



CAJON VALLEY

UNION SCHOOL DISTRICT

2024-25 ADOPTED BUDGET

2024-25 SECOND INTERIM REPORT

State SACS and District Schedules
for Second Interim Financial Report
March 11, 2025

GENERAL FUND

2024-25 SECOND INTERIM BUDGET

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 206,642,631.00 | 210,877,378.00 | 111,503,237.83 | 216,562,938.00 | 5,685,560.00 | 2.7% |
| 2) Federal Revenue | | 8100-8299 | 7,354.00 | 8,873.49 | 8,873.49 | 8,873.49 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,959,667.00 | 4,969,401.72 | 2,663,516.05 | 5,157,012.43 | 187,610.71 | 3.8% |
| 4) Other Local Revenue | | 8600-8799 | 10,167,666.00 | 10,377,074.76 | 4,310,379.77 | 12,718,844.68 | 2,341,769.92 | 22.6% |
| 5) TOTAL, REVENUES | | | 221,777,318.00 | 226,232,727.97 | 118,486,007.14 | 234,447,668.60 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 77,914,652.33 | 76,951,836.39 | 43,887,217.61 | 78,843,801.21 | (1,891,964.82) | -2.5% |
| 2) Classified Salaries | | 2000-2999 | 26,854,876.34 | 26,718,186.22 | 14,173,651.54 | 27,171,962.34 | (453,776.12) | -1.7% |
| 3) Employee Benefits | | 3000-3999 | 41,021,557.72 | 40,791,180.68 | 22,545,398.71 | 42,194,676.78 | (1,403,496.10) | -3.4% |
| 4) Books and Supplies | | 4000-4999 | 6,091,193.25 | 21,601,700.55 | 2,407,518.79 | 22,023,695.97 | (421,995.42) | -2.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,591,109.96 | 19,588,673.55 | 10,456,339.84 | 20,377,725.95 | (789,052.40) | -4.0% |
| 6) Capital Outlay | | 6000-6999 | 251,000.00 | 2,949,047.59 | 714,674.02 | 4,329,149.55 | (1,380,101.96) | -46.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 22,942.00 | 45,064.00 | 45,064.00 | (22,122.00) | -96.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,592,235.38) | (5,832,041.91) | (112,056.00) | (5,892,547.81) | 60,505.90 | -1.0% |
| 9) TOTAL, EXPENDITURES | | | 164,132,154.22 | 182,791,525.07 | 94,117,808.51 | 189,093,527.99 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 57,645,163.78 | 43,441,202.90 | 24,368,198.63 | 45,354,140.61 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 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) | (60,633,093.96) | 0.00 | (62,821,451.18) | (2,188,357.22) | 3.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (58,840,130.31) | (67,944,625.12) | (4,618,194.16) | (70,132,982.34) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (1,194,966.53) | (24,503,422.22) | 19,750,004.47 | (24,778,841.73) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | 55,332,072.83 | | 55,056,653.32 | | |
| 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 | | 262,850.12 | | |
| Prepaid Items | | 9713 | 482,018.59 | 482,018.59 | | 482,018.59 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | | 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 | 10,861,754.70 | | 11,258,311.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 33,056,857.54 | 43,573,120.42 | | 42,901,099.61 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 117,455,514.00 | 142,815,501.00 | 75,220,981.00 | 145,397,374.00 | 2,581,873.00 | 1.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 48,261,566.00 | 26,992,599.00 | 13,372,400.00 | 28,937,050.00 | 1,944,451.00 | 7.2% |
| 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 | 99,976.18 | 201,357.00 | (745.00) | -0.4% |
| 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 | 23,303,984.29 | 44,112,813.00 | 1,948,984.00 | 4.6% |
| Unsecured Roll Taxes | | 8042 | 1,439,086.00 | 1,439,086.00 | 1,493,170.62 | 1,508,320.00 | 69,234.00 | 4.8% |
| Prior Years' Taxes | | 8043 | (1,646.00) | (1,646.00) | 4,466.16 | 20,979.00 | 22,625.00 | -1,374.5% |
| Supplemental Taxes | | 8044 | 4,126,798.00 | 4,126,798.00 | 1,440,068.15 | 4,106,678.00 | (20,120.00) | -0.5% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 173,839.00 | 173,839.00 | 0.00 | 41,020.00 | (132,819.00) | -76.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,626,931.00 | 3,626,931.00 | 1,923,599.43 | 3,642,104.00 | 15,173.00 | 0.4% |
| 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 | 221,539,039.00 | 116,858,645.83 | 227,967,695.00 | 6,428,656.00 | 2.9% |
| 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) | (10,661,661.00) | (5,355,408.00) | (11,404,757.00) | (743,096.00) | 7.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 206,642,631.00 | 210,877,378.00 | 111,503,237.83 | 216,562,938.00 | 5,685,560.00 | 2.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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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 | 8,873.49 | 8,873.49 | 8,873.49 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 7,354.00 | 8,873.49 | 8,873.49 | 8,873.49 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 528,311.00 | 528,311.00 | 552,483.00 | 552,483.00 | 24,172.00 | 4.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,673,047.00 | 2,682,781.72 | 1,018,318.67 | 2,762,170.05 | 79,388.33 | 3.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 1,092,714.38 | 1,842,359.38 | 84,050.38 | 4.8% |
| TOTAL, OTHER STATE REVENUE | | | 4,959,667.00 | 4,969,401.72 | 2,663,516.05 | 5,157,012.43 | 187,610.71 | 3.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 8,771.25 | 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 | 89,085.29 | 129,536.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,500,045.00 | 2,500,045.00 | 1,122,810.97 | 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 | 36,140.40 | 75,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 3,606,000.00 | 3,606,000.00 | 54,366.55 | 4,527,250.00 | 921,250.00 | 25.5% |
| 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 | 4,036,493.76 | 2,999,205.31 | 5,457,013.68 | 1,420,519.92 | 35.2% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,167,666.00 | 10,377,074.76 | 4,310,379.77 | 12,718,844.68 | 2,341,769.92 | 22.6% |
| TOTAL, REVENUES | | | 221,777,318.00 | 226,232,727.97 | 118,486,007.14 | 234,447,668.60 | 8,214,940.63 | 3.6% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 61,080,570.58 | 59,470,867.16 | 33,977,947.69 | 60,783,716.32 | (1,312,849.16) | -2.2% |
| Certificated Pupil Support Salaries | | 1200 | 6,449,568.02 | 6,438,919.56 | 3,532,179.51 | 6,806,007.18 | (367,087.62) | -5.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 8,871,102.35 | 8,886,154.80 | 5,223,864.80 | 9,066,783.00 | (180,628.20) | -2.0% |
| Other Certificated Salaries | | 1900 | 1,513,411.38 | 2,155,894.87 | 1,153,225.61 | 2,187,294.71 | (31,399.84) | -1.5% |
| TOTAL, CERTIFICATED SALARIES | | | 77,914,652.33 | 76,951,836.39 | 43,887,217.61 | 78,843,801.21 | (1,891,964.82) | -2.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,871,918.63 | 1,770,002.21 | 710,094.05 | 1,822,822.91 | (52,820.70) | -3.0% |
| Classified Support Salaries | | 2200 | 11,059,501.30 | 10,660,594.26 | 5,738,677.17 | 10,783,503.80 | (122,909.54) | -1.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,997,945.00 | 3,056,924.59 | 1,755,764.16 | 3,095,849.00 | (38,924.41) | -1.3% |
| Clerical, Technical and Office Salaries | | 2400 | 8,493,875.30 | 8,858,990.90 | 4,811,174.77 | 8,919,624.00 | (60,633.10) | -0.7% |
| Other Classified Salaries | | 2900 | 2,431,636.11 | 2,371,674.26 | 1,157,941.39 | 2,550,162.63 | (178,488.37) | -7.5% |
| TOTAL, CLASSIFIED SALARIES | | | 26,854,876.34 | 26,718,186.22 | 14,173,651.54 | 27,171,962.34 | (453,776.12) | -1.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 14,774,747.99 | 14,208,412.07 | 8,178,906.37 | 14,612,735.55 | (404,323.48) | -2.8% |
| PERS | | 3201-3202 | 7,301,742.32 | 7,004,589.68 | 3,724,326.52 | 7,379,732.96 | (375,143.28) | -5.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,306,881.93 | 3,098,049.61 | 1,707,425.08 | 3,286,682.00 | (188,632.39) | -6.1% |
| Health and Welfare Benefits | | 3401-3402 | 10,740,136.24 | 11,763,697.00 | 6,619,200.30 | 12,060,444.92 | (296,747.92) | -2.5% |
| Unemployment Insurance | | 3501-3502 | 69,347.15 | 67,157.79 | 29,160.97 | 60,037.90 | 7,119.89 | 10.6% |
| Workers' Compensation | | 3601-3602 | 3,288,486.09 | 3,103,353.80 | 1,515,926.39 | 3,197,871.55 | (94,517.75) | -3.0% |
| OPEB, Allocated | | 3701-3702 | 1,485,774.00 | 1,489,320.17 | 657,768.56 | 1,540,376.34 | (51,056.17) | -3.4% |
| 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 | 56,600.56 | 112,684.52 | 56,795.56 | (195.00) | -0.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 41,021,557.72 | 40,791,180.68 | 22,545,398.71 | 42,194,676.78 | (1,403,496.10) | -3.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 415,600.00 | 1,129,837.09 | 51,845.56 | 1,147,893.68 | (18,056.59) | -1.6% |
| Materials and Supplies | | 4300 | 4,834,466.25 | 17,381,806.76 | 1,868,224.25 | 17,463,876.99 | (82,070.23) | -0.5% |
| Noncapitalized Equipment | | 4400 | 837,627.00 | 3,090,056.70 | 487,448.98 | 3,411,925.30 | (321,868.60) | -10.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,091,193.25 | 21,601,700.55 | 2,407,518.79 | 22,023,695.97 | (421,995.42) | -2.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| 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 | 456,486.39 | 151,999.41 | 487,667.54 | (31,181.15) | -6.8% |
| Dues and Memberships | | 5300 | 95,850.00 | 99,441.00 | 78,682.50 | 101,597.00 | (2,156.00) | -2.2% |
| Insurance | | 5400-5450 | 2,456,006.00 | 2,509,548.55 | 2,217,943.58 | 2,509,548.55 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,360,325.00 | 4,360,325.00 | 2,649,657.78 | 5,015,650.00 | (655,325.00) | -15.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 966,026.00 | 1,784,349.39 | 555,050.54 | 1,834,309.75 | (49,960.36) | -2.8% |
| Transfers of Direct Costs | | 5710 | (177,077.00) | (240,079.15) | (341,975.52) | (440,022.57) | 199,943.42 | -83.3% |
| Transfers of Direct Costs - Interfund | | 5750 | (84,199.00) | (105,262.24) | (55,939.92) | (104,192.98) | (1,069.26) | 1.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,709,682.00 | 9,952,269.10 | 5,019,449.26 | 10,201,294.58 | (249,025.48) | -2.5% |
| Communications | | 5900 | 771,531.68 | 771,595.51 | 181,472.21 | 771,874.08 | (278.57) | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,591,109.96 | 19,588,673.55 | 10,456,339.84 | 20,377,725.95 | (789,052.40) | -4.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 1,000.00 | 694,110.25 | 184,117.27 | 694,110.25 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 50,000.00 | 66,945.60 | 6,020.80 | 728,421.00 | (661,475.40) | -988.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 200,000.00 | 2,187,991.74 | 524,535.95 | 2,906,618.30 | (718,626.56) | -32.8% |
| 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 | | | 251,000.00 | 2,949,047.59 | 714,674.02 | 4,329,149.55 | (1,380,101.96) | -46.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 22,942.00 | 45,064.00 | 45,064.00 | (22,122.00) | -96.4% |
| 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 | 22,942.00 | 45,064.00 | 45,064.00 | (22,122.00) | -96.4% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,662,889.89) | (4,862,208.48) | (103,527.77) | (4,920,287.49) | 58,079.01 | -1.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | (929,345.49) | (969,833.43) | (8,528.23) | (972,260.32) | 2,426.89 | -0.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (4,592,235.38) | (5,832,041.91) | (112,056.00) | (5,892,547.81) | 60,505.90 | -1.0% |
| TOTAL, EXPENDITURES | | | 164,132,154.22 | 182,791,525.07 | 94,117,808.51 | 189,093,527.99 | (6,302,002.92) | -3.4% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (57,646,793.31) | (60,633,093.96) | 0.00 | (62,821,451.18) | (2,188,357.22) | 3.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (57,646,793.31) | (60,633,093.96) | 0.00 | (62,821,451.18) | (2,188,357.22) | 3.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (58,840,130.31) | (67,944,625.12) | (4,618,194.16) | (70,132,982.34) | (2,188,357.22) | 3.2% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,497,496.00 | 1,506,777.00 | 0.00 | 1,506,777.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 14,723,405.00 | 24,243,195.00 | 14,252,043.25 | 24,839,563.70 | 596,368.70 | 2.5% |
| 3) Other State Revenue | | 8300-8599 | 43,555,617.62 | 46,676,727.86 | 19,976,565.99 | 47,116,526.04 | 439,798.18 | 0.9% |
| 4) Other Local Revenue | | 8600-8799 | 19,516,439.08 | 20,817,880.71 | 14,135,531.51 | 26,381,596.30 | 5,563,715.59 | 26.7% |
| 5) TOTAL, REVENUES | | | 79,292,957.70 | 93,244,580.57 | 48,364,140.75 | 99,844,463.04 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 42,216,814.47 | 46,944,953.40 | 23,250,745.05 | 48,642,177.12 | (1,697,223.72) | -3.6% |
| 2) Classified Salaries | | 2000-2999 | 31,243,153.32 | 32,690,431.10 | 17,751,695.89 | 33,373,048.88 | (682,617.78) | -2.1% |
| 3) Employee Benefits | | 3000-3999 | 40,286,363.77 | 42,858,509.66 | 15,885,416.77 | 43,735,153.29 | (876,643.63) | -2.0% |
| 4) Books and Supplies | | 4000-4999 | 4,910,102.95 | 9,231,799.82 | 1,733,625.82 | 11,881,584.73 | (2,649,784.91) | -28.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,132,492.74 | 19,483,875.95 | 11,143,185.80 | 20,002,592.88 | (518,716.93) | -2.7% |
| 6) Capital Outlay | | 6000-6999 | 2,080,000.00 | 14,559,948.72 | 8,986,770.08 | 15,028,078.39 | (468,129.67) | -3.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,327,634.00 | 1,323,706.74 | 61,693.34 | 1,289,036.95 | 34,669.79 | 2.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 3,662,889.89 | 4,862,208.48 | 103,527.77 | 4,920,287.49 | (58,079.01) | -1.2% |
| 9) TOTAL, EXPENDITURES | | | 136,859,451.14 | 171,955,433.87 | 78,916,660.52 | 178,871,959.73 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (57,566,493.44) | (78,710,853.30) | (30,552,519.77) | (79,027,496.69) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 57,646,793.31 | 60,633,093.96 | 0.00 | 62,821,451.18 | 2,188,357.22 | 3.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 57,646,793.31 | 60,633,093.96 | 0.00 | 62,821,451.18 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 80,299.87 | (18,077,759.34) | (30,552,519.77) | (16,206,045.51) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | 23,304,087.25 | | 25,175,801.08 | | |
| 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 | 23,304,087.25 | | 25,175,801.08 | | |
| 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 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 1,497,496.00 | 1,506,777.00 | 0.00 | 1,506,777.00 | 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 | | | 1,497,496.00 | 1,506,777.00 | 0.00 | 1,506,777.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 4,373,580.00 | 4,545,653.00 | 0.00 | 4,545,653.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 493,161.00 | 484,425.92 | 6,691.92 | 545,473.62 | 61,047.70 | 12.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 792,760.57 | 470,280.92 | 792,760.57 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 6,997,287.00 | 9,272,517.33 | 7,719,025.33 | 9,518,128.33 | 245,611.00 | 2.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 784,200.00 | 1,351,712.47 | 326,173.47 | 1,369,006.47 | 17,294.00 | 1.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | 157,506.00 | 217,178.00 | 54,295.00 | 217,178.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 634,112.00 | 1,217,815.05 | 316,638.05 | 1,217,815.05 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 1,033,684.00 | 1,556,161.44 | 586,727.75 | 1,556,577.44 | 416.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 249,875.00 | 4,804,971.22 | 4,772,210.81 | 5,076,971.22 | 272,000.00 | 5.7% |
| TOTAL, FEDERAL REVENUE | | | 14,723,405.00 | 24,243,195.00 | 14,252,043.25 | 24,839,563.70 | 596,368.70 | 2.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 1,067,100.00 | 1,066,160.00 | 611,313.00 | 1,066,160.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,098,669.00 | 1,157,771.79 | 100,409.41 | 1,199,078.41 | 41,306.62 | 3.6% |
| 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 | 44,452,796.07 | 19,264,843.58 | 44,851,287.63 | 398,491.56 | 0.9% |
| TOTAL, OTHER STATE REVENUE | | | 43,555,617.62 | 46,676,727.86 | 19,976,565.99 | 47,116,526.04 | 439,798.18 | 0.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | | | | |
| 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 | 242,081.45 | 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 | 3,050,722.89 | 5,923,680.75 | 8,614,438.48 | 5,563,715.59 | 182.4% |
| Tuition | | 8710 | 266,364.00 | 266,364.00 | 77,378.31 | 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 | 13,608,224.00 | 7,892,391.00 | 13,608,224.00 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 19,516,439.08 | 20,817,880.71 | 14,135,531.51 | 26,381,596.30 | 5,563,715.59 | 26.7% |
| TOTAL, REVENUES | | | 79,292,957.70 | 93,244,580.57 | 48,364,140.75 | 99,844,463.04 | 6,599,882.47 | 7.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 33,136,387.64 | 36,060,931.23 | 17,055,932.62 | 37,223,512.82 | (1,162,581.59) | -3.2% |
| Certificated Pupil Support Salaries | | 1200 | 1,953,837.00 | 2,449,007.81 | 1,346,486.24 | 2,487,963.03 | (38,955.22) | -1.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,554,334.83 | 6,937,779.31 | 4,026,042.45 | 7,322,410.87 | (384,631.56) | -5.5% |
| Other Certificated Salaries | | 1900 | 1,572,255.00 | 1,497,235.05 | 822,283.74 | 1,608,290.40 | (111,055.35) | -7.4% |
| TOTAL, CERTIFICATED SALARIES | | | 42,216,814.47 | 46,944,953.40 | 23,250,745.05 | 48,642,177.12 | (1,697,223.72) | -3.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 21,779,786.00 | 22,786,759.68 | 12,376,460.13 | 23,197,387.21 | (410,627.53) | -1.8% |
| Classified Support Salaries | | 2200 | 5,482,356.77 | 5,700,621.88 | 3,050,791.97 | 5,776,710.97 | (76,089.09) | -1.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 807,644.00 | 792,031.83 | 497,539.41 | 893,623.58 | (101,591.75) | -12.8% |
| Clerical, Technical and Office Salaries | | 2400 | 1,829,757.00 | 1,956,509.34 | 987,268.74 | 1,860,971.59 | 95,537.75 | 4.9% |
| Other Classified Salaries | | 2900 | 1,343,609.55 | 1,454,508.37 | 839,635.64 | 1,644,355.53 | (189,847.16) | -13.1% |
