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

NOTICE OF CRITERIA AND STAN sections 33129 and 42130)	NDARDS REVIEW. This interim report was based upon and reviewed us	ing the state-adopted Criteri	ia and Standards. (Pursuant to Education Code (EC)	
Signed:		Date:		
	District Superintendent or Designee	-		
NOTICE OF INTERIM REVIEW. A	Il action shall be taken on this report during a regular or authorized spec	al meeting of the governing	board.	
To the County Superintendent of S	schools:			
This interim report and cer	tification of financial condition are hereby filed by the governing board	of the school district. (Purs	uant to EC Section 42131)	
Meeting Date:	March 11, 2025	Signed:		
		-	President of the Governing Board	
CERTIFICATION OF FINANCIAL	CONDITION			
X POSITIVE CERTIF	CICATION			
	e Governing Board of this school district, I certify that based upon curr all year and subsequent two fiscal years.	ent projections this district w	vill meet its financial obligations	
QUALIFIED CERT	IFICATION			
	e Governing Board of this school district, I certify that based upon curr current fiscal year or two subsequent fiscal years.	ent projections this district n	may not meet its financial	
NEGATIVE CERTI	FICATION			
	e Governing Board of this school district, I certify that based upon curr remainder of the current fiscal year or for the subsequent fiscal year.	ent projections this district w	vill be unable to meet its financial	
Contact person for addition	onal information on the interim report:			
Name:	Seth Boomgarden	Telephone:	(619) 668-5700 ext. 6404	
Title:	Director, Fiscal Services	E-mail:	seth.boomgarden@lmsvsd.net	
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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.

RITERIA ANI	D 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.	х	
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.		х
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.	х	
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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

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

SUPPLEMEN	ITAL 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?	х	
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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 		х
		 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? 	х	
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since first interim in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		If yes, have there been changes since first interim in self-insurance liabilities?	х	
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)		х
		Management/supervisor/confidential? (Section S8C, Line 1b)		х
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

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

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	130,969,603.00	131,928,308.00	75,109,003.03	132,337,377.00	409,069.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,872,346.72	4,074,921.95	2,032,172.00	4,067,898.62	(7,023.33)	-0.2%
4) Other Local Revenue		8600-8799	4,005,259.93	3,520,091.23	1,811,164.74	3,745,340.45	225,249.22	6.4%
5) TOTAL, REVENUES			138,847,209.65	139,523,321.18	78,952,339.77	140,150,616.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,805,329.13	53,985,727.17	31,076,627.85	54,113,819.22	(128,092.05)	-0.2%
2) Classified Salaries		2000-2999	20,023,177.95	17,933,228.16	9,906,707.25	17,709,176.02	224,052.14	1.2%
3) Employ ee Benefits		3000-3999	27,339,055.27	29,072,756.00	15,793,399.92	28,861,103.11	211,652.89	0.7%
4) Books and Supplies		4000-4999	3,956,672.80	4,914,710.00	2,070,502.33	4,941,179.18	(26,469.18)	-0.5%
5) Services and Other Operating		5000-5999						
Expenditures			12,089,235.75	11,388,746.96	6,814,038.29	11,368,996.58	19,750.38	0.2%
6) Capital Outlay		6000-6999	1,623,816.93	1,781,026.63	1,539,360.60	1,788,033.53	(7,006.90)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	12,484.00	24,523.00	12,484.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,455,544.74)	(1,260,621.76)	(67,641.24)	(1,098,424.41)	(162, 197.35)	12.9%
9) TOTAL, EXPENDITURES			117,381,743.09	117,828,057.16	67,157,518.00	117,696,367.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,465,466.56	21,695,264.02	11,794,821.77	22,454,248.84		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	360,491.20	563,375.20	0.00	563,375.20	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,375,638.64)	(36,318,910.75)	0.00	(38,850,663.79)	(2,531,753.04)	7.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,050,147.44)	(35,790,535.55)	0.00	(38,322,288.59)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,584,680.88)	(14,095,271.53)	11,794,821.77	(15,868,039.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,548,680.20	47,548,680.20		47,548,680.20	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)			47,548,680.20	47,548,680.20		47,548,680.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,548,680.20	47,548,680.20		47,548,680.20		
2) Ending Balance, June 30 (E + F1e)			33,963,999.32	33,453,408.67		31,680,640.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
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	0.00	0.00		0.00		
c) Committed			0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	27,608,174.32	26,852,530.67		25,024,828.40		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,067,221.00	20,002,000.07		20,024,020.40		
DECLINING ENROLLMENT	0000	9760	23,540,953.32					
BOARD REQUIRED ADDITIONAL 2%	0000	9760	.,,	4,230,890.00				
DECLINING ENROLLMENT	0000	9760		22,621,640.67				
BOARD REQUIRED ADDITIONAL 2%	0000	9760		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		4,267,212.71		
DECLINING ENROLLMENT	0000	9760				20,757,615.69		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,100,832.00	6,345,885.00		6,400,819.05		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	62,284,937.00	69,606,545.00	40,464,832.00	70,141,848.00	535,303.00	0.8%
Education Protection Account State Aid -		8012						
Current Year		0012	24,123,245.00	15,106,329.00	9,561,483.00	15,101,138.00	(5,191.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,265.00	198,534.00	98,543.18	198,534.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,552,108.00	43,440,142.00	22,880,981.16	43,440,142.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,418,110.00	1,486,302.00	1,472,296.44	1,486,302.00	0.00	0.0%
Prior Years' Taxes		8043	(1,628.00)	20,670.00	4,388.78	20,670.00	0.00	0.0%
Supplemental Taxes		8044	2,526,864.00	2,506,839.00	871,773.36	2,506,839.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	68,075.00	19,014.00	45,126.29	19,014.00	0.00	0.0%
Community Redev elopment Funds (SB 617/699/1992)		8047	1,023,759.00	1,087,555.00	567,050.09	1,087,555.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			133,194,735.00	133,471,930.00	75,966,474.30	134,002,042.00	530,112.00	0.4%
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%

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Transfers to Charter Schools in Lieu of		8096	(0.005.400.00)	(4.542.622.00)	(057, 474, 07)	(4.004.005.00)	(424 042 00)	7.00/
Property Taxes		9007	(2,225,132.00)	(1,543,622.00)	(857,471.27)	(1,664,665.00)	(121,043.00)	7.8%
Property Taxes Transfers LCFF/Rev enue Limit Transfers - Prior		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			130,969,603.00	131,928,308.00	75,109,003.03	132,337,377.00	409,069.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	378,083.00	378,083.00	379,175.00	379,175.00	1,092.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	1,756,371.00	1,958,946.23	697,299.50	1,950,830.90	(8,115.33)	-0.4%

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	8575	0.00	0.00	0.00	0.00		
	8576	0.00	0.00	0.00	0.00		
	8587	0.00	0.00	0.00	0.00	0.00	0.0%
6010	8590						
6030	8590						
6387	8590						
6650, 6690, 6695	8590						
6230	8590						
7370	8590						
7210	8590						
All Other	8590	1,737,892.72	1,737,892.72	955,697.50	1,737,892.72	0.00	0.0%
		3,872,346.72	4,074,921.95	2,032,172.00	4,067,898.62	(7,023.33)	-0.2%
	8615	0.00	0.00	0.00	0.00		
	8616	0.00	0.00	0.00	0.00		
	8617	0.00	0.00	0.00	0.00		
	8618	0.00	0.00	0.00	0.00		
	8621	0.00	0.00	0.00	0.00	0.00	0.0%
	8622	0.00	0.00	0.00	0.00	0.00	0.0%
	8625	0.00	0.00	0.00	0.00		
	8629	0.00	0.00	0.00	0.00		
	8631	0.00	0.00	0.00	0.00	0.00	0.0%
	8632	0.00	0.00	0.00	0.00	0.00	0.0%
	8634	0.00	0.00	0.00	0.00	0.00	0.0%
	8639	0.00	504.00	7,568.00	8,154.99	7,650.99	1,518.1%
	8650	15,000.00	27,000.00	8,165.17	20,853.12	(6,146.88)	-22.8%
	8660	1,186,848.00	1,186,848.00	534,649.64	1,786,848.00	600,000.00	50.6%
	8662	859,476.00	859,476.00	859,476.00	259,476.00	(600,000.00)	-69.8%
	8671	0.00	0.00	0.00	0.00	0.00	0.0%
	8672	0.00	0.00	0.00	0.00	0.00	0.0%
	8675	0.00	0.00	0.00	0.00	0.00	0.0%
	8677	323,832.74	155,554.00	23,534.43	189,926.86	34,372.86	22.1%
	8681	0.00	0.00	0.00	0.00	0.00	0.0%
							-66.7%
	6030 6387 6650, 6690, 6695 6230 7370 7210	8576 8587 6010 8590 6030 8590 6387 8590 6687 8590 6695 6230 8590 7370 8590 7210 8590 All Other 8590 All 8615 8616 8617 8618 8621 8622 8625 8629 8631 8632 8634 8639 8650 8660 8660 8662	8575 0.00 8587 0.00 6010 8590 6030 8590 6387 8590 6695 8590 7370 8590 7210 8590 All Other 8590 1,737,892.72 3,872,346.72 8615 0.00 8617 0.00 8618 0.00 8617 0.00 8618 0.00 8622 0.00 8625 0.00 8629 0.00 8639 0.00 8639 0.00 8639 0.00 8639 0.00 8639 0.00 8630 15,000.00 8660 1,186,848.00 8662 859,476.00 8671 0.00 8672 0.00 8671 0.00 8672 0.00 8671 0.00 8671 0.00 8672 0.00 8671 0.00 8671 0.00 8671 0.00 8671 0.00 8672 0.00 8671 0.00 8671 0.00	B C B	B	B675	BS75

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%)		0004						
Adjustment Pass-Through Revenues From Local		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,612,603.19	1,283,209.23	377,141.50	1,477,581.48	194,372.25	15.1%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,005,259.93	3,520,091.23	1,811,164.74	3,745,340.45	225,249.22	6.4%
TOTAL, REVENUES			138,847,209.65	139,523,321.18	78,952,339.77	140,150,616.07	627,294.89	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,541,154.93	45,761,799.46	26,420,055.68	45,874,196.15	(112,396.69)	-0.2%
Certificated Pupil Support Salaries		1200	1,332,985.99	1,384,519.10	791,276.46	1,363,601.72	20,917.38	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,321,424.79	6,131,364.89	3,571,067.07	6,190,620.23	(59,255.34)	-1.0%
Other Certificated Salaries		1900	609,763.42	708,043.72	294,228.64	685,401.12	22,642.60	3.2%
TOTAL, CERTIFICATED SALARIES			53,805,329.13	53,985,727.17	31,076,627.85	54,113,819.22	(128,092.05)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	859,792.79	730,382.83	407,301.66	758,546.22	(28, 163.39)	-3.9%
Classified Support Salaries		2200	6,976,419.25	5,499,229.09	2,997,498.82	5,398,326.06	100,903.03	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,881,850.50	1,846,505.41	1,052,789.62	1,836,126.55	10,378.86	0.6%
Clerical, Technical and Office Salaries		2400	7,841,315.94	7,544,726.76	4,215,958.18	7,431,007.21	113,719.55	1.5%
Other Classified Salaries		2900	2,463,799.47	2,312,384.07	1,233,158.97	2,285,169.98	27,214.09	1.2%
TOTAL, CLASSIFIED SALARIES			20,023,177.95	17,933,228.16	9,906,707.25	17,709,176.02	224,052.14	1.2%
EMPLOYEE BENEFITS								,,,
STRS		3101-3102	9,447,719.08	10,152,999.10	5,853,811.02	10,110,840.03	42,159.07	0.4%
PERS		3201-3202	3,919,859.25	4,364,401.07	2,466,385.71	4,315,480.96	48,920.11	1.1%
OASDI/Medicare/Alternativ e		3301-3302	1,981,962.30	2,113,539.46	1,206,451.55	2,114,555.56	(1,016.10)	0.0%
Health and Welfare Benefits		3401-3402	7,987,293.10	8,305,845.79	4,041,598.75	8,233,132.91	72,712.88	0.9%
Unemploy ment Insurance		3501-3502	33,111.37	36,031.02	20,569.69	35,445.98	585.04	1.6%
Workers' Compensation		3601-3602	1,091,211.97	1,181,835.74	682,364.44	1,180,785.55	1,050.19	0.1%
OPEB, Allocated		3701-3702	2,241,893.00	2,232,732.58	1,210,331.22	2,216,343.85	16,388.73	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	636,005.20	685,371.24	311,887.54	654,518.27	30,852.97	4.5%
TOTAL, EMPLOYEE BENEFITS		3331 0002						
IOIAL, LIVII LOTEE DEINEFITO			27,339,055.27	29,072,756.00	15,793,399.92	28,861,103.11	211,652.89	0.7%

