	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	\$17,243,915	\$17,922,970	\$18,757,974	
Miscellaneous Adjustments	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	\$ 17,243,915	\$ 17,922,970	\$ 18,757,974	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,578	\$ 15,105	\$ 15,468	
Additional State Aid	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	17,243,915	17,922,970	18,757,974	
<b>LCFF Sources Summary</b>				
<b>Funding Source Summary</b>				
Local Revenue and In-Lieu of Property Taxes ( <i>net for school districts</i> )	\$ 2,785,639	\$ 2,794,403	\$ 2,827,827	
Education Protection Account Entitlement ( <i>includes \$200/minimum per ADA</i> )	\$ 236,568	\$ 237,316	\$ 242,544	
Net State Aid ( <i>excludes Additional State Aid</i> )	\$ 14,221,708	\$ 14,891,251	\$ 15,687,603	
Additional State Aid	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 17,243,915	\$ 17,922,970	\$ 18,757,974	
<b>Funding Source by Resource-Object</b>				
State Aid (Resource Code 0000, Object Code 8011)	\$ 14,221,708	\$ 14,891,251	\$ 15,687,603	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 236,568	\$ 237,316	\$ 242,544	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	2,785,639	2,794,403	2,827,827	
<b>Entitlement and Source Reconciliation</b>				
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 17,243,915	\$ 17,922,970	\$ 18,757,974	
Additional State Aid	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 17,243,915	\$ 17,922,970	\$ 18,757,974	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>				
Base Grant ( <i>Excludes add-ons for TIIG &amp; Transportation</i> )	\$ 13,241,861	\$ 13,660,501	\$ 14,399,510	
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,002,054	\$ 4,262,469	\$ 4,358,464	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 452,163	\$ 487,756	\$ 489,427	
Percentage to Increase or Improve Services	30.22%	31.20%	30.27%	

Bostonia Global (140558) - 2024-25 First Interim		12/9/2024		
		2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>				
<b>Base, Supplemental and Concentration Rate per ADA</b>				
Grades TK-3	\$	14,452.10	\$ 14,980.42	\$ 15,330.43
Grades 4-6	\$	13,288.67	\$ 13,774.57	\$ 14,096.74
Grades 7-8	\$	13,681.70	\$ 14,182.22	\$ 14,513.19
Grades 9-12	\$	16,269.71	\$ 16,864.81	\$ 17,258.64
<b>Base Grants</b>				
Grades TK-3	\$	10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$	10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$	10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$	12,144	\$ 12,500	\$ 12,885
<b>Grade Span Adjustment</b>				
Grades TK-3	\$	1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$	316	\$ 325	\$ 335
<b>Supplemental Grant</b>				
<b>Maximum - 1.00 ADA, 100% UPP</b>		20%	20%	20%
Grades TK-3	\$	2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$	2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$	2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$	2,492	\$ 2,565	\$ 2,644
<b>Actual - 1.00 ADA, Local UPP as follows:</b>				
		78.03%	79.40%	78.42%
Grades TK-3	\$	1,727	\$ 1,809	\$ 1,842
Grades 4-6	\$	1,588	\$ 1,663	\$ 1,694
Grades 7-8	\$	1,635	\$ 1,713	\$ 1,744
Grades 9-12	\$	1,945	\$ 2,037	\$ 2,073
<b>Concentration Grant (&gt;55% population)</b>				
		65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>				
Grades TK-3	\$	7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$	6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$	6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$	8,099	\$ 8,336	\$ 8,593
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>				
		23.0300%	24.0300%	22.8700%
Grades TK-3	\$	1,657	\$ 1,779	\$ 1,746
Grades 4-6	\$	1,523	\$ 1,636	\$ 1,605
Grades 7-8	\$	1,569	\$ 1,685	\$ 1,653
Grades 9-12	\$	1,865	\$ 2,003	\$ 1,965

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
12/10/24	October	47605	00600	A. Wilmot