| TOTAL, CLASSIFIED SALARIES | | | 31,243,153.32 | 32,690,431.10 | 17,751,695.89 | 33,373,048.88 | (682,617.78) | -2.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 18,918,420.50 | 19,521,986.23 | 4,172,882.14 | 19,818,963.81 | (296,977.58) | -1.5% |
| PERS | | 3201-3202 | 8,566,965.87 | 9,299,020.85 | 4,789,690.47 | 9,293,370.08 | 5,650.77 | 0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,964,653.17 | 3,266,970.33 | 1,728,545.64 | 3,381,395.02 | (114,424.69) | -3.5% |
| Health and Welfare Benefits | | 3401-3402 | 7,177,299.75 | 7,885,252.02 | 3,917,222.82 | 8,342,653.69 | (457,401.67) | -5.8% |
| Unemployment Insurance | | 3501-3502 | 40,495.83 | 43,410.54 | 20,641.28 | 41,674.32 | 1,736.22 | 4.0% |
| Workers' Compensation | | 3601-3602 | 2,309,236.65 | 2,497,053.56 | 1,252,343.43 | 2,501,846.66 | (4,793.10) | -0.2% |
| OPEB, Allocated | | 3701-3702 | 308,592.00 | 342,576.13 | 0.00 | 351,089.71 | (8,513.58) | -2.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 700.00 | 2,240.00 | 4,090.99 | 4,160.00 | (1,920.00) | -85.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 40,286,363.77 | 42,858,509.66 | 15,885,416.77 | 43,735,153.29 | (876,643.63) | -2.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 450,000.00 | 309,102.79 | 43,166.83 | 309,102.79 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 143,379.00 | 179,605.23 | 34,610.12 | 176,921.02 | 2,684.21 | 1.5% |
| Materials and Supplies | | 4300 | 3,507,347.95 | 8,123,326.90 | 1,413,347.42 | 10,687,498.82 | (2,564,171.92) | -31.6% |
| Noncapitalized Equipment | | 4400 | 809,376.00 | 619,764.90 | 242,501.45 | 708,062.10 | (88,297.20) | -14.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,910,102.95 | 9,231,799.82 | 1,733,625.82 | 11,881,584.73 | (2,649,784.91) | -28.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| 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 | 584,071.68 | 194,142.91 | 603,295.86 | (19,224.18) | -3.3% |
| Dues and Memberships | | 5300 | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,041,640.00 | 1,048,388.00 | 507,810.36 | 926,683.46 | 121,704.54 | 11.6% |
| Transfers of Direct Costs | | 5710 | 177,077.00 | 240,079.15 | 341,975.52 | 440,022.57 | (199,943.42) | -83.3% |
| Transfers of Direct Costs - Interfund | | 5750 | (6,300.00) | (10,300.00) | (177,279.13) | (192,579.13) | 182,279.13 | -1,769.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,548,108.68 | 17,578,690.45 | 10,253,092.04 | 18,180,071.82 | (601,381.37) | -3.4% |
| Communications | | 5900 | 38,711.00 | 42,946.67 | 23,444.10 | 45,098.30 | (2,151.63) | -5.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,132,492.74 | 19,483,875.95 | 11,143,185.80 | 20,002,592.88 | (518,716.93) | -2.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 1,000,000.00 | 1,930,763.27 | 797,197.78 | 1,925,711.08 | 5,052.19 | 0.3% |
| Buildings and Improvements of Buildings | | 6200 | 1,000,000.00 | 11,255,079.00 | 7,028,209.90 | 11,276,131.19 | (21,052.19) | -0.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 80,000.00 | 1,374,106.45 | 1,161,362.40 | 1,826,236.12 | (452,129.67) | -32.9% |
| 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 | 14,559,948.72 | 8,986,770.08 | 15,028,078.39 | (468,129.67) | -3.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 726,820.00 | 722,892.74 | 3,420.00 | 722,892.74 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 600,814.00 | 600,814.00 | 58,273.34 | 566,144.21 | 34,669.79 | 5.8% |
| 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 | 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 | 1,323,706.74 | 61,693.34 | 1,289,036.95 | 34,669.79 | 2.6% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 3,662,889.89 | 4,862,208.48 | 103,527.77 | 4,920,287.49 | (58,079.01) | -1.2% |
| 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 | 4,862,208.48 | 103,527.77 | 4,920,287.49 | (58,079.01) | -1.2% |
| TOTAL, EXPENDITURES | | | 136,859,451.14 | 171,955,433.87 | 78,916,660.52 | 178,871,959.73 | (6,916,525.86) | -4.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 57,646,793.31 | 60,633,093.96 | 0.00 | 62,821,451.18 | 2,188,357.22 | 3.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 57,646,793.31 | 60,633,093.96 | 0.00 | 62,821,451.18 | 2,188,357.22 | 3.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 57,646,793.31 | 60,633,093.96 | 0.00 | 62,821,451.18 | (2,188,357.22) | -3.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 208,140,127.00 | 212,384,155.00 | 111,503,237.83 | 218,069,715.00 | 5,685,560.00 | 2.7% |
| 2) Federal Revenue | | 8100-8299 | 14,730,759.00 | 24,252,068.49 | 14,260,916.74 | 24,848,437.19 | 596,368.70 | 2.5% |
| 3) Other State Revenue | | 8300-8599 | 48,515,284.62 | 51,646,129.58 | 22,640,082.04 | 52,273,538.47 | 627,408.89 | 1.2% |
| 4) Other Local Revenue | | 8600-8799 | 29,684,105.08 | 31,194,955.47 | 18,445,911.28 | 39,100,440.98 | 7,905,485.51 | 25.3% |
| 5) TOTAL, REVENUES | | | 301,070,275.70 | 319,477,308.54 | 166,850,147.89 | 334,292,131.64 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 120,131,466.80 | 123,896,789.79 | 67,137,962.66 | 127,485,978.33 | (3,589,188.54) | -2.9% |
| 2) Classified Salaries | | 2000-2999 | 58,098,029.66 | 59,408,617.32 | 31,925,347.43 | 60,545,011.22 | (1,136,393.90) | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 81,307,921.49 | 83,649,690.34 | 38,430,815.48 | 85,929,830.07 | (2,280,139.73) | -2.7% |
| 4) Books and Supplies | | 4000-4999 | 11,001,296.20 | 30,833,500.37 | 4,141,144.61 | 33,905,280.70 | (3,071,780.33) | -10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 27,723,602.70 | 39,072,549.50 | 21,599,525.64 | 40,380,318.83 | (1,307,769.33) | -3.3% |
| 6) Capital Outlay | | 6000-6999 | 2,331,000.00 | 17,508,996.31 | 9,701,444.10 | 19,357,227.94 | (1,848,231.63) | -10.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,327,634.00 | 1,346,648.74 | 106,757.34 | 1,334,100.95 | 12,547.79 | 0.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (929,345.49) | (969,833.43) | (8,528.23) | (972,260.32) | 2,426.89 | -0.3% |
| 9) TOTAL, EXPENDITURES | | | 300,991,605.36 | 354,746,958.94 | 173,034,469.03 | 367,965,487.72 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 78,670.34 | (35,269,650.40) | (6,184,321.14) | (33,673,356.08) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 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 | | | (1,193,337.00) | (7,311,531.16) | (4,618,194.16) | (7,311,531.16) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (1,114,666.66) | (42,581,181.56) | (10,802,515.30) | (40,984,887.24) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | 78,636,160.08 | | 80,232,454.40 | | |
| 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 | | 262,850.12 | | |
| Prepaid Items | | 9713 | 482,018.59 | 482,018.59 | | 482,018.59 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 41,462,146.46 | 23,304,087.25 | | 25,175,801.08 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 35,620,925.00 | 0.00 | | 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 | 10,861,754.70 | | 11,258,311.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 33,056,857.54 | 43,573,120.42 | | 42,901,099.61 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 117,455,514.00 | 142,815,501.00 | 75,220,981.00 | 145,397,374.00 | 2,581,873.00 | 1.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 48,261,566.00 | 26,992,599.00 | 13,372,400.00 | 28,937,050.00 | 1,944,451.00 | 7.2% |
| 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 | 99,976.18 | 201,357.00 | (745.00) | -0.4% |
| 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 | 23,303,984.29 | 44,112,813.00 | 1,948,984.00 | 4.6% |
| Unsecured Roll Taxes | | 8042 | 1,439,086.00 | 1,439,086.00 | 1,493,170.62 | 1,508,320.00 | 69,234.00 | 4.8% |
| Prior Years' Taxes | | 8043 | (1,646.00) | (1,646.00) | 4,466.16 | 20,979.00 | 22,625.00 | -1,374.5% |
| Supplemental Taxes | | 8044 | 4,126,798.00 | 4,126,798.00 | 1,440,068.15 | 4,106,678.00 | (20,120.00) | -0.5% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 173,839.00 | 173,839.00 | 0.00 | 41,020.00 | (132,819.00) | -76.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,626,931.00 | 3,626,931.00 | 1,923,599.43 | 3,642,104.00 | 15,173.00 | 0.4% |
| 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 | 221,539,039.00 | 116,858,645.83 | 227,967,695.00 | 6,428,656.00 | 2.9% |
| 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) | (10,661,661.00) | (5,355,408.00) | (11,404,757.00) | (743,096.00) | 7.0% |
| Property Taxes Transfers | | 8097 | 1,497,496.00 | 1,506,777.00 | 0.00 | 1,506,777.00 | 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 | | | 208,140,127.00 | 212,384,155.00 | 111,503,237.83 | 218,069,715.00 | 5,685,560.00 | 2.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 4,373,580.00 | 4,545,653.00 | 0.00 | 4,545,653.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 493,161.00 | 484,425.92 | 6,691.92 | 545,473.62 | 61,047.70 | 12.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 8,873.49 | 8,873.49 | 8,873.49 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 792,760.57 | 470,280.92 | 792,760.57 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 6,997,287.00 | 9,272,517.33 | 7,719,025.33 | 9,518,128.33 | 245,611.00 | 2.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 784,200.00 | 1,351,712.47 | 326,173.47 | 1,369,006.47 | 17,294.00 | 1.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | 157,506.00 | 217,178.00 | 54,295.00 | 217,178.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 634,112.00 | 1,217,815.05 | 316,638.05 | 1,217,815.05 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 1,033,684.00 | 1,556,161.44 | 586,727.75 | 1,556,577.44 | 416.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 249,875.00 | 4,804,971.22 | 4,772,210.81 | 5,076,971.22 | 272,000.00 | 5.7% |
| TOTAL, FEDERAL REVENUE | | | 14,730,759.00 | 24,252,068.49 | 14,260,916.74 | 24,848,437.19 | 596,368.70 | 2.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 1,067,100.00 | 1,066,160.00 | 611,313.00 | 1,066,160.00 | 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 | 528,311.00 | 528,311.00 | 552,483.00 | 552,483.00 | 24,172.00 | 4.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,771,716.00 | 3,840,553.51 | 1,118,728.08 | 3,961,248.46 | 120,694.95 | 3.1% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 46,211,105.07 | 20,357,557.96 | 46,693,647.01 | 482,541.94 | 1.0% |
| TOTAL, OTHER STATE REVENUE | | | 48,515,284.62 | 51,646,129.58 | 22,640,082.04 | 52,273,538.47 | 627,408.89 | 1.2% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 30,000.00 | 30,000.00 | 8,771.25 | 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 | 89,085.29 | 129,536.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,500,045.00 | 2,500,045.00 | 1,122,810.97 | 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 | 36,140.40 | 75,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 7,498,569.82 | 7,498,569.82 | 296,448.00 | 8,419,819.82 | 921,250.00 | 12.3% |
| 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 | 7,087,216.65 | 8,922,886.06 | 14,071,452.16 | 6,984,235.51 | 98.5% |
| Tuition | | 8710 | 266,364.00 | 266,364.00 | 77,378.31 | 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 | 13,608,224.00 | 7,892,391.00 | 13,608,224.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 29,684,105.08 | 31,194,955.47 | 18,445,911.28 | 39,100,440.98 | 7,905,485.51 | 25.3% |
| TOTAL, REVENUES | | | 301,070,275.70 | 319,477,308.54 | 166,850,147.89 | 334,292,131.64 | 14,814,823.10 | 4.6% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 94,216,958.22 | 95,531,798.39 | 51,033,880.31 | 98,007,229.14 | (2,475,430.75) | -2.6% |
| Certificated Pupil Support Salaries | | 1200 | 8,403,405.02 | 8,887,927.37 | 4,878,665.75 | 9,293,970.21 | (406,042.84) | -4.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 14,425,437.18 | 15,823,934.11 | 9,249,907.25 | 16,389,193.87 | (565,259.76) | -3.6% |
| Other Certificated Salaries | | 1900 | 3,085,666.38 | 3,653,129.92 | 1,975,509.35 | 3,795,585.11 | (142,455.19) | -3.9% |
| TOTAL, CERTIFICATED SALARIES | | | 120,131,466.80 | 123,896,789.79 | 67,137,962.66 | 127,485,978.33 | (3,589,188.54) | -2.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 23,651,704.63 | 24,556,761.89 | 13,086,554.18 | 25,020,210.12 | (463,448.23) | -1.9% |
| Classified Support Salaries | | 2200 | 16,541,858.07 | 16,361,216.14 | 8,789,469.14 | 16,560,214.77 | (198,998.63) | -1.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,805,589.00 | 3,848,956.42 | 2,253,303.57 | 3,989,472.58 | (140,516.16) | -3.7% |
| Clerical, Technical and Office Salaries | | 2400 | 10,323,632.30 | 10,815,500.24 | 5,798,443.51 | 10,780,595.59 | 34,904.65 | 0.3% |
| Other Classified Salaries | | 2900 | 3,775,245.66 | 3,826,182.63 | 1,997,577.03 | 4,194,518.16 | (368,335.53) | -9.6% |
| TOTAL, CLASSIFIED SALARIES | | | 58,098,029.66 | 59,408,617.32 | 31,925,347.43 | 60,545,011.22 | (1,136,393.90) | -1.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 33,693,168.49 | 33,730,398.30 | 12,351,788.51 | 34,431,699.36 | (701,301.06) | -2.1% |
| PERS | | 3201-3202 | 15,868,708.19 | 16,303,610.53 | 8,514,016.99 | 16,673,103.04 | (369,492.51) | -2.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,271,535.10 | 6,365,019.94 | 3,435,970.72 | 6,668,077.02 | (303,057.08) | -4.8% |
| Health and Welfare Benefits | | 3401-3402 | 17,917,435.99 | 19,648,949.02 | 10,536,423.12 | 20,403,098.61 | (754,149.59) | -3.8% |
| Unemployment Insurance | | 3501-3502 | 109,842.98 | 110,568.33 | 49,802.25 | 101,712.22 | 8,856.11 | 8.0% |
| Workers' Compensation | | 3601-3602 | 5,597,722.74 | 5,600,407.36 | 2,768,269.82 | 5,699,718.21 | (99,310.85) | -1.8% |
| OPEB, Allocated | | 3701-3702 | 1,794,366.00 | 1,831,896.30 | 657,768.56 | 1,891,466.05 | (59,569.75) | -3.3% |
| 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 | 58,840.56 | 116,775.51 | 60,955.56 | (2,115.00) | -3.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 81,307,921.49 | 83,649,690.34 | 38,430,815.48 | 85,929,830.07 | (2,280,139.73) | -2.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 453,500.00 | 309,102.79 | 43,166.83 | 309,102.79 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 558,979.00 | 1,309,442.32 | 86,455.68 | 1,324,814.70 | (15,372.38) | -1.2% |
| Materials and Supplies | | 4300 | 8,341,814.20 | 25,505,133.66 | 3,281,571.67 | 28,151,375.81 | (2,646,242.15) | -10.4% |
| Noncapitalized Equipment | | 4400 | 1,647,003.00 | 3,709,821.60 | 729,950.43 | 4,119,987.40 | (410,165.80) | -11.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,001,296.20 | 30,833,500.37 | 4,141,144.61 | 33,905,280.70 | (3,071,780.33) | -10.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Travel and Conferences | | 5200 | 826,071.34 | 1,040,558.07 | 346,142.32 | 1,090,963.40 | (50,405.33) | -4.8% |
| Dues and Memberships | | 5300 | 96,000.00 | 99,441.00 | 78,682.50 | 101,597.00 | (2,156.00) | -2.2% |
| Insurance | | 5400-5450 | 2,456,006.00 | 2,509,548.55 | 2,217,943.58 | 2,509,548.55 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,360,325.00 | 4,360,325.00 | 2,649,657.78 | 5,015,650.00 | (655,325.00) | -15.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,007,666.00 | 2,832,737.39 | 1,062,860.90 | 2,760,993.21 | 71,744.18 | 2.5% |
| 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) | (115,562.24) | (233,219.05) | (296,772.11) | 181,209.87 | -156.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,257,790.68 | 27,530,959.55 | 15,272,541.30 | 28,381,366.40 | (850,406.85) | -3.1% |
| Communications | | 5900 | 810,242.68 | 814,542.18 | 204,916.31 | 816,972.38 | (2,430.20) | -0.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 27,723,602.70 | 39,072,549.50 | 21,599,525.64 | 40,380,318.83 | (1,307,769.33) | -3.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 1,001,000.00 | 2,624,873.52 | 981,315.05 | 2,619,821.33 | 5,052.19 | 0.2% |
| Buildings and Improvements of Buildings | | 6200 | 1,050,000.00 | 11,322,024.60 | 7,034,230.70 | 12,004,552.19 | (682,527.59) | -6.0% |
| 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 | 280,000.00 | 3,562,098.19 | 1,685,898.35 | 4,732,854.42 | (1,170,756.23) | -32.9% |
| 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 | | | 2,331,000.00 | 17,508,996.31 | 9,701,444.10 | 19,357,227.94 | (1,848,231.63) | -10.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 726,820.00 | 722,892.74 | 3,420.00 | 722,892.74 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 600,814.00 | 623,756.00 | 103,337.34 | 611,208.21 | 12,547.79 | 2.0% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,346,648.74 | 106,757.34 | 1,334,100.95 | 12,547.79 | 0.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (929,345.49) | (969,833.43) | (8,528.23) | (972,260.32) | 2,426.89 | -0.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (929,345.49) | (969,833.43) | (8,528.23) | (972,260.32) | 2,426.89 | -0.3% |
| TOTAL, EXPENDITURES | | | 300,991,605.36 | 354,746,958.94 | 173,034,469.03 | 367,965,487.72 | (13,218,528.78) | -3.7% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,193,337.00 | 7,311,531.16 | 4,618,194.16 | 7,311,531.16 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | |
| | | | (1,193,337.00) | (7,311,531.16) | (4,618,194.16) | (7,311,531.16) | 0.00 | 0.0% |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 261,883.41 |
| 6266 | Educator Effectiveness, FY 2021-22 | 142,331.89 |
| 6300 | Lottery: Instructional Materials | 7,095,436.12 |
| 6547 | Special Education Early Intervention Preschool Grant | 404,980.73 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 5,885,122.48 |
| 7085 | Learning Communities for School Success Program | 232,214.78 |
| 7311 | Classified School Employee Professional Development Block Grant | 35,822.82 |
| 7810 | Other Restricted State | 174,830.48 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 3,068,180.79 |
| 9010 | Other Restricted Local | 7,874,997.58 |
| Total, Restricted Balance | | 25,175,801.08 |