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

37 68197 0000000 Form 01I F82SRCFHWP(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	15,000.00	(74.00)	15,020.00	(20.00)	-0.1%
Books and Other Reference Materials		4200	3.310.00	6.222.91	6,209.85	10,383.66	(4,160.75)	-66.9%
Materials and Supplies		4300	3,142,162.80	4,092,408.42	1,781,799.93	4,194,127.81	(101,719.39)	-2.5%
Noncapitalized Equipment		4400	796,200.00	801,078.67	282,566.55	721.647.71	79,430.96	9.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,956,672.80	4,914,710.00	2,070,502.33	4,941,179.18	(26,469.18)	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES			0,000,012.00	1,011,710.00	2,0.0,002.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(20, 100. 10)	0.07
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Trav el and Conferences		5200	173,500.00	205,448.21	99,749.58	207,385.62	(1,937.41)	-0.9%
Dues and Memberships		5300	81,905.00	79,219.00	45,491.88	78,594.25	624.75	0.8%
Insurance		5400-5450	1,984,873.00	2,035,615.14	2,035,615.14	2,035,615.14	0.00	0.0%
Operations and Housekeeping Services		5500	5,433,304.55	4,747,540.34	2,588,532.65	4,702,930.38	44,609.96	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	606,450.00	484,831.85	166,473.25	515,381.36	(30,549.51)	-6.3%
Transfers of Direct Costs		5710	(102,510.00)	(115,641.75)	(62,008.55)	(121,683.45)	6,041.70	-5.2%
Transfers of Direct Costs - Interfund		5750	(447,589.00)	(428,222.06)	(51,314.68)	(465,705.71)	37,483.65	-8.8%
Professional/Consulting Services and Operating Expenditures		5800	3,818,492.20	3,839,596.23	1,941,330.93	3,996,118.99	(156,522.76)	-4.1%
Communications		5900	540,810.00	540,360.00	50,168.09	420,360.00	120,000.00	22.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,089,235.75	11,388,746.96	6,814,038.29	11,368,996.58	19,750.38	0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	624,504.00	632,504.00	522,705.11	632,504.00	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	959,312.93	1,139,432.72	1,007,610.58	1,146,439.62	(7,006.90)	-0.6%
Equipment Replacement		6500	40,000.00	9,089.91	9,044.91	9,089.91	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			1,623,816.93	1,781,026.63	1,539,360.60	1,788,033.53	(7,006.90)	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Pay ments								
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	12,484.00	24,523.00	12,484.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	12,484.00	24,523.00	12,484.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,129,721.74)	(914,798.76)	(67,641.24)	(765,747.90)	(149,050.86)	16.3%
Transfers of Indirect Costs - Interfund		7350	(325,823.00)	(345,823.00)	0.00	(332,676.51)	(13,146.49)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,455,544.74)	(1,260,621.76)	(67,641.24)	(1,098,424.41)	(162,197.35)	12.9%
TOTAL, EXPENDITURES			117,381,743.09	117,828,057.16	67,157,518.00	117,696,367.23	131,689.93	0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	360,491.20	563,375.20	0.00	563,375.20	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			360,491.20	563,375.20	0.00	563,375.20	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	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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		8965	0.00	0.00	2.00	0.00	0.00	0.00
Lapsed/Reorganized LEAs			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)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(35,375,638.64)	(36,318,910.75)	0.00	(38,850,663.79)	(2,531,753.04)	7.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,375,638.64)	(36,318,910.75)	0.00	(38,850,663.79)	(2,531,753.04)	7.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,050,147.44)	(35,790,535.55)	0.00	(38,322,288.59)	(2,531,753.04)	7.1%

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	944,986.00	950,843.00	0.00	950,843.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,485,228.30	11,610,352.33	3,688,542.88	11,112,389.75	(497,962.58)	-4.3%
3) Other State Revenue		8300-8599	27,176,193.70	30,267,324.56	10,611,274.62	30,492,147.82	224,823.26	0.7%
4) Other Local Revenue		8600-8799	10,202,273.68	10,252,638.41	5,568,920.81	10,450,179.63	197,541.22	1.9%
5) TOTAL, REVENUES		0000 0700	48,808,681.68	53,081,158.30	19,868,738.31	53,005,560.20	197,541.22	1.970
B. EXPENDITURES			1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,			
Certificated Salaries		1000-1999	28,039,100.91	28,635,413.23	16,140,469.09	29,197,406.86	(561,993.63)	-2.0%
Classified Salaries		2000-2999	18,342,486.94	18,737,249.82	9,877,421.18	18,842,203.74	(104,953.92)	-0.6%
Since datates Employ ee Benefits		3000-3999					, , ,	
,			28,447,822.62	27,815,131.13	10,916,301.16	28,246,095.04	(430,963.91)	-1.5%
4) Books and Supplies		4000-4999	5,147,388.72	5,295,605.13	1,300,510.24	5,085,804.83	209,800.30	4.0%
Services and Other Operating Expenditures		5000-5999	4,592,772.60	5,968,209.18	2,732,351.81	6,793,434.92	(825,225.74)	-13.8%
6) Capital Outlay		6000-6999	280,000.00	6,300,029.43	3,010,221.41	6,698,574.51	(398,545.08)	-6.3%
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	1,129,721.74	914,798.76	67,641.24	765,747.90	149,050.86	16.3%
9) TOTAL, EXPENDITURES			85,979,293.53	93,666,436.68	44,044,916.13	95,629,267.80		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(37,170,611.85)	(40,585,278.38)	(24,176,177.82)	(42,623,707.60)		
1) Interfund Transfers		0000 0000	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In b) Transfers Out		8900-8929 7600-7629	0.00	0.00	0.00	0.00	0.00	
,		7000-7029	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699						
,		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		0900-0999	35,375,638.64	36,318,910.75	0.00	38,850,663.79	2,531,753.04	7.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,375,638.64	36,318,910.75	0.00	38,850,663.79		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,794,973.21)	(4,266,367.63)	(24,176,177.82)	(3,773,043.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,886,583.63	11,886,583.63		11,886,583.63	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)			11,886,583.63	11,886,583.63		11,886,583.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,886,583.63	11,886,583.63		11,886,583.63		
•			10,091,610.42	7,620,216.00		8,113,539.82		
2) Ending Balance, June 30 (E + F1e)			.,,	, , ,,_ ,,_ ,		., .,		
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance								
Components of Ending Fund Balance								
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00		0.00		
Components of Ending Fund Balance		9711 9712						
Components of Ending Fund Balance a) Nonspendable Revolving Cash			0.00	0.00		0.00 0.00 0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,091,610.42	7,620,216.00		8,113,539.82		
c) Committed				1,020,210.00		-,,,,,,,,,,,		
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 -		8012						
Current Year			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	944,986.00	950,843.00	0.00	950,843.00	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			944,986.00	950,843.00	0.00	950,843.00	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	2,771,875.00	2,746,049.49	11,269.68	2,744,724.30	(1,325.19)	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)
Special Education Discretionary Grants		8182	296,298.07	294,371.07	0.00	294,371.07	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlif e Reserv e Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,531,613.72	3,339,440.91	1,964,952.91	3,423,501.91	84,061.00	2.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective			0.30	0.00	3.30	0.50	0.00	0.070
Instruction	4035	8290	347,076.00	501,658.05	243,613.05	509,611.05	7,953.00	1.6%
Title III, Immigrant Student Program	4201	8290	30,719.60	30,594.00	7,649.00	30,594.00	0.00	0.0%
Title III, English Learner Program	4203	8290	245,782.00	321,520.11	128,321.11	321,520.11	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	382,470.00	492,535.79	119,874.09	492,687.79	152.00	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	3,879,393.91	3,884,182.91	1,212,863.04	3,295,379.52	(588,803.39)	-15.2%
TOTAL, FEDERAL REVENUE			10,485,228.30	11,610,352.33	3,688,542.88	11,112,389.75	(497,962.58)	-4.3%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement								
Prior Years Special Education Master Plan	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	920,586.00	919,775.00	527,376.00	919,775.00	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	714,456.00	841,013.56	71,072.25	837,529.50	(3,484.06)	-0.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,275.00	63,275.00	0.00	63,275.00	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	25,477,876.70	28,443,261.00	10,012,826.37	28,671,568.32	228,307.32	0.8%
TOTAL, OTHER STATE REVENUE			27,176,193.70	30,267,324.56	10,611,274.62	30,492,147.82	224,823.26	0.7%
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	35,000.00	35,000.00	30,759.34	35,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,339,336.09	1,340,437.23	0.00	1,340,437.23	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	597,862.59	647,205.18	692,410.47	844,746.40	197,541.22	30.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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 Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,230,075.00	8,229,996.00	4,845,751.00	8,229,996.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,202,273.68	10,252,638.41	5,568,920.81	10,450,179.63	197,541.22	1.9%
TOTAL, REVENUES			48,808,681.68	53,081,158.30	19,868,738.31	53,005,560.20	(75,598.10)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,655,832.49	16,206,258.80	9,295,617.51	16,929,809.97	(723,551.17)	-4.5%
Certificated Pupil Support Salaries		1200	10,363,313.27	10,168,212.60	5,563,501.13	9,903,684.04	264,528.56	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,416,477.00	1,626,193.14	967,514.19	1,729,164.16	(102,971.02)	-6.3%
Other Certificated Salaries		1900	603,478.15	634,748.69	313,836.26	634,748.69	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,039,100.91	28,635,413.23	16,140,469.09	29,197,406.86	(561,993.63)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,138,590.94	9,518,538.91	5,205,208.73	9,815,702.27	(297,163.36)	-3.1%
Classified Support Salaries		2200	2,182,378.95	3,419,736.65	1,860,406.19	3,295,516.74	124,219.91	3.6%
Classified Supervisors' and Administrators' Salaries		2300	521,115.50	518,013.45	308,503.81	631,331.49	(113,318.04)	-21.9%
Clerical, Technical and Office Salaries		2400	1,375,859.00	1,533,577.25	692,791.57	1,476,572.54	57,004.71	3.7%
Other Classified Salaries		2900	4,124,542.55	3,747,383.56	1,810,510.88	3,623,080.70	124,302.86	3.3%
TOTAL, CLASSIFIED SALARIES		2000	18.342.486.94	18,737,249.82	9.877.421.18	18,842,203.74	(104,953.92)	-0.6%
EMPLOYEE BENEFITS			10,342,400.34	10,737,249.02	9,077,421.10	10,042,203.74	(104,933.92)	-0.070
STRS		3101-3102	12,261,221.76	12,567,033.54	3,026,952.76	12,622,557.89	(55,524.35)	-0.4%
PERS		3201-3202	4,933,218.68	4,558,041.01	2,460,825.93	4,639,766.37	(81,725.36)	-1.8%
OASDI/Medicare/Alternative		3301-3302	1,934,324.26	1,777,555.57	992,412.74	1,832,165.56	(54,609.99)	-3.1%
Health and Welfare Benefits		3401-3402	7,346,624.23	7,020,353.13	3,460,749.67	7,239,817.80	(219,464.67)	-3.1%
Unemployment Insurance		3501-3502	32,033.60	23,019.96	12,991.43	23,531.13	(511.17)	-2.2%
Workers' Compensation		3601-3602	739,186.30	761,292.52	431,754.45	777,398.86	(16,106.34)	-2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,201,213.79	1,107,835.40	530,614.18	1,110,857.43	(3,022.03)	-0.3%
TOTAL, EMPLOYEE BENEFITS			28,447,822.62	27,815,131.13	10,916,301.16	28,246,095.04	(430,963.91)	-1.5%
BOOKS AND SUPPLIES							<u> </u>	
Approved Textbooks and Core Curricula Materials		4100	2,534,000.00	2,099,002.10	286,608.36	2,098,433.27	568.83	0.0%
Books and Other Reference Materials		4200	10,700.00	33,916.16	15,983.33	32,778.15	1,138.01	3.4%
Materials and Supplies		4300	2,362,859.18	2,883,122.85	772,734.52	2,645,032.98	238,089.87	8.3%
Noncapitalized Equipment		4400	239,829.54	279,564.02	225,184.03	309,560.43		-10.7%
Food		4700	0.00	0.00	0.00	0.00	(29,996.41)	0.0%
TOTAL, BOOKS AND SUPPLIES		-1700	5,147,388.72	5,295,605.13	1,300,510.24	5,085,804.83	209,800.30	4.0%

SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5100 5200 5300 5400-5450 5500 5600 5710 5750 5800 5900	0.00 95,720.00 1,000.00 0.00 0.00 232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	0.00 278,112.85 1,000.00 0.00 0.00 139,593.16 115,641.75 0.00 5,426,161.42 7,700.00	0.00 199,830.18 0.00 0.00 0.00 70,922.08 62,008.55 35,003.97 2,360,736.82	0.00 326,185.63 1,010.00 0.00 0.00 144,367.76 121,683.45 35,003.97	0.00 (48,072.78) (10.00) 0.00 0.00 (4,774.60) (6,041.70) (35,003.97)	0.0% -17.3% -1.0% 0.0% 0.0% -3.4% -5.2% New
Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5200 5300 5400-5450 5500 5600 5710 5750 5800 5900	95,720.00 1,000.00 0.00 0.00 232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	278,112.85 1,000.00 0.00 0.00 139,593.16 115,641.75 0.00 5,426,161.42	199,830.18 0.00 0.00 0.00 70,922.08 62,008.55 35,003.97 2,360,736.82	326,185.63 1,010.00 0.00 0.00 144,367.76 121,683.45 35,003.97	(48,072.78) (10.00) 0.00 0.00 (4,774.60) (6,041.70)	-17.3% -1.0% 0.0% 0.0% -3.4% -5.2%
Dues and Memberships Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5300 5400-5450 5500 5600 5710 5750 5800 5900	1,000.00 0.00 0.00 232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	1,000.00 0.00 0.00 139,593.16 115,641.75 0.00 5,426,161.42	0.00 0.00 0.00 70,922.08 62,008.55 35,003.97 2,360,736.82	1,010.00 0.00 0.00 144,367.76 121,683.45 35,003.97	(10.00) 0.00 0.00 (4,774.60) (6,041.70)	-1.0% 0.0% 0.0% -3.4% -5.2%
Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5400-5450 5500 5600 5710 5750 5800 5900	0.00 0.00 232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	0.00 0.00 139,593.16 115,641.75 0.00 5,426,161.42	0.00 0.00 70,922.08 62,008.55 35,003.97 2,360,736.82	0.00 0.00 144,367.76 121,683.45 35,003.97	0.00 0.00 (4,774.60) (6,041.70)	0.0% 0.0% -3.4% -5.2%
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5500 5600 5710 5750 5800 5900	0.00 232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	0.00 139,593.16 115,641.75 0.00 5,426,161.42	0.00 70,922.08 62,008.55 35,003.97 2,360,736.82	0.00 144,367.76 121,683.45 35,003.97	0.00 (4,774.60) (6,041.70)	-3.4% -5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5600 5710 5750 5800 5900	232,000.00 102,510.00 0.00 4,153,842.60 7,700.00	139,593.16 115,641.75 0.00 5,426,161.42	70,922.08 62,008.55 35,003.97 2,360,736.82	144,367.76 121,683.45 35,003.97	(4,774.60) (6,041.70)	-3.4% -5.2%
Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5710 5750 5800 5900	102,510.00 0.00 4,153,842.60 7,700.00	115,641.75 0.00 5,426,161.42	62,008.55 35,003.97 2,360,736.82	121,683.45 35,003.97	(6,041.70)	-5.2%
Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5750 5800 5900	0.00 4,153,842.60 7,700.00	0.00 5,426,161.42	35,003.97 2,360,736.82	35,003.97	, , , , ,	
Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5800 5900	4,153,842.60 7,700.00	5,426,161.42	2,360,736.82	·	(35,003.97)	New
Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	7,700.00			6,157,484.11		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				7,700.00	3 050 24		(731,322.69)	-13.5%
OPERATING EXPENDITURES			4,592,772.60	1	3,850.21	7,700.00	0.00	0.0%
			,	5,968,209.18	2,732,351.81	6,793,434.92	(825,225.74)	-13.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,189,122.97	2,485,803.47	5,689,122.97	(500,000.00)	-9.6%
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	180,000.00	347,365.54	7,019.92	245,910.62	101,454.92	29.2%
Equipment Replacement		6500	0.00	663,540.92	517,398.02	663,540.92	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs)			280,000.00	6,300,029.43	3,010,221.41	6,698,574.51	(398,545.08)	-6.3%
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
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 Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments	0.00	-						
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	0000	7004	0.00	2.22	0.00	0.00	0.00	0.634
To Districts or Charter Schools To County Offices	6360 6360	7221 7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service			0.00	0.00	0.00	0.00	0.00	0.070
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	1,129,721.74	914,798.76	67,641.24	765,747.90	149,050.86	16.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,129,721.74	914,798.76	67,641.24	765,747.90	149,050.86	16.3%
TOTAL, EXPENDITURES			85,979,293.53	93,666,436.68	44,044,916.13	95,629,267.80	(1,962,831.12)	-2.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

37 68197 0000000 Form 01I F82SRCFHWP(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	35,375,638.64	36,318,910.75	0.00	38,850,663.79	2,531,753.04	7.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			35,375,638.64	36,318,910.75	0.00	38,850,663.79	2,531,753.04	7.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,375,638.64	36,318,910.75	0.00	38,850,663.79	(2,531,753.04)	-7.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	131,914,589.00	132,879,151.00	75,109,003.03	133,288,220.00	409,069.00	0.3%
2) Federal Revenue		8100-8299	10,485,228.30	11,610,352.33	3,688,542.88	11,112,389.75	(497,962.58)	-4.3%
3) Other State Revenue		8300-8599	31,048,540.42	34,342,246.51	12,643,446.62	34,560,046.44	217,799.93	0.6%
4) Other Local Revenue		8600-8799	14,207,533.61	13,772,729.64	7,380,085.55	14,195,520.08	422,790.44	3.1%
5) TOTAL, REVENUES			187,655,891.33	192,604,479.48	98,821,078.08	193,156,176.27	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
B. EXPENDITURES			,,	,,		,,		
Certificated Salaries		1000-1999	81,844,430.04	82,621,140.40	47,217,096.94	83,311,226.08	(690,085.68)	-0.8%
Classified Salaries		2000-2999	38,365,664.89	36,670,477.98	19,784,128.43	36,551,379.76	119,098.22	0.3%
3) Employ ee Benefits		3000-3999	55,786,877.89	56,887,887.13	26,709,701.08	57,107,198.15	(219,311.02)	-0.4%
4) Books and Supplies		4000-4999	9,104,061.52	10,210,315.13	3,371,012.57	10,026,984.01	183,331.12	1.89
,		4000-4333	9,104,061.52	10,210,315.13	3,371,012.57	10,026,964.01	103,331.12	1.07
Services and Other Operating Expenditures		5000-5999	16,682,008.35	17,356,956.14	9,546,390.10	18,162,431.50	(805,475.36)	-4.69
6) Capital Outlay		6000-6999	1,903,816.93	8,081,056.06	4,549,582.01	8,486,608.04	(405,551.98)	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	12,484.00	24,523.00	12,484.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(325,823.00)	(345,823.00)	0.00	(332,676.51)	(13,146.49)	3.89
9) TOTAL, EXPENDITURES			203,361,036.62	211,494,493.84	111,202,434.13	213,325,635.03		
OVER EXPENDITURES BÉFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,705,145.29)	(18,890,014.36)	(12,381,356.05)	(20,169,458.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	360,491.20	563,375.20	0.00	563,375.20	0.00	0.0
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00	0.00	0.00	0.00
a) Sources		8930-8979 7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		0900-0999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			325,491.20	528,375.20	0.00	528,375.20		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,379,654.09)	(18,361,639.16)	(12,381,356.05)	(19,641,083.56)		
F. FUND BALANCE, RESERVES								_
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,435,263.83	59,435,263.83		59,435,263.83	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			59,435,263.83	59,435,263.83		59,435,263.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			59,435,263.83	59,435,263.83		59,435,263.83		
2) Ending Balance, June 30 (E + F1e)			44,055,609.74	41,073,624.67		39,794,180.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
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	10,091,610.42	7,620,216.00		8,113,539.82		
c) Committed			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-, -,		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	27,608,174.32	26.852.530.67		25,024,828.40		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,067,221.00	7,55		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
DECLINING ENROLLMENT	0000	9760	23,540,953.32					
BOARD REQUIRED ADDITIONAL								
2%	0000	9760		4,230,890.00				
DECLINING ENROLLMENT	0000	9760		22,621,640.67				
BOARD REQUIRED ADDITIONAL 2%	0000	9760				4,267,212.71		
DECLINING ENROLLMENT	0000	9760				20, 757, 615. 69		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,100,832.00	6,345,885.00		6,400,819.05		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	62,284,937.00	69,606,545.00	40,464,832.00	70,141,848.00	535,303.00	0.8%
Education Protection Account State Aid - Current Year		8012	24,123,245.00	15,106,329.00	9,561,483.00	15,101,138.00	(5,191.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,265.00	198,534.00	98,543.18	198,534.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,552,108.00	43,440,142.00	22,880,981.16	43,440,142.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,418,110.00	1,486,302.00	1,472,296.44	1,486,302.00	0.00	0.0%
Prior Years' Taxes		8043	(1,628.00)	20,670.00	4,388.78	20,670.00	0.00	0.0%
Supplemental Taxes		8044	2,526,864.00	2,506,839.00	871,773.36	2,506,839.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	68,075.00	19,014.00	45,126.29	19,014.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,023,759.00	1,087,555.00	567,050.09	1,087,555.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			133,194,735.00	133,471,930.00	75,966,474.30	134,002,042.00	530,112.00	0.4%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,225,132.00)	(1,543,622.00)	(857,471.27)	(1,664,665.00)	(121,043.00)	7.8%
Property Taxes Transfers		8097	944,986.00	950,843.00	0.00	950,843.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior		0000	,	,		,		
Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			131,914,589.00	132,879,151.00	75,109,003.03	133,288,220.00	409,069.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,771,875.00	2,746,049.49	11,269.68	2,744,724.30	(1,325.19)	0.0%
Special Education Discretionary Grants		8182	296,298.07	294,371.07	0.00	294,371.07	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlif e Reserv e Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,531,613.72	3,339,440.91	1,964,952.91	3,423,501.91	84,061.00	2.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	347,076.00	501,658.05	243,613.05	509,611.05	7,953.00	1.6%
Title III, Immigrant Student Program	4201	8290	30,719.60	30,594.00	7,649.00	30,594.00	0.00	0.0%
Title III, English Learner Program	4203	8290	245,782.00	321,520.11	128,321.11	321,520.11	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	382,470.00	492,535.79	119,874.09	492,687.79	152.00	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	3,879,393.91	3,884,182.91	1,212,863.04	3,295,379.52	(588,803.39)	-15.2%
TOTAL, FEDERAL REVENUE			10,485,228.30	11,610,352.33	3,688,542.88	11,112,389.75	(497,962.58)	-4.3%
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	920,586.00	919,775.00	527,376.00	919,775.00	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	378,083.00	378,083.00	379,175.00	379,175.00	1,092.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,470,827.00	2,799,959.79	768,371.75	2,788,360.40	(11,599.39)	-0.4%