*Miranda Dwyer*  
District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2024-25 Working Budget	
<b>CHARTER</b>																
BEGINNING BALANCE		\$ 9,526,790	\$ 9,983,096	\$ 9,907,616	\$ 10,441,778	\$ 5,636,912	\$ 5,968,738	\$ 5,758,223	\$ 5,239,302	\$ 4,868,586	\$ 5,364,708	\$ 4,398,331	\$ 4,233,505			
<b>LCFF SOURCES</b>																
1.1	S	8011	LCFF	\$ 630,650	\$ 630,650	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 1,135,170	\$ 2,743,878	\$ 14,221,708	
1.2	S	8021-8046	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.3	S	8012	EPA	\$ -	\$ -	\$ 54,848	\$ -	\$ -	\$ 52,482	\$ -	\$ 52,482	\$ -	\$ -	\$ 76,756	\$ 236,568	
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ 168,464	\$ 341,298	\$ 220,589	\$ 224,754	\$ 224,754	\$ 224,754	\$ 393,318	\$ 196,659	\$ 196,659	\$ 369,536	\$ 2,785,639	
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8999		TOTAL LCFF SOURCES		\$ 630,650	\$ 799,114	\$ 1,531,316	\$ 1,355,859	\$ 1,359,924	\$ 1,412,406	\$ 1,359,924	\$ 1,359,924	\$ 1,580,970	\$ 1,331,829	\$ 1,331,829	\$ 3,190,170	\$ 17,243,915
<b>FEDERAL REVENUE</b>																
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.3	S/A	8285	9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ 51,583	\$ -	\$ -	\$ -	\$ 32,160	\$ -	\$ 32,160	\$ 115,904
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 10,365	\$ -	\$ 10,365	\$ -	\$ -	\$ 4,146	\$ -	\$ 4,146	\$ 29,022
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,466	\$ 12,222	
2.7	A	Multiple	Other Federal	\$ -	\$ -	\$ -	\$ 4,318	\$ -	\$ 6	\$ 2,694	\$ -	\$ 3,093	\$ -	\$ 2,857	\$ 12,969	
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8100-8299		TOTAL FEDERAL REVENUE		\$ -	\$ -	\$ -	\$ 15,974	\$ 51,583	\$ 10,371	\$ 2,694	\$ -	\$ 48,865	\$ -	\$ 46,629	\$ 170,117	
<b>OTHER STATE REVENUE</b>																
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.2	M	8311-8319	PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550	Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 27,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,139	
3.4	S	8560	Lottery	\$ -	\$ -	\$ -	\$ 5,143	\$ -	\$ 81,105	\$ -	\$ -	\$ 81,105	\$ -	\$ 81,105	\$ 248,457	
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.6	A	Multiple	Other State	\$ 78,734	\$ 56,097	\$ 100,975	\$ 100,975	\$ 100,975	\$ 30,891	\$ 27,470	\$ 41,245	\$ 61,449	\$ 59,282	\$ 96,463	\$ 48,644	\$ 803,201
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8300-8599		TOTAL OTHER STATE REVENUE		\$ 78,734	\$ 56,097	\$ 100,975	\$ 106,118	\$ 128,114	\$ 30,891	\$ 108,574	\$ 41,245	\$ 61,449	\$ 140,387	\$ 96,463	\$ 129,749	\$ 1,078,798
<b>OTHER LOCAL REVENUE</b>																