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

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

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

Meeting Date: March 11, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

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

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

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 14,435.79 | 14,744.32 | 14,970.16 | 14,970.16 | 225.84 | 2.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 14,435.79 | 14,744.32 | 14,970.16 | 14,970.16 | 225.84 | 2.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 14,435.79 | 14,744.32 | 14,970.16 | 14,970.16 | 225.84 | 2.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Adults in Correctional Facilities | | | | | 0.00 | |
| 5. County Operations Grant ADA | | | | | 0.00 | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | 0.00 | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 1,244.45 | 1,182.84 | 1,184.24 | 1,184.24 | 1.40 | 0.0% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA | | | | | | |

| 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 | 1,182.84 | 1,184.24 | 1,184.24 | 1.40 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 1,244.45 | 1,182.84 | 1,184.24 | 1,184.24 | 1.40 | 0.0% |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|------------------|--|---|----------------|------------|
| | | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | District Regular | 14,744.32 | 14,970.16 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 14,744.32 | 14,970.16 | 1.5% | Met |
| 1st Subsequent Year (2025-26) | District Regular | 14,744.32 | 14,948.08 | | |
| | Charter School | | | | |
| | Total ADA | 14,744.32 | 14,948.08 | 1.4% | Met |
| 2nd Subsequent Year (2026-27) | District Regular | 14,744.32 | 14,948.08 | | |
| | Charter School | | | | |
| | Total ADA | 14,744.32 | 14,948.08 | 1.4% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-------------------------------------|------------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CALPADS/Projected | | |
| Current Year (2024-25) | District Regular | 15,983.00 | 15,992.00 | |
| | Charter School | | | |
| | Total Enrollment | 15,983.00 | 15,992.00 | .1% |
| 1st Subsequent Year (2025-26) | District Regular | 15,983.00 | 15,992.00 | |
| | Charter School | | | |
| | Total Enrollment | 15,983.00 | 15,992.00 | .1% |
| 2nd Subsequent Year (2026-27) | District Regular | 15,983.00 | 15,992.00 | |
| | Charter School | | | |
| | Total Enrollment | 15,983.00 | 15,992.00 | .1% |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|--|-----------------------------|--|---|--|
| | | Unaudited Actuals (Form A, Lines A4 and C4) | CALPADS Actual (Form 01CSI, Item 3A) | |
| Third Prior Year (2021-22) | District Regular | 13,442 | 14,799 | 90.8% |
| | Charter School | | | |
| | Total ADA/Enrollment | 13,442 | 14,799 | |
| Second Prior Year (2022-23) | District Regular | 14,038 | 15,333 | 91.6% |
| | Charter School | | | |
| | Total ADA/Enrollment | 14,038 | 15,333 | |
| First Prior Year (2023-24) | District Regular | 14,459 | 15,601 | 92.7% |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 14,459 | 15,601 | |
| Historical Average Ratio: | | | | 91.7% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | | 92.2% |

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

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

| Fiscal Year | | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|-----------------------------|----------------------------|---|----------------------------|---------|
| | | (Form A1, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2024-25) | District Regular | 14,970 | 15,992 | 93.6% | Not Met |
| | Charter School | 0 | | | |
| | Total ADA/Enrollment | 14,970 | 15,992 | | |
| 1st Subsequent Year (2025-26) | District Regular | 14,948 | 15,992 | 93.5% | Not Met |
| | Charter School | | | | |
| | Total ADA/Enrollment | 14,948 | 15,992 | | |
| 2nd Subsequent Year (2026-27) | District Regular | 14,948 | 15,992 | 93.5% | Not Met |
| | Charter School | | | | |
| | Total ADA/Enrollment | 14,948 | 15,992 | | |

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

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

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

Explanation:
(required if NOT met)

P-2 ADA to enrollment ratio has been gradually increasing since the drastic drop in the COVID years. The 2024-25 P-1 district ADA to enrollment ratio was used in the current and subsequent years for the projections.

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2024-25) | 221,539,039.00 | | |
| 1st Subsequent Year (2025-26) | 227,647,923.00 | 232,175,580.00 | 2.0% | Met |
| 2nd Subsequent Year (2026-27) | 232,667,324.00 | 237,507,455.00 | 2.1% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The increase in ADA due to enrollment increasing and the improving ADA to enrollment ratio, coupled with the increase in unduplicated pupil count, contributed to the increase in LCFF revenue in the current and 2nd subsequent year.

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% |

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

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio | Status |
|-------------------------------|---|-------------------------------|---------------------------------------|---------|
| | Salaries and Benefits | Total Expenditures | of Unrestricted Salaries and Benefits | |
| | (Form 011, Objects 1000-3999) | (Form 011, Objects 1000-7499) | to Total Unrestricted Expenditures | |
| Current Year (2024-25) | 148,210,440.33 | 189,093,527.99 | 78.4% | Not Met |
| 1st Subsequent Year (2025-26) | 147,578,659.90 | 168,555,249.84 | 87.6% | Met |
| 2nd Subsequent Year (2026-27) | 154,556,044.15 | 176,247,116.22 | 87.7% | 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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

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

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2024-25) | 24,252,068.49 | 24,848,437.19 | 2.5% | No |
| 1st Subsequent Year (2025-26) | 15,713,671.41 | 16,031,403.89 | 2.0% | No |
| 2nd Subsequent Year (2026-27) | 15,713,671.41 | 16,031,403.89 | 2.0% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2024-25) | 51,646,129.58 | 52,273,538.47 | 1.2% | No |
| 1st Subsequent Year (2025-26) | 47,788,233.51 | 48,590,945.82 | 1.7% | No |
| 2nd Subsequent Year (2026-27) | 47,776,763.28 | 48,632,205.42 | 1.8% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2024-25) | 31,194,955.47 | 39,100,440.98 | 25.3% | Yes |
| 1st Subsequent Year (2025-26) | 29,226,906.19 | 29,447,300.51 | .8% | No |
| 2nd Subsequent Year (2026-27) | 29,295,333.61 | 29,401,742.56 | .4% | 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. Medi-Cal reimbursement revenue received increased in the current year.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2024-25) | 30,833,500.37 | 33,905,280.70 | 10.0% | Yes |
| 1st Subsequent Year (2025-26) | 13,598,474.16 | 13,514,232.90 | -.6% | No |
| 2nd Subsequent Year (2026-27) | 12,950,032.61 | 13,416,300.79 | 3.6% | No |

Explanation:
(required if Yes)

Books and supplies expenditure budgets for new or increased program revenues have been added since 1st interim.

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2024-25) | 39,072,549.50 | 40,380,318.83 | 3.3% | No |
| 1st Subsequent Year (2025-26) | 33,559,738.85 | 34,992,790.87 | 4.3% | No |
| 2nd Subsequent Year (2026-27) | 33,575,336.97 | 34,291,381.63 | 2.1% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 107,093,153.54 | 116,222,416.64 | 8.5% | Not Met |
| 1st Subsequent Year (2025-26) | 92,728,811.11 | 94,069,650.22 | 1.4% | Met |
| 2nd Subsequent Year (2026-27) | 92,785,768.30 | 94,065,351.87 | 1.4% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 69,906,049.87 | 74,285,599.53 | 6.3% | Not Met |
| 1st Subsequent Year (2025-26) | 47,158,213.01 | 48,507,023.77 | 2.9% | Met |
| 2nd Subsequent Year (2026-27) | 46,525,369.58 | 47,707,682.42 | 2.5% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

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. Medi-Cal reimbursement revenue received increased in the current year.

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

Explanation:

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

Books and supplies expenditure budgets for new or increased program revenues have been added since 1st interim.