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)
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%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,275.00	63,275.00	0.00	63,275.00	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	27,215,769.42	30,181,153.72	10,968,523.87	30,409,461.04	228,307.32	0.8%
TOTAL, OTHER STATE REVENUE			31,048,540.42	34,342,246.51	12,643,446.62	34,560,046.44	217,799.93	0.6%
OTHER LOCAL REVENUE					, ,	, ,	<u> </u>	
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	35,000.00	35,000.00	30,759.34	35,000.00	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	504.00	7,568.00	8,154.99	7,650.99	1,518.1%
Leases and Rentals		8650	15,000.00	27,000.00	8,165.17	20,853.12	(6,146.88)	-22.8%
Interest		8660	1,186,848.00	1,186,848.00	534,649.64	1,786,848.00	600,000.00	50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	859,476.00	859,476.00	859,476.00	259,476.00	(600,000.00)	-69.8%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,663,168.83	1,495,991.23	23,534.43	1,530,364.09	34,372.86	2.3%
Mitigation/Developer Fees		8681	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)
Plus: Misc Funds Non-LCFF (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.09
Adjustment Pass-Through Revenues From Local		8697	0.00	0.00	0.00	0.00	0.00	0.09
Sources		0097	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	2,210,465.78	1,930,414.41	1,069,551.97	2,322,327.88	391,913.47	20.39
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	8,230,075.00	8,229,996.00	4,845,751.00	8,229,996.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
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			14,207,533.61	13,772,729.64	7,380,085.55	14,195,520.08	422,790.44	3.1
TOTAL, REVENUES			187,655,891.33	192,604,479.48	98,821,078.08	193,156,176.27	551,696.79	0.3
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,196,987.42	61,968,058.26	35,715,673.19	62,804,006.12	(835,947.86)	-1.3
Certificated Pupil Support Salaries		1200	11,696,299.26	11,552,731.70	6,354,777.59	11,267,285.76	285,445.94	2.5
Certificated Supervisors' and Administrators' Salaries		1300	7,737,901.79	7,757,558.03	4,538,581.26	7,919,784.39	(162,226.36)	-2.1
Other Certificated Salaries		1900	1,213,241.57	1,342,792.41	608,064.90	1,320,149.81	22,642.60	1.7
TOTAL, CERTIFICATED SALARIES			81,844,430.04	82,621,140.40	47,217,096.94	83,311,226.08	(690,085.68)	-0.8
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,998,383.73	10,248,921.74	5,612,510.39	10,574,248.49	(325,326.75)	-3.2
Classified Support Salaries		2200	9,158,798.20	8,918,965.74	4,857,905.01	8,693,842.80	225,122.94	2.5
Classified Supervisors' and Administrators' Salaries		2300	2,402,966.00	2,364,518.86	1,361,293.43	2,467,458.04	(102,939.18)	-4.4
Clerical, Technical and Office Salaries		2400	9,217,174.94	9,078,304.01	4,908,749.75	8,907,579.75	170,724.26	1.9
Other Classified Salaries		2900	6,588,342.02	6,059,767.63	3,043,669.85	5,908,250.68	151,516.95	2.5
TOTAL, CLASSIFIED SALARIES			38,365,664.89	36,670,477.98	19,784,128.43	36,551,379.76	119,098.22	0.3
EMPLOYEE BENEFITS								
STRS		3101-3102	21,708,940.84	22,720,032.64	8,880,763.78	22,733,397.92	(13,365.28)	-0.1
PERS		3201-3202	8,853,077.93	8,922,442.08	4,927,211.64	8,955,247.33	(32,805.25)	-0.4
OASDI/Medicare/Alternativ e		3301-3302	3,916,286.56	3,891,095.03	2,198,864.29	3,946,721.12	(55,626.09)	-1.4
Health and Welfare Benefits		3401-3402	15,333,917.33	15,326,198.92	7,502,348.42	15,472,950.71	(146,751.79)	-1.0
Unemployment Insurance		3501-3502	65,144.97	59,050.98	33,561.12	58,977.11	73.87	0.1
Workers' Compensation		3601-3602	1,830,398.27	1,943,128.26	1,114,118.89	1,958,184.41	(15,056.15)	-0.8
OPEB, Allocated		3701-3702	2,241,893.00	2,232,732.58	1,210,331.22	2,216,343.85	16,388.73	0.7
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	1,837,218.99	1,793,206.64	842,501.72	1,765,375.70	27,830.94	1.6

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)
TOTAL, EMPLOYEE BENEFITS			55,786,877.89	56,887,887.13	26,709,701.08	57,107,198.15	(219,311.02)	-0.4%
BOOKS AND SUPPLIES						<u> </u>	, , ,	
Approved Textbooks and Core Curricula Materials		4100	2,549,000.00	2,114,002.10	286,534.36	2,113,453.27	548.83	0.0%
Books and Other Reference Materials		4200	14,010.00	40,139.07	22,193.18	43,161.81	(3,022.74)	-7.5%
Materials and Supplies		4300	5,505,021.98	6,975,531.27	2,554,534.45	6,839,160.79	136,370.48	2.0%
Noncapitalized Equipment		4400	1,036,029.54	1,080,642.69	507,750.58	1,031,208.14	49,434.55	4.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,104,061.52	10,210,315.13	3,371,012.57	10,026,984.01	183,331.12	1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Trav el and Conferences		5200	269,220.00	483,561.06	299,579.76	533,571.25	(50,010.19)	-10.3%
Dues and Memberships		5300	82,905.00	80,219.00	45,491.88	79,604.25	614.75	0.8%
Insurance		5400-5450	1,984,873.00	2,035,615.14	2,035,615.14	2,035,615.14	0.00	0.0%
Operations and Housekeeping Services		5500	5,433,304.55	4,747,540.34	2,588,532.65	4,702,930.38	44,609.96	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	838,450.00	624,425.01	237,395.33	659,749.12	(35,324.11)	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(447,589.00)	(428,222.06)	(16,310.71)	(430,701.74)	2,479.68	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	7,972,334.80	9,265,757.65	4,302,067.75	10,153,603.10	(887,845.45)	-9.6%
Communications		5900	548,510.00	548,060.00	54,018.30	428,060.00	120,000.00	21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,682,008.35	17,356,956.14	9,546,390.10	18,162,431.50	(805,475.36)	-4.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	624,504.00	5,821,626.97	3,008,508.58	6,321,626.97	(500,000.00)	-8.6%
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	1,139,312.93	1,486,798.26	1,014,630.50	1,392,350.24	94,448.02	6.4%
Equipment Replacement		6500	40,000.00	672,630.83	526,442.93	672,630.83	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs)			1,903,816.93	8,081,056.06	4,549,582.01	8,486,608.04	(405,551.98)	-5.0%
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	12,484.00	24,523.00	12,484.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments		7210	0.00	0.00	0.00	0.00	0.00	0.070
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	2	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7201-7203	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		1 233	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers		7439	0.00	0.00	0.00	0.00	0.00	0.076
of Indirect Costs)			0.00	12,484.00	24,523.00	12,484.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(325,823.00)	(345,823.00)	0.00	(332,676.51)	(13,146.49)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(325,823.00)	(345,823.00)	0.00	(332,676.51)	(13,146.49)	3.8%
TOTAL, EXPENDITURES			203,361,036.62	211,494,493.84	111,202,434.13	213,325,635.03	(1,831,141.19)	-0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	360,491.20	563,375.20	0.00	563,375.20	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			360,491.20	563,375.20	0.00	563,375.20	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	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
· ·								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			325,491.20	528,375.20	0.00	528,375.20	0.00	0.0%

Second Interim General Fund Exhibit: Restricted Balance Detail

37 68197 0000000 Form 01I F82SRCFHWP(2024-25)

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	182,350.48
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	24,587.19
6266	Educator Effectiveness, FY 2021-22	542,524.85
6300	Lottery: Instructional Materials	1,978,894.85
6332	CA Community Schools Partnership Act - Implementation Grant	475,630.74
6546	Mental Health-Related Services	38,915.56
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	631,677.33
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,269,161.52
7085	Learning Communities for School Success Program	153,299.00
7810	Other Restricted State	71,021.00
9010	Other Restricted Local	2,745,477.30
Total, Restricted Balar	nce	8,113,539.82

Second Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI F82SRCFHWP(2024-25)

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

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

CRITERIA	IA AND STANDARDS			
1.	CRITERION: Average Daily Attendance			
	STANDARD: Projected funded average daily attendance (ADA) for interim projections.	any of the current fiscal ye	ear or two subsequent fiscal year	rs has not changed by more than two percent since first
	District's ADA Stan	dard Percentage Range:	-2.0% to +2.0%	
1A. Calcu	culating 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

	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
Fiscal Year	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	10,064.73	10,062.74		
Charter School	0.00	0.00		
Total ADA	10,064.73	10,062.74	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	9,906.88	9,888.59		
Charter School				
Total ADA	9,906.88	9,888.59	(.2%)	Met
2nd Subsequent Year (2026-27)				
District Regular	9,802.29	9,771.09		
Charter School				
Total ADA	9,802.29	9,771.09	(.3%)	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 change 	d since first interim projections	by more than two percent in any	y of the current yea	r or two subsequent fiscal years.
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Explanation:	
(required if NOT met)	

Second Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI F82SRCFHWP(2024-25)

	CRITERION: Enrollment
Z .	

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0% 2A. Calculating the District's Enrollment Variances DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. Enrollment First Interim Second Interim (Form 01CSI, Item 2A) CALPADS/Projected Fiscal Year Percent Change Status Current Year (2024-25) District Regular 10,459.00 10,460.00 Charter School Total Enrollment 10,459.00 10,460.00 0.0% Met 1st Subsequent Year (2025-26) District Regular 10.282.00 10,282.00 Charter School Total Enrollment 10,282.00 10,282.00 0.0% Met 2nd Subsequent Year (2026-27) District Regular 10,132.00 10,132.00 Charter School **Total Enrollment** 10,132.00 10,132.00 0.0% Met 2B. Comparison of District Enrollment to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 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)	

Second Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI F82SRCFHWP(2024-25)

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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	9,754	11,204	
Charter School			
Total ADA/Enrollment	9,754	11,204	87.1%
Second Prior Year (2022-23)			
District Regular	9,781	11,144	
Charter School			
Total ADA/Enrollment	9,781	11,144	87.8%
First Prior Year (2023-24)			
District Regular	9,923	10,687	
Charter School	0		
Total ADA/Enrollment	9,923	10,687	92.9%
	Historical Average Ratio:	89.2%	
District's ADA to	89.7%		

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

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

	Estimated P-2 ADA	Enrollment		
		CALPADS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	9,779	10,460		
Charter School	0			
Total ADA/Enrollment	9,779	10,460	93.5%	Not Met
1st Subsequent Year (2025-26)				
District Regular	9,613	10,282		
Charter School				
Total ADA/Enrollment	9,613	10,282	93.5%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	9,473	10,132		
Charter School				
Total ADA/Enrollment	9,473	10,132	93.5%	Not Met

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

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

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

Explanation:

(required if NOT met)

The district has been diligently working on student attendance efforts and has an active attendance recovery campaign to continue to increase our attendance rates.

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	ADITED			n
4.	CKITER	ION:	LUFF	Revenue

STANDARD: Projected LCFF revenue for an	v of the current fiscal	vear or two subsequent fiscal	vears has not changed b	v more than two percent sir	nce first interim projections.

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

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

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

LCFF Revenue

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

First Interim

Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	133,471,930.00	134,002,042.00	.4%	Met
1st Subsequent Year (2025-26)	135,646,529.00	135,396,740.00	(.2%)	Met
2nd Subsequent Year (2026-27)	139,349,262.00	139,507,384.00	.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a.	STANDARD MET	 LCFF revenue has not 	changed since first interin	projections by mo	ore than two percent for	or the current ye	ear and two subsequent fiscal years.
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Explanation:	
(required if NOT met)	

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5. CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals -	Unrestricted
---------------------	--------------

	(Resources	Ratio	
	Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	64,333,381.62	76,286,815.04	84.3%
Second Prior Year (2022-23)	89,203,158.59	102,792,922.16	86.8%
First Prior Year (2023-24)	102,168,681.34	118,151,312.33	86.5%
		Historical Average Ratio:	85.9%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%	

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

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

Projected Year Totals - Unrestricted

(Resources 0000-1999)

Salaries and Benefits	Total Expenditures	Ratio	
(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
100,684,098.35	117,696,367.23	85.5%	Met
95,192,799.00	110,313,821.00	86.3%	Met
96,671,325.00	113,116,294.00	85.5%	Met
	(Form 01I, Objects 1000- 3999) (Form MYPI, Lines B1-B3) 100,684,098.35 95,192,799.00	(Form 01I, Objects 1000- 3999) (Form 01I, Objects 1000- 7499) (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) 100,684,098.35 117,696,367.23 95,192,799.00 110,313,821.00	(Form 01I, Objects 1000- 3999) (Form 01I, Objects 1000- 7499) of Unrestricted Salaries and Benefits (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) to Total Unrestricted Expenditures 100,684,098.35 117,696,367.23 85.5% 95,192,799.00 110,313,821.00 86.3%

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a.	STANDARD MET -	Ratio of total unrestric	ted salaries and benefits	s to total unrestricted expe	nditures has met the stand	dard for the current ve	ear and two subsequent fiscal vears.