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4.2	A	Multiple	Other Local	\$ 3,220	\$ 32,409	\$ 21,682	\$ 28,534	\$ 142	\$ 10,155	\$ 19,397	\$ 21,908	\$ 16,186	\$ 22,947	\$ 22,450	\$ 17,904	\$ 216,934
8600-8799		TOTAL OTHER LOCAL REVENUE		\$ 3,220	\$ 32,409	\$ 21,682	\$ 28,534	\$ 142	\$ 10,155	\$ 19,397	\$ 21,908	\$ 16,186	\$ 22,947	\$ 22,450	\$ 17,904	\$ 216,934
<b>OTHER FINANCING SOURCES</b>																
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8900-8998		TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8998		TOTAL REVENUE		\$ 712,604	\$ 887,620	\$ 1,653,973	\$ 1,506,485	\$ 1,539,763	\$ 1,463,824	\$ 1,490,590	\$ 1,423,078	\$ 1,703,471	\$ 1,495,163	\$ 1,450,742	\$ 3,382,452	\$ 18,709,763
<b>SALARIES &amp; BENEFITS</b>																
6.1	A	1000-1999	Certificated	\$ 99,756	\$ 615,082	\$ 652,737	\$ 641,629	\$ 632,622	\$ 753,351	\$ 778,340	\$ 731,302	\$ 653,394	\$ 664,419	\$ 657,894	\$ 469,240	\$ 7,349,765
6.2	A	2000-2999	Classified	\$ 38,516	\$ 87,801	\$ 118,069	\$ 130,540	\$ 125,422	\$ 173,481	\$ 179,236	\$ 168,404	\$ 150,463	\$ 153,002	\$ 151,500	\$ 216,068	\$ 1,692,502
6.3	A	3000-3999	Benefits	\$ 32,330	\$ 262,334	\$ 275,971	\$ 275,775	\$ 275,917	\$ 359,741	\$ 371,674	\$ 349,212	\$ 312,010	\$ 317,274	\$ 314,159	\$ 363,275	\$ 3,509,672
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999		TOTAL SALARIES & BENEFITS		\$ 170,602	\$ 965,216	\$ 1,046,776	\$ 1,047,944	\$ 1,033,961	\$ 1,286,574	\$ 1,329,250	\$ 1,248,918	\$ 1,115,867	\$ 1,134,695	\$ 1,123,552	\$ 1,048,582	\$ 12,551,938
<b>OTHER EXPENDITURES</b>																
7.1	A	4000-4999	Supplies	\$ 10,625	\$ 11,740	\$ 68,325	\$ 32,622	\$ 37,094	\$ 24,554	\$ 47,161	\$ 38,118	\$ 11,544	\$ 62,605	\$ 23,034	\$ 43,816	\$ 411,237
7.2	A	5000-5999	Utilities	\$ 4,576	\$ 19,469	\$ 14,860	\$ 27,635	\$ 15,660	\$ 19,345	\$ 45,952	\$ 24,920	\$ 21,389	\$ 29,161	\$ 18,852	\$ 22,509	\$ 264,328
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 224	\$ 69,132	\$ 168,202	\$ 78,942	\$ 120,651	\$ 344,827	\$ 598,848	\$ 481,838	\$ 58,549	\$ 1,235,080	\$ 450,128	\$ 673,725	\$ 4,280,145
7.4	A	6000-6999	Capital	\$ -	\$ 13,447	\$ 5,670	\$ -	\$ 14,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,547
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7.7	M	4000-7999	LLMF	Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4000-7999		TOTAL OTHER EXPENDITURES		\$ 15,426	\$ 113,788	\$ 257,057	\$ 139,199	\$ 187,835	\$ 388,726	\$ 691,961	\$ 544,876	\$ 91,481	\$ 1,326,845	\$ 492,015	\$ 740,049	\$ 4,989,258
1000-7998		TOTAL EXPENDITURES		\$ 186,028	\$ 1,079,005	\$ 1,303,833	\$ 1,187,143	\$ 1,221,795	\$ 1,675,300	\$ 2,021,211	\$ 1,793,794	\$ 1,207,349	\$ 2,461,540	\$ 1,615,567	\$ 1,788,631	\$ 17,541,196