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

| | Required Minimum Contribution | Second Interim Contribution | Status |
|--|----------------------------------|---|--------|
| | | Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | |
| 1. OMMA/RMA Contribution | 10,806,099.00 | 10,806,099.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 10,409,452.00 | |

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 14.4% | 18.1% | 19.3% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 4.8% | 6.0% | 6.4% |

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) | (24,778,841.73) | 196,405,059.15 | 12.6% | Not Met |
| 1st Subsequent Year (2025-26) | 3,115,843.82 | 170,798,586.84 | N/A | Met |
| 2nd Subsequent Year (2026-27) | 4,145,620.58 | 177,440,453.22 | 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 2023-24 unaudited actuals there were budgeted but unspent funds which resulted in carry over fund balances for sites and programs, which get posted after closing resulting in increased deficit spending in the current year. The fund balance is additionally being used to support a one-time, of schedule, payment of between 2.5% and 3% as negotiated for all employee groups, which increases deficit spending in the current year but is removed in the subsequent years.

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) | 80,232,454.40 | |
| 1st Subsequent Year (2025-26) | 77,215,456.24 | Met | |
| 2nd Subsequent Year (2026-27) | 81,619,715.07 | 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) | 76,343,916.00 | |

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

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

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

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

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

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 14,970 | 14,948 | 14,948 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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) | 375,277,018.88 | 319,351,240.38 | 320,757,560.04 |
| 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) | 375,277,018.88 | 319,351,240.38 | 320,757,560.04 |

| | | | |
|---|----------------------|---------------------|---------------------|
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 11,258,310.57 | 9,580,537.21 | 9,622,726.80 |
| 6. Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 11,258,310.57 | 9,580,537.21 | 9,622,726.80 |

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) | 11,258,311.00 | 9,580,537.00 | 9,622,727.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 42,901,099.61 | 48,119,165.14 | 52,253,605.72 |
| 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) | 54,159,410.61 | 57,699,702.14 | 61,876,332.72 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 14.43% | 18.07% | 19.29% |
| District's Reserve Standard (Section 10B, Line 7): | 11,258,310.57 | 9,580,537.21 | 9,622,726.80 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|---------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (60,633,093.96) | (62,821,451.18) | 3.6% | 2,188,357.22 | Met |
| 1st Subsequent Year (2025-26) | (61,738,170.00) | (61,970,166.00) | .4% | 231,996.00 | Met |
| 2nd Subsequent Year (2026-27) | (62,787,469.00) | (63,168,830.00) | .6% | 381,361.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 3,500,000.00 | 3,500,000.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 7,311,531.16 | 7,311,531.16 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 2,243,337.00 | 2,243,337.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 1,193,337.00 | 1,193,337.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

¹ Include 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 First Interim 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 First Interim 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 first interim projections?

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 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 156,394,449 |

| 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 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
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|---|------------|------------|------------|------------|
| | | | | |
| | | | | |
| 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 |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

| | | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|--|---|----------------|
| 2 | OPEB Liabilities | | |
| | a. Total OPEB liability | 37,635,721.00 | 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) | 37,635,721.00 | 37,635,721.00 |

| | | Actuarial | Actuarial |
|--|---|--------------|--------------|
| | d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | | |
| | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2024 | Jun 30, 2024 |

| | | First Interim (Form 01CSI, Item S7A) | Second 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) | 2,012,293.30 | 2,072,598.05 |
| | 1st Subsequent Year (2025-26) | 2,072,662.00 | 2,134,776.00 |
| | 2nd Subsequent Year (2026-27) | 2,134,842.00 | 2,198,819.00 |

| | | | |
|--|---|--------------|--------------|
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| | Current Year (2024-25) | 2,012,293.30 | 2,072,598.05 |
| | 1st Subsequent Year (2025-26) | 2,072,662.00 | 2,134,776.00 |
| | 2nd Subsequent Year (2026-27) | 2,134,842.00 | 2,198,819.00 |

| | | | |
|--|---|-----|-----|
| | d. Number of retirees receiving OPEB benefits | | |
| | Current Year (2024-25) | 163 | 163 |
| | 1st Subsequent Year (2025-26) | 163 | 163 |
| | 2nd Subsequent Year (2026-27) | 163 | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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 | 1,087.5 | 1,062.5 | 1,062.5 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Mar 11, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 11, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|------------|------------|------------|
| Yes | Yes | Yes |
| 12,123,993 | 12,608,953 | 13,113,311 |
| 74.2% | 74.2% | 74.2% |
| 4.0% | 4.0% | 4.0% |

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

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

| |
|----|
| No |
|----|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

| | | |
|-----------|-----------|-----------|
| Yes | Yes | Yes |
| 1,844,194 | 1,871,857 | 1,899,934 |
| 1.5% | 1.5% | 1.5% |

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

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| No | No | No |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

No

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 | 1,062.8 | 1,062.8 | 1,062.8 |

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb 11, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 11, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

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

| | | |
|--|--|--|
| | | |
|--|--|--|

Multiyear Agreement

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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 | 6,026,251 | 6,267,302 | 6,517,994 |
| 3. Percent of H&W cost paid by employer | 74.8% | 74.8% | 74.8% |
| 4. Percent projected change in H&W cost over prior year | 4.0% | 4.0% | 4.0% |

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

| |
|-----|
| 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 | 141.0 | 141.0 | 141.0 |

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

| |
|-----|
| n/a |
|-----|

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

| |
|-----|
| n/a |
|-----|

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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") | | |

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

- 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) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

- 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

| | | |
|--|--|--|
| | | |
|--|--|--|

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
-
-
-
-
-
-
-
-

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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 SECOND INTERIM, Updated 02/27/25

| Assumptions: | | Current 14,970.16 | | | Current 14,948.08 | | | Current 14,948.08 | | |
|---------------------------------------|-----------|------------------------|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------------------|
| | | State COLA 1.07% | Undup 81.09% | P2 ADA 14,970.16 | State COLA 2.43% | Undup 80.34% | P2 ADA 14,948.08 | State COLA 3.52% | Undup 78.67% | P2 ADA 14,948.08 |
| | | 2024-25 SECOND INTERIM | | | 2025-26 Projected | | | 2026-27 Projected | | |
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| Local Control Funding Formula LCFF | 8010-8099 | 216,562,938 | 1,506,777 | 218,069,715 | 220,757,815 | 1,506,777 | 222,264,592 | 226,089,690 | 1,506,777 | 227,596,467 |
| Federal Revenue | 8100-8299 | 8,873 | 24,839,564 | 24,848,437 | 8,873 | 16,022,530 | 16,031,404 | 8,873 | 16,022,530 | 16,031,404 |
| Other State Revenue | 8300-8599 | 5,157,012 | 47,116,526 | 52,273,538 | 5,059,129 | 43,531,817 | 48,590,946 | 5,143,119 | 43,489,086 | 48,632,205 |
| Local Revenue | 8600-8799 | 12,718,845 | 26,381,596 | 39,100,441 | 10,058,779 | 19,388,521 | 29,447,301 | 10,013,221 | 19,388,521 | 29,401,743 |
| 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 | (62,821,451) | 62,821,451 | 0 | (61,970,166) | 61,970,166 | 0 | (63,168,830) | 63,168,830 | 0 |
| Total Revenue with Adjustments | | 171,626,217 | 162,665,914 | 334,292,132 | 173,914,431 | 142,419,811 | 316,334,242 | 181,586,074 | 143,575,745 | 325,161,819 |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 78,843,801 | 48,642,177 | 127,485,978 | 78,225,553 | 43,166,154 | 121,391,707 | 82,998,937 | 39,473,721 | 122,472,658 |
| Classified Salaries | 2000-2999 | 27,171,962 | 33,373,049 | 60,545,011 | 26,998,773 | 32,400,011 | 59,398,784 | 27,403,754 | 32,830,119 | 60,233,873 |
| Employee Benefits | 3000-3999 | 42,194,677 | 43,735,153 | 85,929,830 | 42,354,334 | 41,388,167 | 83,742,501 | 44,153,353 | 40,928,769 | 85,082,122 |
| Books/Supplies | 4000-4999 | 22,023,696 | 11,881,585 | 33,905,281 | 6,922,996 | 6,591,237 | 13,514,233 | 7,123,417 | 6,292,884 | 13,416,301 |
| Services/Operating Expenses | 5000-5999 | 20,377,726 | 20,002,593 | 40,380,319 | 17,959,679 | 17,033,112 | 34,992,791 | 18,059,284 | 16,232,098 | 34,291,382 |
| Capital Outlay | 6000-6999 | 4,329,150 | 15,028,078 | 19,357,228 | 581,046 | 3,125,001 | 3,706,047 | 581,046 | 3,125,001 | 3,706,047 |
| Other Outgo & Long Term Debt | 7100-7499 | 45,064 | 1,289,037 | 1,334,101 | 45,064 | 1,289,037 | 1,334,101 | 45,064 | 1,289,037 | 1,334,101 |
| Direct/Indirect Support | 7300-7399 | (5,892,547.81) | 4,920,287.49 | (972,260.32) | (4,532,194.90) | 3,559,934.58 | (972,260.32) | (4,117,738.80) | 3,145,478.48 | (972,260.32) |
| 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 |
| Total Expenditures | | 196,405,059 | 178,871,960 | 375,277,019 | 170,798,587 | 148,552,653 | 319,351,240 | 177,440,453 | 143,317,107 | 320,757,560 |
| Beginning Fund Balance | | 79,835,495 | 41,381,847 | 121,217,342 | 55,056,653 | 25,175,801 | 80,232,454 | 58,172,497 | 19,042,959 | 77,215,456 |
| Projected Ending Fund Balance | | 55,056,653 | 25,175,801 | 80,232,454 | 58,172,497 | 19,042,959 | 77,215,456 | 62,318,118 | 19,301,597 | 81,619,715 |
| Excess or (Deficit) | | (24,778,842) | (16,206,046) | (40,984,887) | 3,115,844 | (6,132,842) | (3,016,998) | 4,145,621 | 258,638 | 4,404,258 |
| Revolving Cash | | 152,374 | 0 | 152,374 | 152,374 | 0 | 152,374 | 152,374 | 0 | 152,374 |
| Stores | | 262,850 | 0 | 262,850 | 262,850 | 0 | 262,850 | 262,850 | 0 | 262,850 |
| Prepaid Expenditures | | 482,019 | 0 | 482,019 | 57,571 | 0 | 57,571 | 26,561 | 0 | 26,561 |
| Restricted | | 0 | 25,175,801 | 25,175,801 | 0 | 19,042,959 | 19,042,959 | 0 | 19,301,597 | 19,301,597 |
| Mandated Reserve for Contingencies | | 11,258,311 | 0 | 11,258,311 | 9,580,537 | 0 | 9,580,537 | 9,622,727 | 0 | 9,622,727 |
| Other Commitments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| See MYP Assumptions for breakdown | | | | | | | | | | |
| Unappropriated Reserve | | 42,901,100 | 0 | 42,901,100 | 48,119,165 | 0 | 48,119,165 | 52,253,606 | 0 | 52,253,606 |

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

1. LCFF REVENUE ASSUMPTIONS:

| | |
|---------|---|
| 2024-25 | 1.07% COLA applied to base, 81.09% Unduplicated |
| 2025-26 | 2.43% COLA applied to base, 80.34% Unduplicated |
| 2026-27 | 3.52% COLA applied to base, 78.67% Unduplicated |

Projected statutory COLA from the State budget adoption period was added to the base LCFF calculation for each year. New COLA projections with the January Governor’s Budget, which are used for the Second Interim budget, are 0.5% lower in 2025-26 and 0.44% higher in 2026-27 than the assumptions used for the adopted and first interim budgets.

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, Literacy Coaches and Reading Specialists Program 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. Against the state-wide trend, District enrollment has been increasing since COVID. The subsequent years District student enrollment is projected to remain steady. Current year enrollment was updated from the adopted budget using CALPADS enrollment counts, a growth of 391 students. ADA for the three years has been projected using the 24-25 P-1 attendance rate of 93.47%. 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 14,948 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 2.92% in 2025-26 and 2.70% 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% | 27.40% | 27.5% |

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.

| COVID Relief Funds | Funds Expensed in 2024-25 |
|---|----------------------------------|
| 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 is 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 are settled for 2024-25 for CSEA, which was approved at the February 11, 2025 board meeting. There is a tentative agreement for CVEA for approval on tonight’s board agenda. Salary settlements of a 1% on-schedule increase for both bargaining units, a 3% (CSEA) and 2.5% (CVEA) off-schedule lump sum payment, and an off-schedule stipend for identified Special Education-related groups (CVEA) have been incorporated into the budget. 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.

| Cajon Valley Union (67991) - 2ND INTERIM | | | |
|--|-----------------------|-----------------------|-----------------------|
| | 2024-25 | 2025-26 | 2026-27 |
| General Assumptions | | | |
| COLA & Augmentation | 1.07% | 2.43% | 3.52% |
| 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 | 15,992 | 15,992 | 15,992 |
| Unduplicated Pupil Count (UPC) | 13,594 | 11,994 | 12,154 |
| Unduplicated Pupil Percentage (UPP) | 81.09% | 80.34% | 78.67% |
| Current Year LCFF Average Daily Attendance (ADA) | 14,970.16 | 14,948.08 | 14,948.08 |
| Funded LCFF ADA | 14,970.16 | 14,948.08 | 14,948.08 |
| 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) | | | |
| LCFF Entitlement Summary | | | |
| Base Grant | \$152,326,639 | \$155,798,666 | \$161,280,647 |
| Grade Span Adjustment | 7,010,765 | 7,193,631 | 7,449,584 |
| Adjusted Base Grant | \$159,337,404 | \$162,992,297 | \$168,730,231 |
| Supplemental Grant | 25,841,340 | 26,189,602 | 26,548,014 |
| Concentration Grant | 27,021,234 | 26,846,461 | 25,959,990 |
| Total Base, Supplemental and Concentration Grant | \$212,199,978 | \$216,028,360 | \$221,238,235 |
| 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 | 1,060,732 | 1,098,070 |
| Add-on: Small School District Bus Replacement Program | - | - | - |
| Add-on: Economic Recovery Target | - | - | - |
| Add-on: Transitional Kindergarten | 2,062,759 | 2,404,090 | 2,488,752 |
| Total Allowance and Add-On Amounts | \$4,362,960 | \$4,729,455 | \$4,851,455 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | \$216,562,938 | \$220,757,815 | \$226,089,690 |
| Miscellaneous Adjustments | - | - | - |
| Total LCFF Entitlement (excludes Additional State Aid) | \$ 216,562,938 | \$ 220,757,815 | \$ 226,089,690 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | \$ 14,466 | \$ 14,768 | \$ 15,125 |
| Additional State Aid | - | - | - |
| Total LCFF Entitlement with Additional State Aid | 216,562,938 | 220,757,815 | 226,089,690 |
| LCFF Sources Summary | | | |
| Funding Source Summary | | | |
| Local Revenue and In-Lieu of Property Taxes (net for school districts) | \$ 42,228,514 | \$ 42,215,506 | \$ 42,215,506 |
| Education Protection Account Entitlement (includes \$200/minimum per ADA) | \$ 28,937,050 | \$ 29,592,447 | \$ 30,626,772 |
| Net State Aid (excludes Additional State Aid) | \$ 145,397,374 | \$ 148,949,862 | \$ 153,247,412 |
| Additional State Aid | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 216,562,938 | \$ 220,757,815 | \$ 226,089,690 |
| Funding Source by Resource-Object | | | |
| State Aid (Resource Code 0000, Object Code 8011) | \$ 145,397,374 | \$ 148,949,862 | \$ 153,247,412 |
| EPA, Current Year (Resource 1400, Object Code 8012) | \$ 28,937,050 | \$ 29,592,447 | \$ 30,626,772 |
| (P-2 plus Current Year Accrual) | | | |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) | \$ - | \$ - | \$ - |
| (P-A less Prior Year Accrual) | | | |
| Property Taxes (Object 8021 to 8089) | \$ 53,633,271 | \$ 53,633,271 | \$ 53,633,271 |
| In-Lieu of Property Taxes (Object Code 8096) | (11,404,757) | (11,417,765) | (11,417,765) |
| Entitlement and Source Reconciliation | | | |
| Basic Aid/Excess Tax District Status | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |
| Total LCFF Entitlement | \$ 216,562,938 | \$ 220,757,815 | \$ 226,089,690 |
| Additional State Aid | \$ - | \$ - | \$ - |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | \$ - | \$ - | \$ - |
| Excess Taxes before Minimum State Aid | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 216,562,938 | \$ 220,757,815 | \$ 226,089,690 |
| LCAP Percentage to Increase or Improve Services Calculation | | | |
| Base Grant (Excludes add-ons for TIIG & Transportation) | \$ 161,400,163 | \$ 165,396,387 | \$ 171,218,983 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 52,862,574 | \$ 53,036,063 | \$ 52,508,004 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ 6,235,670 | \$ 6,195,337 | \$ 5,990,768 |
| Percentage to Increase or Improve Services | 32.75% | 32.07% | 30.67% |