Explanation:	
(required if NOT met)	

2nd Subsequent Year (2026-27)

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No

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%

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. First Interim Second Interim Projected Year Totals Projected Year Totals Change Is Outside Object Range / Fiscal Year (Form 01CSI, Item 6A) (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2024-25) 11,610,352.33 11,112,389.75 -4.3% No 1st Subsequent Year (2025-26) 10,461,409.00 10,109,534.00 -3.4% No

10.056.300.00

Explanation:
(required if Yes)

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

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

Current Year (2024-25)	34,342,246.51	34,560,046.44	.6%	No
1st Subsequent Year (2025-26)	29,148,414.00	29,265,250.00	.4%	No
2nd Subsequent Year (2026-27)	29,635,364.00	29,838,857.00	.7%	No

Explanation:
(required if Yes)

10.211.757.00

1.5%

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

 Current Year (2024-25)
 13,772,729.64
 14,195,520.08
 3.1%
 No

 1st Subsequent Year (2025-26)
 11,308,848.00
 13,190,811.00
 16.6%
 Yes

 2nd Subsequent Year (2026-27)
 11,983,766.00
 13,117,236.00
 9.5%
 Yes

Explanation: Increases in donations and other local revenue. Adjustments made for fair market value. (required if Yes)

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

1st Subsequent Year (2025-26) 9,711,816.00 9,609,047.00 -1.1% No	urrent Year (2024-25)	10,210,315.13	10,026,984.01	-1.8%	No
	st Subsequent Year (2025-26)	9,711,816.00	9,609,047.00	-1.1%	No
2nd Subsequent Year (2026-27) 11,051,242.00 10,927,129.00 -1.1% No	nd Subsequent Year (2026-27)	11,051,242.00	10,927,129.00	-1.1%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	17,356,956.11	18,162,431.50	4.6%	No
1st Subsequent Year (2025-26)	16,569,998.00	17,474,002.00	5.5%	Yes
2nd Subsequent Year (2026-27)	17,047,648.00	17,957,428.00	5.3%	Yes

Explanation: Increases in services based on actuals. Increased staffing services and added a residential placement.

(required if Yes)

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6B. Calculating the District's Change in Total Operating Revenues and Expenditures					
DATA ENTRY: All data are extracted or calculated.					
	First Interim	Second Interim			
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status	
Total Federal, Other State, and Other Local Revenue (Section 6A)					
Current Year (2024-25)	59,725,328.48	59,867,956.27	.2%	Met	
1st Subsequent Year (2025-26)	50,918,671.00	52,565,595.00	3.2%	Met	
2nd Subsequent Year (2026-27)	51,675,430.00	53,167,850.00	2.9%	Met	
Total Books and Supplies, and Services and Other Opera					
Current Year (2024-25) 27,567,271.24 28,189,415.51 2.3% Met					
1st Subsequent Year (2025-26)	26,281,814.00	27,083,049.00	3.0%	Met	
2nd Subsequent Year (2026-27)	28,098,890.00	28,884,557.00	2.8%	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.					
 STANDARD MET - Projected total operating revenues have no 	ot changed since first interim proje	ections by more than the standar	d for the current year and two s	subsequent fiscal years.	
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)					
1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.					
Explanation:					
Books and Supplies					
(linked from 6A					
if NOT met)					
Explanation:					
Services and Other Exps					
(linked from 6A					
if NOT met)					

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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) 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. Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 6,600,000.00 Met OMMA/RMA Contribution 5,877,212.15 2. First Interim Contribution (information only) 5,900,000.00 (Form 01CSI, First Interim, Criterion 7, Line 1) 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)

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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.

1Av ailable 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.8%	3.9%	3.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals						
Net Change in	Total Unrestricted Expenditures					
Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level				
(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund				
(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status			
(15,868,039.75)	117,731,367.23	13.5%	Not Met			
(9,973,543.00)	110,348,821.00	9.0%	Not Met			
(9,507,894.00)	113,151,294.00	8.4%	Not Met			
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (15,868,039.75) (9,973,543.00)	Net Change in Total Unrestricted Expenditures Unrestricted Fund Balance and Other Financing Uses (Form 01I, Section E) (Form 01I, Objects 1000-7999) (Form MYPI, Line C) (Form MYPI, Line B11) (15,868,039.75) 117,731,367.23 (9,973,543.00) 110,348,821.00	Net Change in Total Unrestricted Expenditures Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) (15,868,039.75) 117,731,367.23 13.5% (9,973,543.00) 110,348,821.00 9.0%			

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

The district is working on reducing the deficit. \$6M in budget savings were identified and will be implemented in the 25/26 budget year. Additional savings will be considered in future years as needed to eliminate the deficit.

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

9A-1. Determining if the District's General Fund Ending Balar	ice is Positive			
DATA ENTRY: Current Year data are extracted. If Form MYPI exis	sts data for the two subsequent years will be extracted: if no	of enter data for the two subsequent years		
DATE LIVING Suitone Four data die Gatadede. In Form Wiff Foar	no, data for the two subsequent years will be extracted, if he	ot, onto data for the two subsequent years.		
	Ending Fund Balance			
	General Fund			
	Projected Year Totals			
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status		
Current Year (2024-25)	39,794,180.27	Met		
1st Subsequent Year (2025-26)	27,306,533.27	Met		
2nd Subsequent Year (2026-27)	15,877,078.27	Met		
9A-2. Comparison of the District's Ending Fund Balance to the	e Standard			
DATA ENTRY: Enter an explanation if the standard is not met.				
ENTITY ENTER AN explanation in the standard to not met.				
1a. STANDARD MET - Projected general fund ending balar	nce is positive for the current fiscal year and two subsequen	nt fiscal years.		
Explanation:				
(required if NOT met)	t)			
B. CASH BALANCE STANDARD: Projected general fund	cash balance will be positive at the end of the current fiscal	l y ear.		
,		•		
9B-1. Determining if the District's Ending Cash Balance is Po	sitive			
eq:def:def:def:def:def:def:def:def:def:def	data must be entered below.			
	Ending Cash Balance			
	General Fund			
Fiscal Year	(Form CASH, Line F, June Column)	Status		
Current Year (2024-25)	38,389,598.00	Met		
9B-2. Comparison of the District's Ending Cash Balance to th	e Standard			
DATA ENTRY: Enter an explanation if the standard is not met.				
STANDARD MET - Projected general fund cash balanc	e will be positive at the end of the current fiscal year.			
Explanation:				
(required if NOT met)				

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10. CRITERION: Reserves

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

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

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

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

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

Current Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
9,779	9,613	9,473
3%	3%	3%

District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.

Subsequent Years, Form MYPI, Line F2, if available.)

District's Reserve Standard Percentage Level:

10A. C	Calculating the District's Special	Education Pass-through	Exclusions (only for district	s that serve as the AU of a SELPA)
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DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

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

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

No

- 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,

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

10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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		1st Subsequent Year	2nd Subsequent Year
(2024-25)		(2025-26)	(2026-27)
	213,360,635.03	199,861,689.00	203,496,774.00
	0.00	0.00	0.00
	213,360,635.03	199,861,689.00	203,496,774.00

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

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

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

3%	3%	3%
6,400,819.05	5,995,850.67	6,104,903.22
0.00	0.00	0.00
6,400,819.05	5,995,850.67	6,104,903.22

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.

Current	y ear	

Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources	0000-1999 except Line 4)	(2024-25)	(2025-26)	(2026-27)
 General Fur 	nd - Stabilization Arrangements			
(Fund 01, O	bject 9750) (Form MYPI, Line E1a)	0.00		
General Fur	nd - Reserve for Economic Uncertainties			
(Fund 01, O	bject 9789) (Form MYPI, Line E1b)	6,400,819.05	5,995,851.00	6,104,903.00
General Fur	nd - Unassigned/Unappropriated Amount			
(Fund 01, O	bject 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
 General Fur 	nd - Negative Ending Balances in Restricted Resources			
(Fund 01, O	bject 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
Special Res	erv e Fund - Stabilization Arrangements			
(Fund 17, O	bject 9750) (Form MYPI, Line E2a)	0.00		
Special Res	erve Fund - Reserve for Economic Uncertainties			
(Fund 17, O	bject 9789) (Form MYPI, Line E2b)	1,805,725.36	1,805,725.36	1,805,725.36
Special Res	erv e Fund - Unassigned/Unappropriated Amount			
(Fund 17, O	bject 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Av	vailable Reserve Amount			
(Lines C1 th	nru C7)	8,206,544.41	7,801,576.36	7,910,628.36
District's Av	vailable Reserve Percentage (Information only)			
(Line 8 divid	ded by Section 10B, Line 3)	3.85%	3.90%	3.89%
	District's Reserve Standard			
	(Section 10B, Line 7):	6,400,819.05	5,995,850.67	6,104,903.22
	Status:	Met	Met	Met

10D. Comparison of District Reserve Ar	mount to the Standard
--	-----------------------

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

1a.	STANDARD MET	 Av ailable reserves 	have met the	standard for the	e current year a	and two subsequent	fiscal years

Explanation:	
(required if NOT met)	

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SUPPLEM	IENTAL INFORMATION
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since first interim projections by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

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S5. Contributions

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

	First Interim	Second Interim	Percent		
escription / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
urrent Year (2024-25)	(36,318,910.75)	(38,850,663.79)	7.0%	2,531,753.04	Not Met
st Subsequent Year (2025-26)	(36,189,811.00)	(40,371,606.00)	11.6%	4,181,795.00	Not Met
nd Subsequent Year (2026-27)	(38,488,269.00)	(41,158,592.00)	6.9%	2,670,323.00	Not Met
1b. Transfers In, General Fund * current Year (2024-25)	563,375.20	563,375.20	0.0%	0.00	Met
st Subsequent Year (2025-26)	153,799.00	153,799.00	0.0%	0.00	Met
nd Subsequent Year (2026-27)	153,799.00	153,799.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
urrent Year (2024-25)	35,000.00	35,000.00	0.0%	0.00	Met
st Subsequent Year (2025-26)	35,000.00	35,000.00	0.0%	0.00	Met
nd Subsequent Year (2026-27)	35,000.00	35,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

 $^{^{\}star}$ 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

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

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

Explanation:	Increases due to increased special education costs.
(required if NOT met)	
	laises first interim projections by more than the standard for the surrent year and two subsequent fines years

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)	

Second Interim General Fund School District Criteria and Standards Review

1c.	MET - Projected transfers out have not change	d since first interim projections by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.		verruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments' 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)	Yes
	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred	
	since first interim projections?	No

 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 postemploy ment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance	
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024-25	
Capital Leases					
Certificates of Participation					
General Obligation Bonds	28	Fund 51 - Objects 8xxx	Fund 51 - Objects 74xx	89,270,000	
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	1	Fund 01 - Objects 8xxx	Various Funds and Objects	1,095,889	
Other Long-term Commitments (do not include OPEB):		T			

TOTAL.				50,000,000
	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	7,916	0	0	0
Certificates of Participation				
General Obligation Bonds	5,548,800	7,268,883	4,606,175	3,596,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,095,889	1,095,889	1,095,889	1,095,889
Other Long-term Commitments (continued):				

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Total Annual Payments:	6,652,605	8,364,772	5,702,064	4,692,439
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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S6B. Comparison of the District's Annual Payments to	Prior Year Annual Payment						
PATA ENTRY: Enter an explanation if Yes.							
 Yes - Annual payments for long-term commitment funded. 							
Explanation: (Required if Yes to increase in total annual pay ments)	The districts annual payments for long-term commitments increased due additional bond liabilities. The district added an additional series to it's passed Measure V bond.						
S6C. Identification of Decreases to Funding Sources I	S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Yes or No button in It	em 1; if Yes, an explanation is required in Item 2.						
Will funding sources used to pay long-term cor	mmitments decrease or expire prior to the end of the commitment period, or are they one-time sources? No						
No - Funding sources will not decrease or expire	re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
Explanation: (Required if Yes)							

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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. 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 No c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? Nο First Interim **OPEB Liabilities** (Form 01CSI, Item S7A) 2 Second Interim a. Total OPEB liability 37,149,647.00 37,149,647.00 b. OPEB plan(s) fiduciary net position (if applicable) 0.00 0.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) 37,149,647.00 37,149,647.00 d. Is total OPEB liability based on the district's estimate or an actuarial valuation? Actuarial Actuarial e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. Jun 30, 2024 Jun 30, 2024 **OPEB Contributions** a. OPEB actuarially determined contribution (ADC) if available, per First Interim actuarial valuation or Alternative Measurement Method (Form 01CSI, Item S7A) Second Interim Current Year (2024-25) 3.169.861.00 3,169,861.00 1st Subsequent Year (2025-26) 3,090,129.00 3,090,129.00 2nd Subsequent Year (2026-27) 3,015,202.00 3,015,202.00 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) 2.232.732.58 2.216.343.85 1st Subsequent Year (2025-26) 2,344,369.00 2,327,161.00 2nd Subsequent Year (2026-27) 2,461,588.00 2,443,519.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2024-25) 2,232,732.58 2,216,343.85 1st Subsequent Year (2025-26) 2,353,988.00 2,327,161.00 2nd Subsequent Year (2026-27) 2.471.687.00 2,443,519.00 d. Number of retirees receiving OPEB benefits Current Year (2024-25) 165 156 1st Subsequent Year (2025-26) 165 156 2nd Subsequent Year (2026-27) 165 156

Comments:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

La Mesa-Spring	Valley
San Diego Cou	ntv

Second Interim General Fund School District Criteria and Standards Review

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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, employ ee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

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

No

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

No

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

 (Form 01CSI, Item S7B)
 Second Interim

 0.00
 0.00

 0.00
 0.00

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)

First Interim

First Interim

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

	2,035,615.00	2,035,615.00
ľ	2,093,834.00	2,095,055.00
	2,152,670.00	2,151,622.00

2,035,615.00	2,035,615.00
2,093,834.00	2,095,055.00
2,152,670.00	2,151,622.00

4 Comments:

LMSV is a member of the San Diego County Office of Education JPA Self Insurance Pool. The reserve and risk levels, funding approach, and basis for valuation are determined by an actuary.