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2024-25 Working Budget
<b>CHARTER</b> BEGINNING BALANCE	\$ 9,526,790	\$ 9,983,096	\$ 9,907,616	\$ 10,441,778	\$ 5,636,912	\$ 5,968,738	\$ 5,758,223	\$ 5,239,302	\$ 4,868,586	\$ 5,364,708	\$ 4,398,331	\$ 4,233,505		

ASSETS		Beginning Bal												Ending Balance	
8.1 NP	9111-9199	Other Cash Equivalents	\$ (136,486)	\$ 3,563	\$ 32,229	\$ (14,653)	\$ (8,317)	\$ 5,817	\$ (13,105)	\$ (351)	\$ -	\$ -	\$ -	\$ -	\$ (131,303)
8.2 NP	9200-9299	Receivables	\$ 104,670	\$ (47,392)	\$ -	\$ (49,436)	\$ (2,841)	\$ (5,000)	\$ (8,568)	\$ (11,349)	\$ -	\$ -	\$ -	\$ (19,917)	
8.2 NP	9290	Receivables from Government	\$ 353,755	\$ (93,813)	\$ (39,487)	\$ (74,689)	\$ (144,430)	\$ -	\$ (180,631)	\$ -	\$ -	\$ -	\$ -	\$ (179,295)	
8.3 NP	9300-9319	Temporary Loans / Due From	\$ 124	\$ -	\$ -	\$ -	\$ (124)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.4 NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.5 M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9111-9499		TOTAL ASSETS (excluding cash 9110)	\$ 322,062	\$ (137,643)	\$ (7,258)	\$ (138,777)	\$ (155,712)	\$ 817	\$ (202,303)	\$ (11,700)	\$ -	\$ -	\$ -	\$ (330,514)	

CURRENT LIABILITIES		Beginning Bal												Ending Balance	
9.1 NP	9500-9599	Payables	\$ 83,931	\$ (83,322)	\$ (609)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.1 NP	9590	Payables to Government	\$ (1,652,384)	\$ -	\$ 1,652,921	\$ -	\$ -	\$ -	\$ (14,915)	\$ -	\$ -	\$ -	\$ -	\$ (14,378)	
9.2 NP	9650-9659	Unearned Revenue	\$ 22,637	\$ (22,637)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.3 M	95XX	Deferrals (EPA Recover)	\$ 1,652,921	\$ -	\$ (1,652,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9500-9659		TOTAL CURRENT LIABILITIES	\$ 107,104	\$ (105,958)	\$ (609)	\$ -	\$ -	\$ -	\$ (14,915)	\$ -	\$ -	\$ -	\$ -	\$ (14,378)	

OTHER ACTIVITY														Ending Balance	
10.1 NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2 NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.3 NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.4 NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5 NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6 NP	Multiple	Treasury Reconciling Items	\$ (101,954)	\$ 109,256	\$ 45,244	\$ (34,541)	\$ 14,676	\$ (186,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (153,746)	
9111-9499		TOTAL OTHER ACTIVITY	\$ (101,954)	\$ 109,256	\$ 45,244	\$ (34,541)	\$ 14,676	\$ (186,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (153,746)	

<b>ENDING BALANCE SUBTOTAL Prior to Borrowing</b>	\$ 4,462,431	\$ 4,647,720	\$ 4,918,844	\$ 10,570,867	\$ 5,970,373	\$ 5,353,616	\$ 5,215,902	\$ 4,868,586	\$ 5,364,708	\$ 4,398,331	\$ 4,233,505	\$ 5,827,326	\$ 669,929
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BORROWING ACTIVITY		Beginning Bal												Ending Balance
11.1 M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2 M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.3 M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.4 M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.5 M	9600-9619	Temporary Loans / Due To	\$ 5,245,379	\$ -	\$ -	\$ (5,245,379)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.6 M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BORROWING ACTIVITY		\$ 5,245,379	\$ -	\$ -	\$ (5,245,379)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

<b>ENDING CASH BALANCE 9110</b>	\$ 9,983,096	\$ 9,907,616	\$ 10,441,778	\$ 5,636,912	\$ 5,968,738	\$ 5,758,223	\$ 5,239,302	\$ 4,868,586	\$ 5,364,708	\$ 4,398,331	\$ 4,233,505	\$ 5,827,326	\$ 5,827,326
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