| Cajon Valley Union (67991) - 2ND INTERIM | | | | |
|--|--------------|--------------|--------------|--|
| | 2024-25 | 2025-26 | 2026-27 | |
| PER-ADA FUNDING LEVELS | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | |
| Grades TK-3 | \$ 14,739.98 | \$ 15,025.95 | \$ 15,388.18 | |
| Grades 4-6 | \$ 13,553.37 | \$ 13,815.87 | \$ 14,149.11 | |
| Grades 7-8 | \$ 13,954.23 | \$ 14,225.41 | \$ 14,568.69 | |
| Grades 9-12 | \$ 16,593.79 | \$ 16,914.63 | \$ 17,323.51 | |
| Base Grants | | | | |
| Grades TK-3 | \$ 10,025 | \$ 10,269 | \$ 10,630 | |
| Grades 4-6 | \$ 10,177 | \$ 10,424 | \$ 10,791 | |
| Grades 7-8 | \$ 10,478 | \$ 10,733 | \$ 11,111 | |
| Grades 9-12 | \$ 12,144 | \$ 12,439 | \$ 12,877 | |
| Grade Span Adjustment | | | | |
| Grades TK-3 | \$ 1,043 | \$ 1,068 | \$ 1,106 | |
| Grades 9-12 | \$ 316 | \$ 323 | \$ 335 | |
| Supplemental Grant | | | | |
| | 20% | 20% | 20% | |
| Maximum - 1.00 ADA, 100% UPP | | | | |
| Grades TK-3 | \$ 2,214 | \$ 2,267 | \$ 2,347 | |
| Grades 4-6 | \$ 2,035 | \$ 2,085 | \$ 2,158 | |
| Grades 7-8 | \$ 2,096 | \$ 2,147 | \$ 2,222 | |
| Grades 9-12 | \$ 2,492 | \$ 2,552 | \$ 2,642 | |
| Actual - 1.00 ADA, Local UPP as follows: | | | | |
| | 81.09% | 80.34% | 78.67% | |
| Grades TK-3 | \$ 1,795 | \$ 1,822 | \$ 1,847 | |
| Grades 4-6 | \$ 1,651 | \$ 1,675 | \$ 1,698 | |
| Grades 7-8 | \$ 1,699 | \$ 1,725 | \$ 1,748 | |
| Grades 9-12 | \$ 2,021 | \$ 2,051 | \$ 2,079 | |
| Concentration Grant (>55% population) | | | | |
| | 65% | 65% | 65% | |
| Maximum - 1.00 ADA, 100% UPP | | | | |
| Grades TK-3 | \$ 7,194 | \$ 7,369 | \$ 7,628 | |
| Grades 4-6 | \$ 6,615 | \$ 6,776 | \$ 7,014 | |
| Grades 7-8 | \$ 6,811 | \$ 6,976 | \$ 7,222 | |
| Grades 9-12 | \$ 8,099 | \$ 8,295 | \$ 8,588 | |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | |
| | 26.0900% | 25.3400% | 23.6700% | |
| Grades TK-3 | \$ 1,877 | \$ 1,867 | \$ 1,806 | |
| Grades 4-6 | \$ 1,726 | \$ 1,717 | \$ 1,660 | |
| Grades 7-8 | \$ 1,777 | \$ 1,768 | \$ 1,709 | |
| Grades 9-12 | \$ 2,113 | \$ 2,102 | \$ 2,033 | |

CAJON VALLEY UNION ELEMENTARY

CASHFLOW
2024-25

| UPDATE DATE | ACTUALS TO MONTH OF: | LEAID | BUSINESS UNIT | BUSINESS ADVISOR |
|-------------|----------------------|-------|---------------|------------------|
| 3/4/24 | January | 67991 | 00600 | A. Wilmot |

Mianda Dwinj
District's authorizing signature

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL July - June 30th | 2024-25 |
|---------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------------------|---------|
| CHART BEGINNING BALANCE: | \$ 113,619,765 | \$ 103,506,541 | \$ 89,045,967 | \$ 92,425,915 | \$ 89,287,399 | \$ 81,658,380 | \$ 105,312,025 | \$ 109,129,534 | \$ 93,321,332 | \$ 90,518,328 | \$ 82,988,661 | \$ 73,757,916 | | |

| LCFF SOURCES | | | | | | | | | | | | | | | | | | |
|-------------------------------------|---|-----------|--|---------------------------------------|--------------|--------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|-----------------|-----------------|
| 1.1 | S | 8011 | | LCFF | \$ 6,836,481 | \$ 6,836,481 | \$ 12,305,666 | \$ 12,317,651 | \$ 12,305,666 | \$ 12,305,666 | \$ 12,313,370 | \$ 10,784,536 | \$ 10,784,536 | \$ 10,784,536 | \$ 27,038,249 | \$ 145,397,374 | \$ 145,397,374 | |
| 1.2 | S | 8021-8046 | | Property Taxes | \$ 493,323 | \$ 818,834 | \$ 362,722 | \$ 845,926 | \$ 3,940,643 | \$ 13,264,678 | \$ 6,615,539 | \$ 1,573,176 | \$ 1,340,832 | \$ 13,794,477 | \$ 6,167,826 | \$ 4,415,295 | \$ 53,633,271 | \$ 53,633,271 |
| 1.3 | S | 8012 | | EPA | \$ - | \$ - | \$ 6,686,200 | \$ - | \$ - | \$ 6,686,200 | \$ - | \$ - | \$ 7,234,263 | \$ - | \$ - | \$ 8,330,388 | \$ 28,937,050 | \$ 28,937,050 |
| 1.4 | S | 8047 | | RDA Residual Balance & CRD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,923,599 | \$ - | \$ - | \$ - | \$ - | \$ 1,718,505 | \$ 3,642,104 | \$ 3,642,104 |
| 1.5 | S | 8096 | | Charter In Lieu Taxes | \$ - | \$ (644,012) | \$ (1,299,433) | \$ (841,368) | \$ (856,865) | \$ (856,865) | \$ (856,865) | \$ (856,865) | \$ (798,333) | \$ (798,333) | \$ (798,333) | \$ (2,797,485) | \$ (11,404,757) | \$ (11,404,757) |
| 1.6 | S | 8097 | | Special Education - Prop Tax Transfer | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 373,202 | \$ - | \$ 1,133,575 | \$ 1,506,777 | \$ 1,506,777 |
| 1.7 | A | Multiple | | Other Revenue Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (3,642,104) | \$ (3,642,104) | \$ (3,642,104) | |
| 8000-8099 TOTAL LCFF SOURCES | | | | | \$ 7,329,804 | \$ 7,011,303 | \$ 18,055,155 | \$ 12,322,209 | \$ 15,389,444 | \$ 31,399,679 | \$ 19,995,643 | \$ 11,500,847 | \$ 18,561,297 | \$ 24,153,882 | \$ 16,154,029 | \$ 36,196,422 | \$ 218,069,715 | \$ 218,069,715 |

| FEDERAL REVENUE | | | | | | | | | | | | | | | | | | |
|--|-----|-----------|-----------|--|------------|----------|----------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|-----------|--------------|---------------|---------------|
| 2.1 | A | 8110 | | Impact Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2.2 | S | 8181&8182 | | Special Education | \$ 6,636 | \$ - | \$ 56 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,692 | \$ 5,091,127 |
| 2.3 | S/A | 8285 | 9068 | Assets - Pass Through | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2.4 | S | 8290 | 3010&3025 | Title I - Fed Cash Mgmt System | \$ - | \$ - | \$ - | \$ 866,650 | \$ 2,101,467 | \$ - | \$ - | \$ - | \$ 1,763,229 | \$ - | \$ - | \$ 1,763,229 | \$ 6,494,575 | \$ 9,518,128 |
| 2.5 | S | 8290 | 4035 | Title II - Fed Cash Mgmt System | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 326,173 | \$ - | \$ 302,727 | \$ - | \$ - | \$ 302,727 | \$ 931,628 | \$ 1,369,006 |
| 2.6 | S | 8290 | 4201&4203 | Title III - Fed Cash Mgmt System | \$ 87,827 | \$ - | \$ - | \$ 116,925 | \$ - | \$ - | \$ 166,181 | \$ - | \$ 255,590 | \$ - | \$ - | \$ 808,470 | \$ 1,434,993 | \$ 1,434,993 |
| 2.7 | A | Multiple | | Other Federal | \$ 458,245 | \$ 8,873 | \$ 3,045 | \$ 86,182 | \$ 272,000 | \$ 42,301 | \$ 582,018 | \$ 23,319 | \$ 484,948 | \$ 91,339 | \$ 55,505 | \$ 685,124 | \$ 2,792,898 | \$ 3,268,312 |
| 2.8 | M | Multiple | LLMF | Other Federal (Learning Loss Mitigation Funds) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,385,429 | \$ - | \$ (218,558) | \$ - | \$ - | \$ - | \$ 4,166,871 | \$ 4,166,871 |
| 8100-8299 TOTAL FEDERAL REVENUE | | | | | \$ 552,708 | \$ 8,873 | \$ 3,100 | \$ 1,069,757 | \$ 2,373,467 | \$ 4,427,730 | \$ 1,074,372 | \$ (195,240) | \$ 2,806,494 | \$ 91,339 | \$ 55,505 | \$ 3,559,550 | \$ 15,827,657 | \$ 24,848,437 |

| OTHER STATE REVENUE | | | | | | | | | | | | | | | | | | | |
|--|---|-----------|-----------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|------------|--------------|--------------|---------------|---------------|---------------|--------------|
| 3.1 | S | 8311 | 6500&6510 | PA Sp. Ed. (SDUSD, Poway & Infant) | \$ 55,574 | \$ 55,574 | \$ 100,033 | \$ 100,033 | \$ 100,033 | \$ 100,033 | \$ 100,033 | \$ - | \$ - | \$ - | \$ 53,308 | \$ 401,539 | \$ 1,066,160 | \$ 1,066,160 | |
| 3.2 | M | 8311-8319 | | PA Recompensations CY & PY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3.3 | S | 8550 | | Mandate Block | \$ - | \$ - | \$ - | \$ - | \$ 552,483 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 552,483 | \$ 552,483 | |
| 3.4 | S | 8560 | | Lottery | \$ - | \$ - | \$ - | \$ 68,838 | \$ - | \$ - | \$ 1,049,891 | \$ - | \$ - | \$ 811,357 | \$ - | \$ 811,357 | \$ 2,741,442 | \$ 3,961,248 | |
| 3.5 | O | 8590 | 7690 | STRS On-Behalf - Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,906,850 | \$ 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 | \$ 3,045,304 | \$ 3,115,616 | \$ 99,746 | \$ 5,081 | \$ 1,055,311 | \$ 1,939,910 | \$ 1,339,831 | \$ 22,576,515 | \$ 51,730,939 | |
| 3.7 | M | Multiple | LLMF | Other Local (Learning Loss Mitigation Funds) | \$ 2,220,922 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 508,758 | \$ - | \$ - | \$ - | \$ - | \$ 2,729,680 | \$ 2,729,680 |
| 8300-8599 TOTAL OTHER STATE REVENUE | | | | | \$ 4,426,920 | \$ 1,589,604 | \$ 2,861,287 | \$ 2,930,125 | \$ 3,421,270 | \$ 3,145,337 | \$ 4,265,539 | \$ 99,746 | \$ 513,839 | \$ 1,866,668 | \$ 1,993,218 | \$ 13,459,577 | \$ 40,573,130 | \$ 70,947,361 | |

| OTHER LOCAL REVENUE | | | | | | | | | | | | | | | | | | |
|--|---|----------|------|-------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|--------------|---------------|---------------|
| 4.1 | S | 8792 | SPED | PA Special Education - Pass Through | \$ 708,225 | \$ 726,756 | \$ 1,291,482 | \$ 1,291,482 | \$ 1,291,482 | \$ 1,291,482 | \$ 1,291,482 | \$ 1,291,482 | \$ 729,401 | \$ 306,185 | \$ 487,174 | \$ 2,901,591 | \$ 13,608,224 | \$ 13,608,224 |
| 4.2 | A | Multiple | | Other Local | \$ 204,331 | \$ 1,639,367 | \$ 283,581 | \$ 1,277,487 | \$ 1,061,772 | \$ 1,755,643 | \$ 4,331,340 | \$ 491,393 | \$ 743,678 | \$ 312,178 | \$ 496,710 | \$ 689,567 | \$ 13,287,047 | \$ 13,874,588 |
| 8600-8799 TOTAL OTHER LOCAL REVENUE | | | | | \$ 912,556 | \$ 2,366,123 | \$ 1,575,063 | \$ 2,568,969 | \$ 2,353,254 | \$ 3,047,125 | \$ 5,622,822 | \$ 1,782,875 | \$ 1,473,079 | \$ 618,363 | \$ 983,885 | \$ 3,591,158 | \$ 26,895,271 | \$ 27,482,812 |

| OTHER FINANCING SOURCES | | | | | | | | | | | | | | | | | | |
|--|---|-----------|--|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 5.1 | A | 8900-8998 | | Transfers In & Other Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8900-8998 TOTAL OTHER FINANCING SOURCES | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8000-8998 TOTAL REVENUE | | | | | \$ 13,221,988 | \$ 10,975,904 | \$ 22,494,605 | \$ 18,891,060 | \$ 23,537,435 | \$ 42,019,871 | \$ 30,958,376 | \$ 13,188,228 | \$ 23,354,709 | \$ 26,730,252 | \$ 19,186,637 | \$ 56,806,707 | \$ 301,365,773 | \$ 341,348,325 |