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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.

	superintendent.						
S8A. Cos	t Analysis of District's Labor Agreements - Cert	tificated (Non-management) Em	nployees				
DATA ENT	IRY: Click the appropriate Yes or No button for "St	atus of Certificated Labor Agreer	ments as of	the Previous Re	porting Period." T	here are no extractions in this s	ection.
		· ·					
	Certificated Labor Agreements as of the Previo				No		
Vere all c	ertificated labor negotiations settled as of first inter		Alexandria A				
		Yes, complete number of FTEs,	tnen skip to	section S8B.			
	ıı .	No, continue with section S8A.					
ertificat	ed (Non-management) Salary and Benefit Negot	tiations					
		Prior Year (2nd	Interim)	Curren	t Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024	1-25)	(2025-26)	(2026-27)
lumber of ositions	f certificated (non-management) full-time-equiv alen	it (FTE)	670.3		689.0	689.0	689.0
1a.	Have any salary and benefit negotiations been se	ettled since first interim projection	197		No		
	If Yes, and the corresponding public disclosure documents			documents hav		the COE, complete questions 2	and 3.
		Yes, and the corresponding publi					
		No, complete questions 6 and 7.					
1b.	Are any salary and benefit negotiations still unset	tled?					
	If Yes, complete questions 6 and 7.				Yes		
Vegotiatio	ns Settled Since First Interim						
2a.	Per Government Code Section 3547.5(a), date of	public disclosure board meeting:					
2b.	Per Government Code Section 3547.5(b), was the	collective bargaining agreement					
	certified by the district superintendent and chief b						
	If	Yes, date of Superintendent and	CBO certifi	cation:			
3.	Per Government Code Section 3547.5(c), was a b	oudget revision adopted					
	to meet the costs of the collective bargaining agre				n/a		
		Yes, date of budget revision boa	ard adoption:	:			
4.	Period covered by the agreement:	Begin Date:				End Date:]
	, Ç	· ·					J
5.	Salary settlement:			Curren (2024		1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Is the cost of salary settlement included in the int	terim and multiyear				,	
	projections (MYPs)?						
		One Year Agreement					
	To	otal cost of salary settlement					
	%	change in salary schedule from	prior y ear				
		or					
		Multiyear Agreement			-		I
		otal cost of salary settlement					
		change in salary schedule from nay enter text, such as "Reopene					
	Id	entify the source of funding that	will be used	to support multi	ear salary com	mitments:	

Second Interim General Fund School District Criteria and Standards Review

Second Interim General Fund School District Criteria and Standards Review

Regolations Not Settled 6. Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year 2nd Subsequent Year (2026-27)	Nogotiatio	one Not Sottlad				
Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2026-27) 7. Amount included for any tentative salary schedule increases 0 0 0 0 0 (2026-27) 7. Amount included for any tentative salary schedule increases 0 0 0 0 0 (2026-27) 7. Amount included for any tentative salary schedule increases 0 0 0 0 0 (2026-27) 8. Current Year 1st Subsequent Year (2024-25) (2025-26) (2026-27) 9. Are costs of HAW benefit changes included in the interim and MYPa? Yea Yea Yea Yea Yea On 10.0% 10.0% 10.0% 10.0% 10.0% 9. Percent of HAW cost paid by employer 10.0% 5.0% 5.0% 5.0% 5.0% 5.0% 9. Percent projected change in HAW cost over prior year Settlements included in the interim new costs inegotiated since first interim projections Are any new costs negotiated since first interim projections First Interim Projections Are any new costs negotiated since first interim projections for prior year settlements included in the interim of the new costs: 1 If Yes, amount of new costs included in the interim and MYPa 1 If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPa? 2. Cost of step & column adjustments included in the interim and MYPa? 2. Cost of step & column adjustments included in the interim and MYPa? 2. Cost of step & column adjustments 1. Are step & column adjustments 2. Current Year 2. Current Year 2. Current Year 2. Current Year 3. Percent Change in step & column Adjustments 4. Current Year 2. Current Year 3. Percent			utory benefits	922 853		
Current Year Subsequent Ye		, , , , , , , , , , , , , , , , , , , ,	,	322,000		
Certificated (Non-management) Health and Welfare (H&W) Benefits Current Year (2024-25) (2025-26) (2025-26) (2026-27) 1. Are costs of H&W benefit changes included in the interim and MYPs? 2. Total cost of H&W benefits 8,924,764 9,371,003 9,839,553 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 100.0% 5.0% 5.0% Certificated (Non-management) Projection Register Interim Projections Register				Current Year	1st Subsequent Year	2nd Subsequent Year
Current Year 1st Subsequent Year (2026-27) (2025-26) (2026-27) 1. Are costs of H&W benefit changes included in the interim and MYPs? 2. Total cost of H&W benefits 8,924,764 9,371,003 9,839,553 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 100.0% 4. Percent projected change in H&W cost over prior year 5,0% 5.0% 5.0% 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? 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 (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year 4. Are step & column adjustments included in the interim and MYPs? 4. Are step & column adjustments included in the interim and MYPs? 4. Are step & column adjustments included in the interim and MYPs? 5.0% 5.0% 6				(2024-25)	(2025-26)	(2026-27)
Certificated (Non-management) Health and Welfare (H&W) Benefits (2024-25) (2025-26) (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 8,924,764 9,371,003 9,839,553 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 4. Percent projected change in H&W cost over prior year No 5.0% 5.0% Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs inegotiated since first interim projections for prior year settlements included in the interim and MYPs No No If Yes, amount of new costs included in the interim and MYPs Current Year 1st Subsequent Year 2nd Subsequent Year If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificate (Non-management) Step and Column Adjustments (2024-25) (2025-28) 2nd Subsequent Year 2. Are step & column adjustments included in the interim and MYPs? Yes Yes Yes <	7.	Amount included for any tentative salary schedul	le increases	0	0	0
Certificated (Non-management) Health and Welfare (H&W) Benefits (2024-25) (2025-26) (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 8,924,764 9,371,003 9,839,555 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 4. Percent projected change in H&W cost over prior year 5.0% 5.0% 5.0% Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs inegotiated since first interim projections for prior year settlements included in the interim and MYPs No No If Yes, amount of new costs included in the interim and MYPs Current Year 1st Subsequent Year 2nd Subsequent Year If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-28) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? Yes Yes Yes						
Certificated (Non-management) Health and Welfare (H&W) Benefits (2024-25) (2025-26) (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 8,924,764 9,371,003 9,839,553 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 4. Percent projected change in H&W cost over prior year No 5.0% 5.0% Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs inegotiated since first interim projections for prior year settlements included in the interim and MYPs No No If Yes, amount of new costs included in the interim and MYPs Current Year 1st Subsequent Year 2nd Subsequent Year If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificate (Non-management) Step and Column Adjustments (2024-25) (2025-28) 2nd Subsequent Year 2. Are step & column adjustments included in the interim and MYPs? Yes Yes Yes <				Current Voor	1at Subagguant Vaar	and Subsequent Veer
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 Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs negotiated since first interim projections for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Current Year 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year 2nd Subsequent Year	Cortificat	ed (Non-management) Health and Welfare (H&W	/) Ranafite			•
2. Total cost of H&W benefits 8,924,764 9,371,003 9,839,555 3. Percent of H&W cost paid by employer 100.0% 100.0% 100.0% 100.0% 100.0% 4. Percent projected change in H&W cost over prior year 5,0% 5.0% 5.0% 5.0% 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? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 663,943 673,105 682,396 3. Percent change in step & column over prior year 2nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 3nd Subsequent Year 2nd Subseque	Oer till Car	ed (Non-management) freath and Wenare (fix)	y Benefits	(2024-23)	(2020-20)	(2020-21)
3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs negotiated since first interim projections for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2025-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year 4st 3st 3st 3st 3st 3st 3st 3st 3st 3st 3	1.	Are costs of H&W benefit changes included in the	e interim and MYPs?	Yes	Yes	Yes
4. Percent projected change in H&W cost over prior year 5.0% 5.0% 5.0% 5.0% 5.0% 5.0% 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? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2025-27) 1. Are step & column adjustments included in the interim and MYPs? Yes Yes Yes Yes Yes Yes Yes Yes	2.	Total cost of H&W benefits		8,924,764	9,371,003	9,839,553
Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections Are any new costs negotiated since first interim projections for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 663,943 673,105 682,394 3. Percent change in step & column over prior year 1,4% 1,4% 1,4% Current Year 1st Subsequent Year 2nd Subsequent Year 4 1,4% 1,4% Current Year 1st Subsequent Year 2nd Subs	3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
Are any new costs negotiated since first interim projections for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments (663,943 (673,105 (682,394))) 3. Percent change in step & column over prior year (1,4%	4.	Percent projected change in H&W cost over prior	y ear	5.0%	5.0%	5.0%
Are any new costs negotiated since first interim projections for prior year settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments (663,943 (673,105 (682,394))) 3. Percent change in step & column over prior year (1,4%						
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2025-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments		• •	•			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 663,943 673,105 682,394 3. Percent change in step & column over prior year 1.4% 1.4% 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year		ew costs negotiated since first interim projections f	or prior year settlements included in the	No		
Certificated (Non-management) Step and Column Adjustments Certificated (Non-management) Step and Column Adjustments Courrent Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments Courrent Year 1st Subsequent Year 2nd Subsequent Year 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year 3nd		If Yes, amount of new costs included in the interior	im and MYPs			
Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments (2024-25) (2025-26) (2026-27) Yes Yes Yes 2. Cost of step & column adjustments (3024-25) (2025-26) (2026-27) Yes Yes (3024-25) (2026-27)						
Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year						
Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year						
Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year						
Certificated (Non-management) Step and Column Adjustments (2024-25) (2025-26) (2026-27) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year						
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 1.4% 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year				Current Year	1st Subsequent Year	2nd Subsequent Year
2. Cost of step & column adjustments 663,943 673,105 682,394 3. Percent change in step & column over prior year 1.4% 1.4% 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year	Certificat	ed (Non-management) Step and Column Adjust	ments	(2024-25)	(2025-26)	(2026-27)
2. Cost of step & column adjustments 663,943 673,105 682,394 3. Percent change in step & column over prior year 1.4% 1.4% 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year						
3. Percent change in step & column over prior year 1.4% 1.4% 1.4% Current Year 1st Subsequent Year 2nd Subsequent Year	1.	Are step & column adjustments included in the int	terim and MYPs?	Yes	Yes	Yes
Current Year 1st Subsequent Year 2nd Subsequent Year	2.	Cost of step & column adjustments		663,943	673,105	682,394
·	3.	Percent change in step & column over prior year		1.4%	1.4%	1.4%
·						
Certificated (Non-management) Attrition (layoffs and retirements) (2024-25) (2025-26) (2026-27)					•	•
	Certificat	ed (Non-management) Attrition (layoffs and reti	rements)	(2024-25)	(2025-26)	(2026-27)
1. Are savings from attrition included in the interim and MYPs? Yes Yes Yes	1	Are savings from attrition included in the interim	and MYPs?	Yes	Yes	Yes
1. The samings from addition models in the information of the same same same same same same same sam	••	7.00 car mgc rrom attituden monacca in the interior		1.00	1.00	
2. Are additional H&W benefits for those laid-off or retired employees included in the interim Yes Yes Yes	2.		retired employees included in the interim	Vac	Vac	Vac
		and MYPs?		163	1 63	
and MYPs?	Cortificat	and (Non management). Other				
and MYPS?		• •	nce first interim projections and the cost impa	ct of each change (i.e., class size	. hours of employment, leave o	of absence, bonuses, etc.):
and MYPS? Certificated (Non-management) - Other			p. 6,600 a 0001pu	21 1. 12311 onlyings (no., 51000 0120	, 31 Spis,s.ii, louve o	, 55.16655, 616./.
and MYPS?						
and MYPS? Certificated (Non-management) - Other						
and MYPs?	Certificat	ed (Non-management) - Other		·		
and MYPS?		• •	nce first interim projections and the cost impa	ct of each change (i.e., class size	, hours of employment, leave o	f absence, bonuses, etc.):
and MYPS? Certificated (Non-management) - Other		_				
and MYPS? Certificated (Non-management) - Other		_				
and MYPS? Certificated (Non-management) - Other		_				