| SALARIES & BENEFITS | | | | | | | | | | | | | | | | | | |
|--|---|-----------|------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 6.1 | A | 1000-1999 | | Certificated | \$ 1,447,006 | \$ 11,474,049 | \$ 10,914,159 | \$ 10,827,358 | \$ 10,894,072 | \$ 10,786,021 | \$ 10,795,297 | \$ 10,634,629 | \$ 10,634,629 | \$ 11,524,257 | \$ 11,524,257 | \$ 16,030,245 | \$ 127,485,978 | \$ 127,485,978 |
| 6.2 | A | 2000-2999 | | Classified | \$ 2,533,451 | \$ 4,820,276 | \$ 4,952,499 | \$ 4,912,696 | \$ 4,990,887 | \$ 4,857,513 | \$ 4,858,025 | \$ 5,314,310 | \$ 5,314,310 | \$ 5,387,777 | \$ 5,387,777 | \$ 7,215,490 | \$ 60,545,011 | \$ 60,545,011 |
| 6.3 | A | 3000-3999 | | Benefits | \$ 1,410,359 | \$ 6,260,618 | \$ 6,107,863 | \$ 6,092,846 | \$ 6,111,994 | \$ 6,248,242 | \$ 6,198,893 | \$ 6,772,294 | \$ 6,772,294 | \$ 6,603,122 | \$ 6,603,122 | \$ 9,841,333 | \$ 75,022,980 | \$ 75,022,980 |
| 6.4 | O | 3101-3112 | 7690 | STRS On-Behalf - Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,906,850 | \$ 10,906,850 | \$ 10,906,850 |
| 6.5 | M | 1000-3999 | LLMF | Salaries & Benefits (Learning Loss Mitigation Funds) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1000-3999 TOTAL SALARIES & BENEFITS | | | | | \$ 5,390,815 | \$ 22,554,944 | \$ 21,974,522 | \$ 21,832,900 | \$ 21,996,953 | \$ 21,891,777 | \$ 21,852,215 | \$ 22,721,232 | \$ 22,721,232 | \$ 23,515,156 | \$ 23,515,156 | \$ 43,993,918 | \$ 273,960,820 | \$ 273,960,820 |

| | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL July - June 30th | 2024-25 |
|------------------------------------|---|--------------------|---|----------------|----------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------------------|----------------|
| CHARTER | | BEGINNING BALANCE: | | \$ 113,619,765 | \$ 103,506,541 | \$ 89,045,967 | \$ 92,425,915 | \$ 89,287,399 | \$ 81,658,380 | \$ 105,312,025 | \$ 109,129,534 | \$ 93,321,332 | \$ 90,518,328 | \$ 82,988,661 | \$ 73,757,916 | | |
| OTHER EXPENDITURES | | | | | | | | | | | | | | | | | |
| 7.1 | A | 4000-4999 | Supplies | \$ 303,197 | \$ 812,018 | \$ 816,784 | \$ 535,005 | \$ 858,792 | \$ 396,509 | \$ 418,840 | \$ 676,930 | \$ 1,644,858 | \$ 3,497,190 | \$ 1,286,737 | \$ 2,447,601 | \$ 13,694,459 | \$ 33,905,281 |
| 7.2 | A | 5500-5599 | Utilities | \$ 106,414 | \$ 343,464 | \$ 437,970 | \$ 532,340 | \$ 327,653 | \$ 508,917 | \$ 392,900 | \$ 351,948 | \$ 292,301 | \$ 398,512 | \$ 257,637 | \$ 1,065,595 | \$ 5,015,650 | \$ 5,015,650 |
| 7.3 | A | 5000-5999 | Other Services (Excl. Utilities) | \$ 4,321,237 | \$ 2,171,494 | \$ 2,479,165 | \$ 2,987,419 | \$ 2,846,514 | \$ 1,446,111 | \$ 2,697,927 | \$ 1,142,559 | \$ 273,658 | \$ 5,772,774 | \$ 2,103,904 | \$ 3,148,995 | \$ 31,391,758 | \$ 35,364,669 |
| 7.4 | A | 6000-6999 | Capital | \$ 1,052,656 | \$ 2,538,711 | \$ 2,513,245 | \$ 445,747 | \$ 988,182 | \$ 673,792 | \$ 1,489,110 | \$ 565,765 | \$ 173,807 | \$ 1,146,789 | \$ 1,000,763 | \$ 1,193,517 | \$ 13,782,085 | \$ 19,357,228 |
| 7.5 | O | 7200-7299 | Pass Through Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7.6 | A | 7000-7998 | Transfers Out, Other Uses & Outgo | \$ 4,146 | \$ 35,403 | \$ 17,040 | \$ 4,607,325 | \$ 7,374 | \$ 37,337 | \$ 7,799 | \$ 17,798 | \$ 67,104 | \$ 747,780 | \$ 253,185 | \$ 1,871,081 | \$ 7,673,372 | \$ 7,673,372 |
| 7.7 | M | 4000-7999 | LLMF Other Expenditures (Learning Loss Mitigation Funds) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4000-7998 TOTAL OTHER EXPENDITURES | | | | \$ 5,787,650 | \$ 5,901,089 | \$ 6,264,205 | \$ 9,107,837 | \$ 5,028,515 | \$ 3,062,666 | \$ 5,006,576 | \$ 2,755,000 | \$ 2,451,727 | \$ 11,563,044 | \$ 4,902,226 | \$ 9,726,789 | \$ 71,557,324 | \$ 101,316,199 |
| 1000-7998 TOTAL EXPENDITURES | | | | \$ 11,178,466 | \$ 28,456,033 | \$ 28,238,727 | \$ 30,940,737 | \$ 27,025,468 | \$ 24,954,443 | \$ 26,858,791 | \$ 25,476,232 | \$ 25,172,960 | \$ 35,078,199 | \$ 28,417,382 | \$ 53,720,707 | \$ 345,518,143 | \$ 375,277,019 |

| | | | | Beginning Bal | | | | | | | | | | | | Ending Balance | |
|--|----|-----------|-------------------------------------|---------------|----------------|----------------|-----------------|-----------------|--------------|----------------|----------------|--------------|--------------|--------------|------|----------------|--------------|
| 8.1 | NP | 9111-9199 | Other Cash Equivalents | \$ (951,911) | \$ 77,151 | \$ (991,467) | \$ 670,795 | \$ 176,327 | \$ 818,948 | \$ (636,857) | \$ (213,067) | \$ 441,310 | \$ - | \$ - | \$ - | \$ - | \$ (608,772) |
| 8.2 | NP | 9200-9299 | Receivables | \$ 2,130,243 | \$ (1,126,843) | \$ (43,107) | \$ (671,606) | \$ (82,031) | \$ (34,038) | \$ (560,737) | \$ (247,916) | \$ (22,216) | \$ 658,252 | \$ - | \$ - | \$ - | \$ (0) |
| 8.2 | NP | 9290 | Receivables from Government | \$ 28,431,976 | \$ (505,119) | \$ (2,182,078) | \$ (11,209,734) | \$ (6,317,143) | \$ (827,829) | \$ (5,307,850) | \$ (531,841) | \$ (732,102) | \$ - | \$ (818,281) | \$ - | \$ - | |
| 8.3 | NP | 9300-9319 | Temporary Loans / Due From | \$ 5,847,847 | \$ - | \$ - | \$ 500,000 | \$ (5,847,847) | \$ - | \$ - | \$ - | \$ - | \$ (500,000) | \$ - | \$ - | \$ 500,000 | \$ 500,000 |
| 8.4 | NP | 9320-9499 | Other Assets | \$ 744,869 | \$ (232,273) | \$ 376,974 | \$ (28,605) | \$ 36,687 | \$ 9,236 | \$ (25,120) | \$ (24,741) | \$ (27,199) | \$ - | \$ - | \$ - | \$ - | \$ 829,827 |
| 8.5 | M | 92XX | Deferrals (Excl. Adj. & PY Recomp.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9111-9499 TOTAL ASSETS (excluding cash 9110) | | | | \$ 36,203,024 | \$ (1,787,085) | \$ (2,839,679) | \$ (10,739,150) | \$ (12,034,007) | \$ (33,684) | \$ (6,530,564) | \$ (1,017,565) | \$ (340,208) | \$ 158,252 | \$ (818,281) | \$ - | \$ 500,000 | \$ 721,055 |

| | | | | Beginning Bal | | | | | | | | | | | | Ending Balance | |
|-------------------------------------|----|-----------|------------------------------|---------------|-----------------|----------------|----------------|--------------|-----------|--------------|--------------|-----------|--------------|------|------|----------------|------|
| 9.1 | NP | 9500-9599 | Payables (add 9507 and 9524) | \$ 13,183,749 | \$ (10,203,628) | \$ (1,568,888) | \$ (1,087,766) | \$ 1,188,742 | \$ 66,145 | \$ (371,182) | \$ (866,279) | \$ 64,962 | \$ (405,856) | \$ - | \$ - | \$ - | \$ - |
| 9.1 | NP | 9590 | Payables to Government | \$ 420,647 | \$ (1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (420,646) | \$ - | \$ - | \$ - | \$ - |
| 9.2 | NP | 9650-9659 | Unearned Revenue | \$ 2,916,034 | \$ (2,916,034) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9.3 | M | 95XX | Deferrals (EPA Recover) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9500-9659 TOTAL CURRENT LIABILITIES | | | | \$ 16,520,430 | \$ (13,119,663) | \$ (1,568,888) | \$ (1,087,766) | \$ 1,188,742 | \$ 66,145 | \$ (371,182) | \$ (866,279) | \$ 64,962 | \$ (826,502) | \$ - | \$ - | \$ - | \$ - |

| | | | | Beginning Bal | | | | | | | | | | | | 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 | \$ (824,168) | \$ 1,748,764 | \$ (527,314) | \$ 73,972 | \$ 359,185 | \$ 428,835 | \$ (433,363) | \$ (3,925,368) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (3,099,457) |
| 9111-9499 TOTAL OTHER ACTIVITY | | | | \$ (824,168) | \$ 1,748,764 | \$ (527,314) | \$ 73,972 | \$ 359,185 | \$ 428,835 | \$ (433,363) | \$ (3,925,368) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (3,099,457) |

| | | | | | | | | | | | | | | | | |
|---|--|--|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| ENDING BALANCE SUBTOTAL Prior to Borrowing | | | | \$ 90,946,812 | \$ 74,381,049 | \$ 61,962,056 | \$ 65,004,946 | \$ 86,191,013 | \$ 92,250,898 | \$ 107,094,403 | \$ 92,640,917 | \$ 90,834,831 | \$ 81,352,100 | \$ 73,757,916 | \$ 77,343,916 | \$ (46,530,772) |
|---|--|--|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|-----------------|

| | | | | 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 | \$ 8,985,560 | \$ - | \$ - | \$ (4,385,560) | \$ (4,600,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0 |
| 11.6 | M | 9629-9649 | Other Liabilities (Excluding TRANS) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL BORROWING ACTIVITY | | | | \$ 8,985,560 | \$ - | \$ - | \$ (4,385,560) | \$ (4,600,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | | | | | | | | | | |
|---------------------------------|--|--|--|----------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ENDING CASH BALANCE 9110 | | | | \$ 103,506,541 | \$ 89,045,967 | \$ 92,425,915 | \$ 89,287,399 | \$ 81,658,380 | \$ 105,312,025 | \$ 109,129,534 | \$ 93,321,332 | \$ 90,518,328 | \$ 82,988,661 | \$ 73,757,916 | \$ 76,343,916 | \$ 76,343,916 |
|---------------------------------|--|--|--|----------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|

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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 18,200,383.00 | 17,243,915.00 | 8,451,558.00 | 17,545,647.00 | 301,732.00 | 1.7% |
| 2) Federal Revenue | | 8100-8299 | 315,261.00 | 434,991.00 | 302,833.00 | 445,559.00 | 10,568.00 | 2.4% |
| 3) Other State Revenue | | 8300-8599 | 1,380,346.00 | 1,496,129.67 | 765,807.27 | 3,901,703.06 | 2,405,573.39 | 160.8% |
| 4) Other Local Revenue | | 8600-8799 | 379,265.00 | 390,917.09 | 223,861.90 | 392,704.84 | 1,787.75 | 0.5% |
| 5) TOTAL, REVENUES | | | 20,275,255.00 | 19,565,952.76 | 9,744,060.17 | 22,285,613.90 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,149,693.00 | 7,349,764.86 | 3,910,221.86 | 7,643,493.20 | (293,728.34) | -4.0% |
| 2) Classified Salaries | | 2000-2999 | 1,515,614.00 | 1,692,501.54 | 733,850.48 | 1,864,394.73 | (171,893.19) | -10.2% |
| 3) Employee Benefits | | 3000-3999 | 3,362,339.00 | 3,509,671.60 | 1,685,905.93 | 3,746,532.32 | (236,860.72) | -6.7% |
| 4) Books and Supplies | | 4000-4999 | 298,274.00 | 462,641.58 | 206,024.74 | 491,694.61 | (29,053.03) | -6.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,893,247.00 | 7,392,296.04 | 865,309.52 | 7,033,396.71 | 358,899.33 | 4.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 33,547.49 | 33,527.50 | 33,547.49 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 19,219,167.00 | 20,440,423.11 | 7,434,840.03 | 20,813,059.06 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,056,088.00 | (874,470.35) | 2,309,220.14 | 1,472,554.84 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,056,088.00 | (874,470.35) | 2,309,220.14 | 1,472,554.84 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,342,622.99 | 4,342,622.99 | | 4,438,348.08 | 95,725.09 | 2.2% |
| 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 | | 4,438,348.08 | | |
| 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 | | 4,438,348.08 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,398,710.99 | 3,468,152.64 | | 5,910,902.92 | | |
| 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 | 1,083,013.66 | | 2,765,472.73 | | |
| 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 | 2,385,138.98 | | 3,145,430.19 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 15,117,237.00 | 14,221,708.00 | 6,937,150.00 | 14,256,361.00 | 34,653.00 | 0.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 248,890.00 | 236,568.00 | 109,695.00 | 236,848.00 | 280.00 | 0.1% |
| 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 | 2,785,639.00 | 1,404,713.00 | 3,052,438.00 | 266,799.00 | 9.6% |
| 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 | 17,243,915.00 | 8,451,558.00 | 17,545,647.00 | 301,732.00 | 1.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 321,604.00 | 254,517.00 | 331,496.00 | 9,892.00 | 3.1% |
| 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 | 41,459.00 | 20,895.00 | 42,121.00 | 662.00 | 1.6% |
| Title III, Immigrant Student Program | 4201 | 8290 | 3,878.00 | 5,162.00 | 5,162.00 | 5,162.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 43,534.00 | 49,495.00 | 12,374.00 | 49,495.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 10,000.00 | 17,271.00 | 9,885.00 | 17,285.00 | 14.00 | 0.1% |
| 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 | 434,991.00 | 302,833.00 | 445,559.00 | 10,568.00 | 2.4% |
| OTHER STATE REVENUE | | | | | | | | |
| 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 | 30,535.00 | 30,535.00 | 3,396.00 | 12.5% |

| 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 | 324,419.13 | 90,175.09 | 338,943.03 | 14,523.90 | 4.5% |
| 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 Incentiv e 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 | 1,144,571.54 | 645,097.18 | 3,532,225.03 | 2,387,653.49 | 208.6% |
| TOTAL, OTHER STATE REVENUE | | | 1,380,346.00 | 1,496,129.67 | 765,807.27 | 3,901,703.06 | 2,405,573.39 | 160.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| 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 | 104,267.95 | 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 | 169,297.09 | 119,593.95 | 171,084.84 | 1,787.75 | 1.1% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 379,265.00 | 390,917.09 | 223,861.90 | 392,704.84 | 1,787.75 | 0.5% |
| TOTAL, REVENUES | | | 20,275,255.00 | 19,565,952.76 | 9,744,060.17 | 22,285,613.90 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,400,932.00 | 5,591,952.93 | 2,958,533.55 | 5,778,943.21 | (186,990.28) | -3.3% |
| Certificated Pupil Support Salaries | | 1200 | 428,938.00 | 424,644.09 | 190,169.01 | 483,049.18 | (58,405.09) | -13.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,191,654.00 | 1,204,998.84 | 692,067.68 | 1,249,079.84 | (44,081.00) | -3.7% |
| Other Certificated Salaries | | 1900 | 128,169.00 | 128,169.00 | 69,451.62 | 132,420.97 | (4,251.97) | -3.3% |
| TOTAL, CERTIFICATED SALARIES | | | 7,149,693.00 | 7,349,764.86 | 3,910,221.86 | 7,643,493.20 | (293,728.34) | -4.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 433,063.00 | 498,595.44 | 204,799.59 | 559,332.01 | (60,736.57) | -12.2% |
| Classified Support Salaries | | 2200 | 369,647.00 | 485,599.19 | 207,911.79 | 575,116.66 | (89,517.47) | -18.4% |

| 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 | 331,489.03 | 161,083.59 | 341,996.85 | (10,507.82) | -3.2% |
| Other Classified Salaries | | 2900 | 385,874.00 | 376,817.88 | 160,055.51 | 387,949.21 | (11,131.33) | -3.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,515,614.00 | 1,692,501.54 | 733,850.48 | 1,864,394.73 | (171,893.19) | -10.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,365,587.00 | 1,421,068.08 | 733,672.08 | 1,474,591.66 | (53,523.58) | -3.8% |
| PERS | | 3201-3202 | 393,312.00 | 429,436.76 | 185,945.69 | 493,870.17 | (64,433.41) | -15.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 222,477.00 | 254,318.00 | 115,144.09 | 295,231.45 | (40,913.45) | -16.1% |
| Health and Welfare Benefits | | 3401-3402 | 997,400.00 | 996,139.46 | 507,276.29 | 1,062,419.88 | (66,280.42) | -6.7% |
| Unemployment Insurance | | 3501-3502 | 4,288.00 | 4,783.67 | 2,334.21 | 4,956.43 | (172.76) | -3.6% |
| Workers' Compensation | | 3601-3602 | 271,161.00 | 295,811.63 | 141,533.57 | 305,711.73 | (9,900.10) | -3.3% |
| OPEB, Allocated | | 3701-3702 | 108,114.00 | 108,114.00 | 0.00 | 109,751.00 | (1,637.00) | -1.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,362,339.00 | 3,509,671.60 | 1,685,905.93 | 3,746,532.32 | (236,860.72) | -6.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| 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 | 44,843.33 | 12,536.61 | 47,724.04 | (2,880.71) | -6.4% |
| Materials and Supplies | | 4300 | 241,041.00 | 348,502.32 | 161,851.21 | 372,333.44 | (23,831.12) | -6.8% |
| Noncapitalized Equipment | | 4400 | 49,346.00 | 68,824.93 | 31,636.92 | 71,166.13 | (2,341.20) | -3.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 298,274.00 | 462,641.58 | 206,024.74 | 491,694.61 | (29,053.03) | -6.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 28,512.00 | 30,670.73 | 17,554.26 | 33,384.29 | (2,713.56) | -8.8% |
| Dues and Memberships | | 5300 | 1,545.00 | 3,430.69 | 2,835.69 | 4,380.69 | (950.00) | -27.7% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 353,109.00 | 367,013.55 | 148,786.23 | 367,408.36 | (394.81) | -0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 14,525.00 | 16,750.95 | 4,430.55 | 16,750.95 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 51,319.00 | 76,382.24 | 229,319.54 | 265,592.11 | (189,209.87) | -247.7% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 6,443,881.00 | 6,897,633.10 | 461,955.91 | 6,345,135.49 | 552,497.61 | 8.0% |
| Communications | | 5900 | 356.00 | 414.78 | 427.34 | 744.82 | (330.04) | -79.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,893,247.00 | 7,392,296.04 | 865,309.52 | 7,033,396.71 | 358,899.33 | 4.9% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 33,547.49 | 33,527.50 | 33,547.49 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 33,547.49 | 33,527.50 | 33,547.49 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 19,219,167.00 | 20,440,423.11 | 7,434,840.03 | 20,813,059.06 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 6300 | Lottery: Instructional Materials | 380,304.64 |
| 6383 | Golden State Pathways Program | 2,158,449.87 |
| 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 |
| Total, Restricted Balance | | 2,765,472.73 |

Bostonia Global Multiyear Projection for 2024-25 thru 2026-27
Based on 2024-25 SECOND INTERIM, Updated 02/27/25

| Assumptions: | | State COLA | Undup | P2 ADA | State COLA | Undup | P2 ADA | State COLA | Undup | P2 ADA |
|---------------------------------------|-----------|------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | 1.07% | 80.56% | 1,184.24 | 2.43% | 80.67% | 1,187.97 | 3.52% | 79.16% | 1,215.10 |
| | | 2024-25 SECOND INTERIM | | | 2025-26 Projected | | | 2026-27 Projected | | |
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| Local Control Funding Formula LCFF | 8010-8099 | 17,545,647 | - | 17,545,647 | 18,036,410 | - | 18,036,410 | 18,927,850 | - | 18,927,850 |
| Federal Revenue | 8100-8299 | - | 445,559 | 445,559 | - | 445,559 | 445,559 | - | 445,559 | 445,559 |
| Other State Revenue | 8300-8599 | 273,226 | 3,628,477 | 3,901,703 | 261,436 | 1,657,557 | 1,918,993 | 267,934 | 1,272,822 | 1,540,755 |
| Local Revenue | 8600-8799 | 389,792 | 2,913 | 392,705 | 394,840 | 2,913 | 397,753 | 390,802 | 2,913 | 393,715 |
| Total Revenue with Adjustments | | 18,208,664 | 4,076,949 | 22,285,614 | 18,692,686 | 2,106,029 | 20,798,715 | 19,586,585 | 1,721,294 | 21,307,879 |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 6,615,661 | 1,027,832 | 7,643,493 | 7,124,505 | 407,510 | 7,532,015 | 7,231,372 | 386,226 | 7,617,598 |
| Classified Salaries | 2000-2999 | 1,329,556 | 534,839 | 1,864,395 | 1,316,261 | 609,490 | 1,925,751 | 1,336,005 | 618,632 | 1,954,637 |
| Employee Benefits | 3000-3999 | 3,080,150 | 666,382 | 3,746,532 | 3,239,256 | 566,117 | 3,805,373 | 3,311,231 | 564,397 | 3,875,628 |
| Books/Supplies | 4000-4999 | 418,778 | 72,917 | 491,695 | 442,448 | 58,135 | 500,583 | 466,498 | 59,439 | 525,937 |
| Services/Operating Expenses | 5000-5999 | 6,402,963 | 630,434 | 7,033,397 | 6,587,966 | 472,870 | 7,060,835 | 6,764,024 | 472,374 | 7,236,399 |
| Capital Outlay | 6000-6999 | 33,547 | - | 33,547 | 33,547 | - | 33,547 | 33,547 | - | 33,547 |
| Direct/Indirect Support | 7300-7399 | (204,350) | 204,350 | - | (134,090) | 134,090 | - | (132,977) | 132,977 | - |
| Total Expenditures | | 17,676,306 | 3,136,753 | 20,813,059 | 18,609,892 | 2,248,212 | 20,858,104 | 19,009,701 | 2,234,045 | 21,243,746 |
| Beginning Fund Balance | | 2,613,072 | 1,825,276 | 4,438,348 | 3,145,430 | 2,765,473 | 5,910,903 | 3,228,224 | 2,623,290 | 5,851,514 |
| Projected Ending Fund Balance | | 3,145,430 | 2,765,473 | 5,910,903 | 3,228,224 | 2,623,290 | 5,851,514 | 3,805,109 | 2,110,538 | 5,915,647 |
| Excess or (Deficit) | | 532,358 | 940,197 | 1,472,555 | 82,794 | (142,183) | (59,389) | 576,885 | (512,751) | 64,133 |
| Restricted | | - | 2,765,473 | 2,765,473 | - | 2,623,290 | 2,623,290 | - | 2,110,538 | 2,110,538 |
| Mandated Reserve for Contingencies | | 624,392 | - | 624,392 | 625,743 | - | 625,743 | 637,312 | - | 637,312 |
| Unappropriated Reserve | | 2,521,038 | - | 2,521,038 | 2,602,481 | - | 2,602,481 | 3,167,797 | - | 3,167,797 |

**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, 80.56% Unduplicated |
| 2025-26 | 2.43% COLA applied to base, 80.67% Unduplicated |
| 2026-27 | 3.52% COLA applied to base, 79.16% 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. The Golden State Pathways Program grant has been added in the amount of \$2.4 million for the initial payment of 85% of the award amount. The final 15% is paid in 2025-26. 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 1,266 students in the current year. ADA for the three years has been projected using the 2024-25 P1 attendance rate of 93.54%. 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 2.92% in 2025-26 and 2.70% 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% | 27.40% | 27.50% |

1. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations are settled for 2024-25 for CSEA, which was approved at the February 11, 2025 board meeting. There is a tentative agreement for CVEA for approval on tonight’s board agenda. Salary settlements of a 1% on-schedule increase for both bargaining units, a 3% (CSEA) and 2.5% (CVEA) off-schedule lump sum payment, and an off-schedule stipend for identified Special Education-related groups (CVEA) have been incorporated into the budget. No salary increases beyond the annual step and column are included in the budget or subsequent years. A 4% increase to health and welfare contributions are included in subsequent years.

| Bostonia Global (140558) - 2024-25 Second Interim | | | |
|--|----------------------|----------------------|----------------------|
| | 2024-25 | 2025-26 | 2026-27 |
| General Assumptions | | | |
| COLA & Augmentation | 1.07% | 2.43% | 3.52% |
| 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 | 1,266 | 1,270 | 1,299 |
| Unduplicated Pupil Count (UPC) | 1,096 | 953 | 987 |
| Unduplicated Pupil Percentage (UPP) | 80.56% | 80.67% | 79.16% |
| Current Year LCFF Average Daily Attendance (ADA) | 1,184.24 | 1,187.97 | 1,215.10 |
| Funded LCFF ADA | 1,184.24 | 1,187.97 | 1,215.10 |
| 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) | | | |
| LCFF Entitlement Summary | | | |
| Base Grant | \$12,519,971 | \$12,890,924 | \$13,677,554 |
| Grade Span Adjustment | 581,244 | 589,684 | 608,790 |
| <i>Adjusted Base Grant</i> | \$13,101,215 | \$13,480,608 | \$14,286,344 |
| Supplemental Grant | 2,110,869 | 2,174,962 | 2,261,813 |
| Concentration Grant | 2,176,636 | 2,249,307 | 2,243,528 |
| Total Base, Supplemental and Concentration Grant | \$17,388,720 | \$17,904,877 | \$18,791,685 |
| 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 | 156,927 | 131,533 | 136,165 |
| Total Allowance and Add-On Amounts | \$156,927 | \$131,533 | \$136,165 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | \$17,545,647 | \$18,036,410 | \$18,927,850 |
| Miscellaneous Adjustments | - | - | - |
| Total LCFF Entitlement (excludes Additional State Aid) | \$ 17,545,647 | \$ 18,036,410 | \$ 18,927,850 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | \$ 14,816 | \$ 15,183 | \$ 15,577 |
| Additional State Aid | - | - | - |
| Total LCFF Entitlement with Additional State Aid | 17,545,647 | 18,036,410 | 18,927,850 |
| LCFF Sources Summary | | | |
| Funding Source Summary | | | |
| Local Revenue and In-Lieu of Property Taxes (net for school districts) | \$ 3,052,438 | \$ 3,055,919 | \$ 3,055,919 |
| Education Protection Account Entitlement (includes \$200/minimum per ADA) | \$ 236,848 | \$ 237,594 | \$ 243,020 |
| Net State Aid (excludes Additional State Aid) | \$ 14,256,361 | \$ 14,742,897 | \$ 15,628,911 |
| Additional State Aid | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 17,545,647 | \$ 18,036,410 | \$ 18,927,850 |
| Funding Source by Resource-Object | | | |
| State Aid (Resource Code 0000, Object Code 8011) | \$ 14,256,361 | \$ 14,742,897 | \$ 15,628,911 |
| EPA, Current Year (Resource 1400, Object Code 8012) | \$ 236,848 | \$ 237,594 | \$ 243,020 |
| (P-2 plus Current Year Accrual) | | | |
| 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) | 3,052,438 | 3,055,919 | 3,055,919 |
| Entitlement and Source Reconciliation | | | |
| Basic Aid/Excess Tax District Status | \$ - | \$ - | \$ - |
| Total LCFF Entitlement | \$ 17,545,647 | \$ 18,036,410 | \$ 18,927,850 |
| Additional State Aid | \$ - | \$ - | \$ - |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | \$ - | \$ - | \$ - |
| Excess Taxes before Minimum State Aid | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 17,545,647 | \$ 18,036,410 | \$ 18,927,850 |
| LCAP Percentage to Increase or Improve Services Calculation | | | |
| Base Grant (Excludes add-ons for TIIG & Transportation) | \$ 13,258,142 | \$ 13,612,141 | \$ 14,422,509 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 4,287,505 | \$ 4,424,269 | \$ 4,505,341 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ 502,301 | \$ 519,071 | \$ 517,738 |
| Percentage to Increase or Improve Services | 32.34% | 32.50% | 31.24% |

| Bostonia Global (140558) - 2024-25 Second Interim | | | | |
|--|----|-----------|--------------|--------------|
| | | 2024-25 | 2025-26 | 2026-27 |
| PER-ADA FUNDING LEVELS | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | |
| Grades TK-3 | \$ | 14,690.11 | \$ 15,057.75 | \$ 15,437.06 |
| Grades 4-6 | \$ | 13,507.53 | \$ 13,845.10 | \$ 14,194.05 |
| Grades 7-8 | \$ | 13,907.03 | \$ 14,255.52 | \$ 14,614.96 |
| Grades 9-12 | \$ | 16,537.66 | \$ 16,950.42 | \$ 17,378.54 |
| Base Grants | | | | |
| Grades TK-3 | \$ | 10,025 | \$ 10,269 | \$ 10,630 |
| Grades 4-6 | \$ | 10,177 | \$ 10,424 | \$ 10,791 |
| Grades 7-8 | \$ | 10,478 | \$ 10,733 | \$ 11,111 |
| Grades 9-12 | \$ | 12,144 | \$ 12,439 | \$ 12,877 |
| Grade Span Adjustment | | | | |
| Grades TK-3 | \$ | 1,043 | \$ 1,068 | \$ 1,106 |
| Grades 9-12 | \$ | 316 | \$ 323 | \$ 335 |
| Supplemental Grant | | | | |
| | | 20% | 20% | 20% |
| Maximum - 1.00 ADA, 100% UPP | | | | |
| Grades TK-3 | \$ | 2,214 | \$ 2,267 | \$ 2,347 |
| Grades 4-6 | \$ | 2,035 | \$ 2,085 | \$ 2,158 |
| Grades 7-8 | \$ | 2,096 | \$ 2,147 | \$ 2,222 |
| Grades 9-12 | \$ | 2,492 | \$ 2,552 | \$ 2,642 |
| Actual - 1.00 ADA, Local UPP as follows: | | | | |
| | | 80.56% | 80.67% | 79.16% |
| Grades TK-3 | \$ | 1,783 | \$ 1,829 | \$ 1,858 |
| Grades 4-6 | \$ | 1,640 | \$ 1,682 | \$ 1,708 |
| Grades 7-8 | \$ | 1,688 | \$ 1,732 | \$ 1,759 |
| Grades 9-12 | \$ | 2,008 | \$ 2,059 | \$ 2,092 |
| Concentration Grant (>55% population) | | | | |
| | | 65% | 65% | 65% |
| Maximum - 1.00 ADA, 100% UPP | | | | |
| Grades TK-3 | \$ | 7,194 | \$ 7,369 | \$ 7,628 |
| Grades 4-6 | \$ | 6,615 | \$ 6,776 | \$ 7,014 |
| Grades 7-8 | \$ | 6,811 | \$ 6,976 | \$ 7,222 |
| Grades 9-12 | \$ | 8,099 | \$ 8,295 | \$ 8,588 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | |
| | | 25.5600% | 25.6700% | 24.1600% |
| Grades TK-3 | \$ | 1,839 | \$ 1,892 | \$ 1,843 |
| Grades 4-6 | \$ | 1,691 | \$ 1,739 | \$ 1,695 |
| Grades 7-8 | \$ | 1,741 | \$ 1,791 | \$ 1,745 |
| Grades 9-12 | \$ | 2,070 | \$ 2,129 | \$ 2,075 |

| UPDATE DATE | ACTUALS TO MONTH OF: | LEAID | BUSINESS UNIT | BUSINESS ADVISOR |
|-------------|----------------------|-------|---------------|------------------|
| 2/25/25 | January | 47605 | 00600 | A. Wilmot |