S8B. Cost	Analysis of District's Labor Agreements - (Classified (Non-	management) Employ	yees					
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Class	sified Labor Agreements	s as of th	e Previous Repo	orting Period." The	ere are no ex	tractions in this sec	tion.
Status of	Classified Labor Agreements as of the Prev	ious Reporting	Period						
Were all cl	assified labor negotiations settled as of first in	terim projections	?			No			
		If Yes, comple	te number of FTEs, the	en skip to	section S8C.	NO			
		If No, continue	with section S8B.						
Classified	(Non-management) Salary and Benefit Neg	otiations							
Olussineu	(Non-management) carary and Benefit Heg	ottations	Prior Year (2nd Int	erim)	Curren	nt Year	1st Sub	sequent Year	2nd Subsequent Year
			(2023-24)		(202	4-25)	(2	2025-26)	(2026-27)
Number of	classified (non-management) FTE positions			619.8		678.0		678.0	678.0
		,							
1a.	Have any salary and benefit negotiations bee					No			
			corresponding public of						
			corresponding public of questions 6 and 7.	disclosure	documents hav	e not been filed v	vith the COE	, complete questions	s 2-5.
46	And the second beautiful and the second beauti								
1b.	Are any salary and benefit negotiations still un		te questions 6 and 7.			Yes			
		ii i es, comple	te questions o and 7.			1 65			
Negotiation	ns Settled Since First Interim Projections								
2a.	Per Government Code Section 3547.5(a), date	e of public disclos	sure board meeting:						
2b.	Per Government Code Section 3547.5(b), was	the collective ba	argaining agreement						
	certified by the district superintendent and chi	ief business offic	cial?						
		If Yes, date of	Superintendent and CE	BO certific	cation:				
3.	Per Covernment Code Section 3547 5(c) was	a hudgot rovisio	n adopted						
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?					n/a				
	to most the costs of the concern o barganing		budget revision board	adoption:					
			_						
4.	Period covered by the agreement:		Begin Date:				End Date:		
5.	Salary settlement:				Currer	nt Year	1st Sub	sequent Year	2nd Subsequent Year
					(202	4-25)	(2	2025-26)	(2026-27)
	Is the cost of salary settlement included in the	e interim and mu	tiy ear						
	projections (MYPs)?								
			One Year Agreement	t					
		Total cost of sa	alary settlement						
		% change in sa	lary schedule from prid	or y ear					
			or			<u>.</u>			
			Multiyear Agreemen	t					
			alary settlement						
			lary schedule from prid t, such as "Reopener")	or y ear					
		Identify the so	urce of funding that wil	l be used	to support multi-	v ear salarv comm	nitments:		
		, 110 30		4504		,			
	ns Not Settled								
6.	Cost of a one percent increase in salary and s	statutory benefits	5			516,902			
					Currer	nt Year	1st Sub	sequent Year	2nd Subsequent Year
					(202	4-25)	(2	(025-26)	(2026-27)

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7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(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	4,998,881	5,248,825	5,511,266
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.0%	500.0%	5.0%
Classifie	d (Non-management) Prior Year Settlements Negotiated Since First Interim			
	new costs negotiated since first interim projections for prior year settlements included in the	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifia	d (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
Olassille	a (Non-management) step and solution Adjustments	(2024-20)	(2023-20)	(2020-21)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	165,056	167,334	169,643
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%
Classifie	d (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?	Yes	Yes	Yes
	d (Non-management) - 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.):	

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2nd Subsequent Year

2nd Subsequent Year

S8C.	Cost Analysis	s of District's Labor	Agreements -	- Management/Sup	ervisor/Confidentia	al 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?

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)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of management, supervisor, and confidential FTE positions	78.0	74.6	74.6	74.6
1a Haya any calany and hanefit possibilities been cattled since fi	rat intarim projections?			

any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

Salary settlement: Current Year 1st Subsequent Year

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")

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

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits 145,036

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

1st Subsequent Year

		(2024-25)	(2025-26)	(2026-27)	
4.	Amount included for any tentative salary schedule increases	0	0	0	

Current Year

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Ourient real	iot oubocquent i cui	Zila Gabbequent i cai
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
1,402,622	1,472,753	1,546,391
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Current Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
88,020	89,235	90,466
1.4%	1.4%	1.4%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
20,000	20,000	20,000

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

0.0%	0.0%	0.0%

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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	s with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate I	button in Item 1. If Yes, enter data in Item 2 and provide the	ne reports referenced in Item 1.	
1.	Are any funds other than the general fund projected to have a negative fund		
	balance at the end of the current fiscal year?	No	
	If Yes, prepare and submit to the reviewing ager multiy ear projection report for each fund.	ncy a report of revenues, expenditures, and chang	ges in fund balance (e.g., an interim fund report) and a
2.		r, that is projected to have a negative ending fund for how and when the problem(s) will be corrected.	I balance for the current fiscal year. Provide reasons
	_		
	_		
	-		
	_		
	_		

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ADDITIONAL FISCAL IND	CATODS

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 of negative cash balance in the general fund? (Da are used to determine Yes or No)		No	
A2.	Is the system of personnel position control inde	ependent from the payroll system?	Yes	
А3.	Is enrollment decreasing in both the prior and co	urrent fiscal years?	Yes	
A4 .	Are new charter schools operating in district boo enrollment, either in the prior or current fiscal y		No	
A5.	Has the district entered into a bargaining agreer or subsequent fiscal years of the agreement w are expected to exceed the projected state fund	ould result in salary increases that	No	
A6.	Does the district provide uncapped (100% employees?	oy er paid) health benefits for current or	Yes	
A7.	Is the district's financial system independent of	the county office system?	No	
A8.	Does the district have any reports that indicate Code Section 42127.6(a)? (If Yes, provide copi		No	
А9.	Have there been personnel changes in the supe official positions within the last 12 months?	erintendent or chief business	No	
When prov	iding comments for additional fiscal indicators, p	elease include the item number applicable to each comment.		
	Comments: (optional)	Item A6: District paid benefits end at age 65 in all cases with the exception of lifetime benefits under special board authorization.	four retired superintendents who	are currently receiving

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End of School District Second Interim Criteria and Standards Review

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)	10,064.73	10,064.73	9,779.00	10,062.74	(1.99)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	10,064.73	10,064.73	9,779.00	10,062.74	(1.99)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	1.14	1.14	1.93	1.93	.79	69.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	1.14	1.14	1.93	1.93	.79	69.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	10,065.87	10,065.87	9,780.93	10,064.67	(1.20)	0.0%
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)						

2024-25 Second Interim AVERAGE DAILY ATTENDANCE

					I	
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 the	ir Fund 01, 09, o	r 62 use this wor	ksheet to report	ADA for those of	charter schools.	
Charter schools reporting SACS financial data separately from their	authorizing LEAs	in Fund 01 or F	und 62 use this	worksheet to rep	ort their ADA.	
FUND 01: Charter School ADA corresponding to SACS finan	ncial data report	ted 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 Fu	nd 09 or Fund (62.		
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

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

R		*				
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	132,337,377.00	1.03%	133,703,805.00	3.06%	137,794,827.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,067,898.62	1.04%	4,110,129.00	.92%	4,147,790.00
4. Other Local Revenues	8600-8799	3,745,340.45	(25.80%)	2,779,151.00	(2.65%)	2,705,576.00
5. Other Financing Sources						
a. Transfers In	8900-8929	563,375.20	(72.70%)	153,799.00	0.00%	153,799.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,850,663.79)	3.91%	(40,371,606.00)	1.95%	(41,158,592.00)
6. Total (Sum lines A1 thru A5c)		101,863,327.48	(1.46%)	100,375,278.00	3.26%	103,643,400.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				54,113,819.22		48,228,302.00
b. Step & Column Adjustment				746,770.71		665,550.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,632,287.93)		(134,817.57)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,113,819.22	(10.88%)	48,228,302.00	1.10%	48,759,035.00
Classified Salaries		04,110,010.22	(10.0070)	40,220,002.00	1.10%	40,700,000.00
a. Base Salaries				17,709,176.02		16,801,667.00
b. Step & Column Adjustment				233,761.12		221,782.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,141,270.14)		(50,008.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,709,176.02	(5.12%)	16,801,667.00	1.02%	16,973,441.00
Total Gradesines editaries (edit lines 224 this 223) Employ ee Benefits	3000-3999	28,861,103.11	4.51%		2.57%	
Books and Supplies	4000-4999			30,162,830.00		30,938,849.00
•	5000-5999	4,941,179.18	(10.33%)	4,430,541.00	23.01%	5,449,985.00
Services and Other Operating Expenditures Capital Outlant		11,368,996.58	1.09%	11,492,431.00	2.84%	11,818,586.00
6. Capital Outlay	6000-6999 7100-7299, 7400-	1,788,033.53	(82.34%)	315,700.00	2.70%	324,224.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	12,484.00	2.92%	12,848.00	2.71%	13,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,098,424.41)	2.92%	(1,130,498.00)	2.70%	(1,161,022.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		117,731,367.23	(6.27%)	110,348,821.00	2.54%	113,151,294.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,868,039.75)		(9,973,543.00)		(9,507,894.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		47,548,680.20		31,680,640.45		21,707,097.45
2. Ending Fund Balance (Sum lines C and D1)		31,680,640.45		21,707,097.45		12,199,203.45
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	254,993.00		254,993.00		254,993.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,024,828.40		15,456,253.45		5,839,307.45
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Reserve for Economic Uncertainties	9789	6,400,819.05		5,995,851.00		6,104,903.00
Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,680,640.45		21,707,097.45		12,199,203.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,400,819.05		5,995,851.00		6,104,903.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	1,805,725.36		1,805,725.36		1,805,725.36
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,206,544.41		7,801,576.36		7,910,628.36

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Adjustments to salaries is due to declining enrollment.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	950,843.00	0.00%	950,843.00	0.00%	950,843.00
2. Federal Revenues	8100-8299	11,112,389.75	(9.02%)	10,109,534.00	1.01%	10,211,757.00
3. Other State Revenues	8300-8599	30,492,147.82	(17.50%)	25,155,121.00	2.13%	25,691,067.00
4. Other Local Revenues	8600-8799	10,450,179.63	(.37%)	10,411,660.00	0.00%	10,411,660.00
5. Other Financing Sources			, ,			
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	38,850,663.79	3.91%	40,371,606.00	1.95%	41,158,592.00
6. Total (Sum lines A1 thru A5c)		91,856,223.99	(5.29%)	86,998,764.00	1.64%	88,423,919.00
,		91,030,223.99	(5.29%)	00,990,704.00	1.0476	00,423,919.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				00 407 400 00		00 000 740 00
a. Base Salaries				29,197,406.86	-	28,268,749.00
b. Step & Column Adjustment				402,924.21	-	390,108.74
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				(1,331,582.07)		(953,660.74)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,197,406.86	(3.18%)	28,268,749.00	(1.99%)	27,705,197.00
2. Classified Salaries						
a. Base Salaries				18,842,203.74		20,235,095.00
b. Step & Column Adjustment				248,717.09		267,103.25
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,144,174.17		47,315.75
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,842,203.74	7.39%	20,235,095.00	1.55%	20,549,514.00
3. Employee Benefits	3000-3999	28,246,095.04	2.09%	28,837,653.00	2.08%	29,436,184.00
4. Books and Supplies	4000-4999	5,085,804.83	1.82%	5,178,506.00	5.77%	5,477,144.00
5. Services and Other Operating Expenditures	5000-5999	6,793,434.92	(11.95%)	5,981,571.00	2.63%	6,138,842.00
6. Capital Outlay	6000-6999	6,698,574.51	(96.67%)	223,186.00	2.70%	229,212.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	765,747.90	2.92%	788,108.00	2.70%	809,387.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		95,629,267.80	(6.40%)	89,512,868.00	.93%	90,345,480.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,773,043.81)		(2,514,104.00)		(1,921,561.00)
D. FUND BALANCE		(2) 2,21211)		(, , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,
Net Beginning Fund Balance (Form 01I, line F1e)		11,886,583.63		8,113,539.82		5,599,435.82
2. Ending Fund Balance (Sum lines C and D1)		8,113,539.82		5,599,435.82		3,677,874.82
		0,113,339.62		J,J88,435.6Z		5,011,014.62
Components of Ending Fund Balance (Form 01I) A Nonspendable	9710-9719	0.00		0.00		0.00
Nonspendable Bestricted	9710-9719					
	3140	8,113,539.82		5,599,435.82		3,677,874.82
c. Committed	0750					
Stabilization Arrangements Other Commitments	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	0700					
Reserve for Economic Uncertainties	9789					

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,113,539.82		5,599,435.82		3,677,874.82
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve						
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Adjustments to salaries is due to declining enrollment.