Mianda Dwyer
District's authorizing signature

| | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL July - June 30th | 2024-25 | | | |
|---------------------------------|-----|--------------------------------------|--------------|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------------------|---------------|---------------|---------------|---------------|
| CHART BEGINNING BALANCE: | | \$ 9,526,790 | \$ 9,983,096 | \$ 9,907,616 | \$ 10,441,778 | \$ 5,636,912 | \$ 6,012,154 | \$ 6,257,733 | \$ 6,928,717 | \$ 7,870,782 | \$ 8,639,985 | \$ 9,577,551 | \$ 10,461,801 | | | | | |
| LCFF SOURCES | | | | | | | | | | | | | | | | | | |
| 1.1 | S | 8011 | | LCFF | \$ 630,650 | \$ 630,650 | \$ 1,135,170 | \$ 1,135,170 | \$ 1,135,170 | \$ 1,135,170 | \$ 1,546,010 | \$ 1,546,010 | \$ 1,546,010 | \$ 1,546,010 | \$ 14,256,361 | \$ 14,256,361 | | |
| 1.2 | S | 8021-8046 | | Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 1.3 | S | 8012 | | EPA | \$ - | \$ - | \$ 54,848 | \$ - | \$ - | \$ 54,847 | \$ - | \$ - | \$ 59,212 | \$ - | \$ 67,941 | \$ 236,848 | \$ 236,848 | |
| 1.4 | S | 8047 | | RDA Residual Balance & CRD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 1.5 | S | 8096 | | Charter In Lieu Taxes | \$ - | \$ 168,464 | \$ 341,298 | \$ 220,689 | \$ 224,754 | \$ 224,754 | \$ 224,754 | \$ 213,671 | \$ 213,671 | \$ 213,671 | \$ 781,959 | \$ 3,052,438 | | |
| 1.6 | S | 8097 | | Special Education - Prop Tax Transfer | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 1.7 | A | Multiple | | Other Revenue Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 8000-8099 | | TOTAL LCFF SOURCES | | | \$ 630,650 | \$ 799,114 | \$ 1,531,316 | \$ 1,355,859 | \$ 1,359,924 | \$ 1,414,771 | \$ 1,359,924 | \$ 1,818,893 | \$ 1,759,681 | \$ 1,759,681 | \$ 2,395,910 | \$ 17,545,647 | \$ 17,545,647 | |
| FEDERAL REVENUE | | | | | | | | | | | | | | | | | | |
| 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 | \$ - | \$ 202,934 | \$ - | \$ 33,150 | \$ - | \$ 33,150 | \$ 320,816 | \$ 331,496 | |
| 2.5 | S | 8290 | 4035 | Title II - Fed Cash Mgmt System | \$ - | \$ - | \$ - | \$ 10,365 | \$ - | \$ 10,530 | \$ - | \$ 4,212 | \$ - | \$ 4,212 | \$ 29,319 | \$ 42,121 | | |
| 2.6 | S | 8290 | 4201&4203 | Title III - Fed Cash Mgmt System | \$ - | \$ - | \$ - | \$ 1,291 | \$ - | \$ - | \$ 16,245 | \$ - | \$ 5,466 | \$ - | \$ 5,466 | \$ 28,467 | \$ 54,657 | |
| 2.7 | A | Multiple | | Other Federal | \$ - | \$ - | \$ - | \$ 4,318 | \$ - | \$ - | \$ 5,567 | \$ - | \$ 2,565 | \$ 483 | \$ 294 | \$ 3,623 | \$ 16,850 | \$ 17,285 |
| 2.8 | M | Multiple | LLMF | Other Federal (Learning Loss Mitigation Funds) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 8100-8299 | | TOTAL FEDERAL REVENUE | | | \$ - | \$ - | \$ - | \$ 15,974 | \$ 51,583 | \$ - | \$ 235,276 | \$ - | \$ 45,392 | \$ 483 | \$ 294 | \$ 46,451 | \$ 395,453 | \$ 445,559 |
| OTHER STATE REVENUE | | | | | | | | | | | | | | | | | | |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ 30,535 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,535 | \$ 30,535 | |
| 3.4 | S | 8560 | | Lottery | \$ - | \$ - | \$ - | \$ 5,143 | \$ - | \$ - | \$ 85,032 | \$ - | \$ 84,736 | \$ - | \$ 84,736 | \$ 259,647 | \$ 338,943 | |
| 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 | \$ 106,367 | \$ 100,975 | \$ 7,578 | \$ 347 | \$ 150,261 | \$ 246,625 | \$ 291,409 | \$ 1,341,317 | \$ 3,532,225 |
| 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 | \$ 131,510 | \$ 106,367 | \$ 186,007 | \$ 7,578 | \$ 347 | \$ 234,997 | \$ 246,625 | \$ 376,144 | \$ 1,631,499 | \$ 3,901,703 |
| OTHER LOCAL REVENUE | | | | | | | | | | | | | | | | | | |
| 4.1 | S | 8792 | SPED | PA Special Education - Pass Through | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 4.2 | A | Multiple | | Other Local | \$ 3,220 | \$ 32,409 | \$ 21,682 | \$ 28,534 | \$ 11,145 | \$ 57,497 | \$ 69,376 | \$ 314 | \$ 12,545 | \$ 52,543 | \$ 2,542 | \$ 32,545 | \$ 324,351 | \$ 392,705 |
| 8600-8799 | | TOTAL OTHER LOCAL REVENUE | | | \$ 3,220 | \$ 32,409 | \$ 21,682 | \$ 28,534 | \$ 11,145 | \$ 57,497 | \$ 69,376 | \$ 314 | \$ 12,545 | \$ 52,543 | \$ 2,542 | \$ 32,545 | \$ 324,351 | \$ 392,705 |
| OTHER FINANCING SOURCES | | | | | | | | | | | | | | | | | | |
| 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 | \$ 1,554,162 | \$ 1,578,634 | \$ 1,850,583 | \$ 1,367,816 | \$ 1,877,177 | \$ 2,047,704 | \$ 2,009,142 | \$ 2,851,050 | \$ 19,896,949 | \$ 22,285,614 |
| SALARIES & BENEFITS | | | | | | | | | | | | | | | | | | |
| 6.1 | A | 1000-1999 | | Certificated | \$ 99,756 | \$ 615,082 | \$ 652,737 | \$ 641,629 | \$ 632,622 | \$ 629,480 | \$ 638,916 | \$ - | \$ 652,357 | \$ 652,357 | \$ 652,357 | \$ 1,776,200 | \$ 7,643,493 | \$ 7,643,493 |
| 6.2 | A | 2000-2999 | | Classified | \$ 38,516 | \$ 87,801 | \$ 118,069 | \$ 130,540 | \$ 125,422 | \$ 112,070 | \$ 121,433 | \$ - | \$ 105,685 | \$ 105,685 | \$ 105,685 | \$ 813,489 | \$ 1,864,395 | \$ 1,864,395 |
| 6.3 | A | 3000-3999 | | Benefits | \$ 32,330 | \$ 262,334 | \$ 275,971 | \$ 275,775 | \$ 275,917 | \$ 278,709 | \$ 284,871 | \$ - | \$ 268,432 | \$ 268,432 | \$ 268,432 | \$ 1,255,330 | \$ 3,746,532 | \$ 3,746,532 |
| 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 | \$ 1,020,259 | \$ 1,045,220 | \$ - | \$ 1,026,474 | \$ 1,026,474 | \$ 1,026,474 | \$ 3,845,020 | \$ 13,254,420 | \$ 13,254,420 |

| | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL July - June 30th | 2024-25 | | |
|---------------------------|---|--------------|--|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------------------|--------------|---------------|---------------|
| BEGINNING BALANCE: | | \$ 9,526,790 | \$ 9,983,096 | \$ 9,907,616 | \$ 10,441,778 | \$ 5,636,912 | \$ 6,012,154 | \$ 6,257,733 | \$ 6,928,717 | \$ 7,870,782 | \$ 8,639,985 | \$ 9,577,551 | \$ 10,461,801 | | | | |
| OTHER EXPENDITURES | | | | | | | | | | | | | | | | | |
| 7.1 | A | 4000-4999 | Supplies | \$ 10,625 | \$ 11,740 | \$ 68,325 | \$ 32,622 | \$ 37,795 | \$ 25,035 | \$ 19,882 | \$ 16,307 | \$ 33,844 | \$ 36,008 | \$ 50,762 | \$ 67,279 | \$ 410,224 | \$ 491,695 |
| 7.2 | A | 5500-5599 | Utilities | \$ 4,576 | \$ 19,469 | \$ 14,860 | \$ 27,635 | \$ 15,660 | \$ 47,188 | \$ 19,399 | \$ 20,231 | \$ 12,578 | \$ 12,578 | \$ 12,578 | \$ 12,578 | \$ 219,330 | \$ 367,408 |
| 7.3 | A | 5000-5999 | Other Services (Excl. Utilities) | \$ 224 | \$ 69,132 | \$ 168,202 | \$ 78,942 | \$ 120,651 | \$ 231,427 | \$ 47,945 | \$ 209,484 | \$ 35,078 | \$ 35,078 | \$ 35,078 | \$ 3,618,105 | \$ 4,649,347 | \$ 6,665,988 |
| 7.4 | A | 6000-6999 | Capital | \$ - | \$ 13,447 | \$ 5,670 | \$ - | \$ 14,410 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,528 | \$ 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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | 4000-7998 | TOTAL OTHER EXPENDITURES | \$ 15,426 | \$ 113,788 | \$ 257,057 | \$ 139,199 | \$ 188,517 | \$ 303,650 | \$ 87,225 | \$ 246,022 | \$ 81,500 | \$ 83,664 | \$ 98,418 | \$ 3,697,962 | \$ 5,312,428 | \$ 7,558,639 |
| | | 1000-7998 | TOTAL EXPENDITURES | \$ 186,028 | \$ 1,079,005 | \$ 1,303,833 | \$ 1,187,143 | \$ 1,222,477 | \$ 1,323,909 | \$ 1,132,445 | \$ 246,022 | \$ 1,107,974 | \$ 1,110,138 | \$ 1,124,892 | \$ 7,542,982 | \$ 18,566,848 | \$ 20,813,059 |

| | | Beginning Bal | | | | | | | | | | | | | Ending Balance | | |
|---------------|----|---------------|-------------------------------------|--------------|--------------|-------------|--------------|--------------|------------|------------|-----------|----------|------|------|----------------|------|-------------|
| ASSETS | | | | | | | | | | | | | | | | | |
| 8.1 | NP | 9111-9199 | Other Cash Equivalents | \$ (136,486) | \$ 3,563 | \$ 32,229 | \$ (14,653) | \$ (8,317) | \$ 16,118 | \$ (5,635) | \$ 11,796 | \$ 4,240 | \$ - | \$ - | \$ - | \$ - | \$ (97,145) |
| 8.2 | NP | 9200-9299 | Receivables | \$ 104,670 | \$ (47,392) | \$ - | \$ (49,436) | \$ (2,841) | \$ (5,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (0) |
| 8.2 | NP | 9290 | Receivables from Government | \$ 353,755 | \$ (93,813) | \$ (39,487) | \$ (74,689) | \$ (144,430) | \$ - | \$ - | \$ (799) | \$ (537) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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) | \$ 11,118 | \$ (5,635) | \$ 10,997 | \$ 3,703 | \$ - | \$ - | \$ - | \$ - | \$ (97,145) |

| | | Beginning Bal | | | | | | | | | | | | | Ending Balance | | |
|----------------------------|----|---------------|---------------------------|----------------|--------------|----------------|------|------|------|------|----------|------|------|------|----------------|------|--------|
| CURRENT LIABILITIES | | | | | | | | | | | | | | | | | |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ (537) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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) | \$ - | \$ - | \$ - | \$ - | \$ (537) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (0) |

| | | | | | | | | | | | | | | | Ending Balance | | |
|-----------------------|----|-----------|----------------------------|--------------|------------|-----------|-------------|-----------|-------------|-------------|--------------|------|------|------|----------------|------|--------------|
| OTHER ACTIVITY | | | | | | | | | | | | | | | | | |
| 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) | \$ 54,676 | \$ (14,781) | \$ (36,157) | \$ (175,489) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (153,746) |
| | | 9111-9499 | TOTAL OTHER ACTIVITY | \$ (101,954) | \$ 109,256 | \$ 45,244 | \$ (34,541) | \$ 54,676 | \$ (14,781) | \$ (36,157) | \$ (175,489) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (153,746) |

| | | | | | | | | | | | | | |
|---|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|
| ENDING BALANCE SUBTOTAL Prior to Borrowing | \$ 4,462,431 | \$ 4,647,720 | \$ 4,918,844 | \$ 10,570,867 | \$ 6,034,390 | \$ 6,246,462 | \$ 6,950,712 | \$ 7,878,188 | \$ 8,639,985 | \$ 9,577,551 | \$ 10,461,801 | \$ 5,769,869 | \$ 1,079,210 |
|---|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|

| | | Beginning Bal | | | | | | | | | | | | | Ending Balance | | |
|---------------------------|---|---------------|-------------------------------------|--------------|------|------|----------------|------|------|------|------|------|------|------|----------------|------|------|
| BORROWING ACTIVITY | | | | | | | | | | | | | | | | | |
| 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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | | | | | | | |
|---------------------------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|
| ENDING CASH BALANCE 9110 | \$ 9,983,096 | \$ 9,907,616 | \$ 10,441,778 | \$ 5,636,912 | \$ 6,012,154 | \$ 6,257,733 | \$ 6,928,717 | \$ 7,870,782 | \$ 8,639,985 | \$ 9,577,551 | \$ 10,461,801 | \$ 5,769,869 | \$ 5,769,869 |
|---------------------------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|