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	133,288,220.00	1.03%	134,654,648.00	3.04%	138,745,670.00
2. Federal Revenues	8100-8299	11,112,389.75	(9.02%)	10,109,534.00	1.01%	10,211,757.00
3. Other State Revenues	8300-8599	34,560,046.44	(15.32%)	29,265,250.00	1.96%	29,838,857.00
4. Other Local Revenues	8600-8799	14,195,520.08	(7.08%)	13,190,811.00	(.56%)	13,117,236.00
5. Other Financing Sources						
a. Transfers In	8900-8929	563,375.20	(72.70%)	153,799.00	0.00%	153,799.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		193,719,551.47	(3.28%)	187,374,042.00	2.50%	192,067,319.00
B. EXPENDITURES AND OTHER FINANCING USES			, ,			
Certificated Salaries						
a. Base Salaries				83,311,226.08		76,497,051.00
b. Step & Column Adjustment				1,149,694.92		1,055,659.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,963,870.00)		(1,088,478.31)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,311,226.08	(8.18%)		(.04%)	
Classified Salaries	1000-1333	63,311,220.06	(6.16%)	76,497,051.00	(.04%)	76,464,232.00
a. Base Salaries				36,551,379.76		37,036,762.00
b. Step & Column Adjustment				482,478.21		488,885.25
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments	2000-2999	00 554 070 70	4.000/	2,904.03	4.040/	(2,692.25)
e. Total Classified Salaries (Sum lines B2a thru B2d)		36,551,379.76	1.33%	37,036,762.00	1.31%	37,522,955.00
3. Employee Benefits	3000-3999	57,107,198.15	3.32%	59,000,483.00	2.33%	60,375,033.00
4. Books and Supplies	4000-4999	10,026,984.01	(4.17%)	9,609,047.00	13.72%	10,927,129.00
5. Services and Other Operating Expenditures	5000-5999	18,162,431.50	(3.79%)	17,474,002.00	2.77%	17,957,428.00
6. Capital Outlay	6000-6999	8,486,608.04	(93.65%)	538,886.00	2.70%	553,436.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	12,484.00	2.92%	12,848.00	2.71%	13,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(332,676.51)	2.92%	(342,390.00)	2.70%	(351,635.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		213,360,635.03	(6.33%)	199,861,689.00	1.82%	203,496,774.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		(40.044.000.50)		(40, 407, 047, 00)		(11 100 155 00)
(Line A6 minus line B11)		(19,641,083.56)		(12,487,647.00)		(11,429,455.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01I, line F1e) Finding Fund Balance (Curry lines C and D1)		59,435,263.83		39,794,180.27		27,306,533.27
2. Ending Fund Balance (Sum lines C and D1)		39,794,180.27		27,306,533.27		15,877,078.27
Components of Ending Fund Balance (Form 01I)	0=10.0=11					
a. Nonspendable	9710-9719	254,993.00		254,993.00		254,993.00
b. Restricted	9740	8,113,539.82		5,599,435.82		3,677,874.82
c. Committed	0750					
Stabilization Arrangements Other Constitutions	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,024,828.40		15,456,253.45		5,839,307.45
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	6,400,819.05		5,995,851.00		6,104,903.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		39,794,180.27		27,306,533.27		15,877,078.27
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,400,819.05		5,995,851.00		6,104,903.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,805,725.36		1,805,725.36		1,805,725.36
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,206,544.41		7,801,576.36		7,910,628.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.85%		3.90%		3.89%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr	ojections)	9,779.00		9,612.80		9,472.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		213,360,635.03		199,861,689.00		203,496,774.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	s No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		213,360,635.03		199,861,689.00		203,496,774.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,400,819.05		5,995,850.67		6,104,903.22
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,400,819.05		5,995,850.67		6,104,903.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



La Mesa-Spring Valley (68197) - 24/25 2nd Interim				2.6.25				
to mesa spring rainer (60137) - 11/13 tha meetini	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.43%	3.52%	3.63%	3.49%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	10,837	10,739	10,686	10,462	10,284	10,134	9,984	-
Unduplicated Pupil Count (UPC)	7,263	7,070	6,842	7,019	6,900	6,799	6,698	
Unduplicated Pupil Percentage (UPP)	62.99%	64.40%	65.63%	65.64%	66.05%	67.09%	67.09%	0.00%
Current Year LCFF Average Daily Attendance (ADA) Funded LCFF ADA	10,308.34 11,212.28	9,971.32 10,910.09	9,926.85 10,496.10	9,780.93 10,064.67	9,614.73 9,890.52	9,474.68 9,773.02	9,333.63 9,623.45	1.93 9,461.60
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	5/ //wc/ugc	5/ / / We/uge	5/ / /iverage	-	-	57 7 7 Wertage	
Funded NSS ADA			-				-	
NSS ADA Funding Method(s)								
LCFF Entitlement Summary								
Base Grant	\$92,104,216	\$101,498,219	\$105,652,948	\$102,380,461	\$103,036,327	\$105,386,455	\$107,529,173	\$109,407,369
Grade Span Adjustment	4,218,176	4,651,602	4,893,517	4,787,203	4,900,497	5,055,138	5,200,892	5,293,735
Adjusted Base Grant	\$96,322,392	\$106,149,821	\$110,546,465	\$107,167,664	\$107,936,824	\$110,441,593	\$112,730,065	\$114,701,104
Supplemental Grant	12,134,695	13,672,097	14,510,329	14,068,971	14,258,455	14,819,053	15,126,121	. , . ,
Concentration Grant	5,002,503	6,485,753	7,638,208	7,411,716	7,752,562	8,679,053	8,858,892	_
Total Base, Supplemental and Concentration Grant	\$113,459,590	\$126,307,671	\$132,695,002	\$128,648,351	\$129,947,841	\$133,939,699	\$136,715,078	\$114,701,104
Allowance: Necessary Small School	J113, 4 33,330	Ç120,307,071	\$132,033,002	Ç120,040,331	Ç123,547,641	¥133,333,033	\$130,713,070	7114,701,104
, , , , , , , , , , , , , , , , , , ,		- 020 600		-	-	-	020 000	020.000
Add-on: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	939,600	939,600	939,600
Add-on: Home-to-School Transportation	957,667	957,667	1,036,387	1,047,476	1,072,930	1,110,697	1,151,015	1,191,185
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	860,694	1,215,561	1,701,950	1,743,434	1,804,831	1,870,099	-
Total Allowance and Add-On Amounts	\$1,897,267	\$2,757,961	\$3,191,548	\$3,689,026	\$3,755,964	\$3,855,128	\$3,960,714	\$2,130,785
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) Miscellaneous Adjustments	\$115,356,857 -	\$129,065,632 -	\$135,886,550	\$132,337,377 -	\$133,703,805	\$137,794,827	\$140,675,792	\$116,831,889 -
Total LCFF Entitlement (excludes Additional State Aid)	\$ 115,356,857	\$ 129,065,632 \$	135,886,550	\$ 132,337,377 \$	133,703,805 \$	137,794,827 \$	140,675,792	116,831,889
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,288			\$ 13,149 \$	13,518 \$			
Additional State Aid	J 10,200	ر 11,050 ب	12,340	ý 13,149 ý	13,318 \$	14,100 \$	14,018	12,340
Total LCFF Entitlement with Additional State Aid	115,356,857	129,065,632	135,886,550	132,337,377	133,703,805	137,794,827	140,675,792	116,831,889
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 37,837,313	\$ 42,344,260 \$	44,635,094	\$ 47,094,391 \$	47,066,121 \$	47,046,499 \$	47,020,851	; -
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 27,804,083			\$ 15,101,138 \$	15,198,467 \$		15,856,944	
Net State Aid (excludes Additional State Aid)	\$ 49,715,461			\$ 70,141,848 \$	71,439,217 \$		77,797,997	
Additional State Aid		\$ - \$		\$ - \$	- \$		-	
Total Funding Sources	\$ 115,356,857	\$ 129,065,632 \$	135,886,550	\$ 132,337,377 \$	133,703,805 \$	137,794,827 \$	140,675,792	116,831,889
Funding Course by Resource Object								
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 49,715,461	\$ 77,976,636 \$	75,669,723	\$ 70,141,848 \$	71,439,217 \$	75,205,362 \$	77,797,997	100,701,016
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 27,804,083	\$ 8,744,736 \$	15,581,733	\$ 15,101,138 \$	15,198,467 \$	15,542,966 \$	15,856,944	16,130,873
(P-2 plus Current Year Accrual) EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)								· · ·
(P-A less Prior Year Accrual)	\$ (96,085)	\$ (321,449) \$	70,729	\$ - \$	- \$	- \$	- 3	-
Property Taxes (Object 8021 to 8089)	\$ 39,770,343	\$ 44,583,162 \$	46,786,553	\$ 48,759,056 \$	48,759,056 \$	48,759,056 \$	48,759,056	-
In-Lieu of Property Taxes (Object Code 8096)	(1,933,030)	(2,238,902)	(2,151,459)	(1,664,665)	(1,692,935)	(1,712,557)	(1,738,205)	-
Entitlement and Source Reconciliation			, , , , , , , , , , , , , , , , , , ,					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 115,356,857			\$ 132,337,377 \$				
Additional State Aid	\$ 113,330,837	\$ 123,003,032 \$	133,880,330	\$ 132,337,377 \$	- \$	- \$	140,073,732	110,031,009
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ - \$	_	s - s	- \$	- \$	_	
Excess Taxes before Minimum State Aid		; ; - ;		\$ - \$	- \$			
Total Funding Sources	\$ 115,356,857			\$ 132,337,377 \$			140,675,792	116,831,889
LCAP Percentage to Increase or Improve Services Calculation								
Paca Grant (Evaluate add one for TIIG & Transportation)	\$ 96,322,392	\$ 107,010,515 \$	111,762,026	\$ 108,869,614 \$	109,680,258 \$	112,246,424 \$	114,600,164	114,701,104
Base Grant (Excludes add-ons for TIIG & Transportation) Supplemental and Concentration Grant funding in the LCAP year	\$ 96,322,392			\$ 21,480,687 \$	22,011,017 \$			
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,137,198			\$ 1,710,396 \$	1,789,053 \$			
Percentage to Increase or Improve Services	17.79%	18.84%	19.82%	19.73%	20.07%	20.93%	20.93%	0.00%
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 10,524.67	\$ 12,040.60 \$	13,145.09	\$ 13,286.47 \$	13,648.90 \$	14,233.01 \$	14,749.65	12,586.00



Crades 4-6 \$ 9,676.57 \$ \$ 11,090.24 \$ \$ 12,244.08 \$ \$ 12,578.21 \$ \$ 12,549.71 \$ \$ 13,086.95 \$ \$ 13,666 \$ Grades 7-8 \$ 9,962.81 \$ \$ 11,399.24 \$ \$ 12,444.08 \$ \$ 12,578.21 \$ \$ 12,921.73 \$ \$ 13,965.09 \$ \$ 13,966 \$	5 \$ 11,573.00 8 \$ 11,916.00
Grades 7-8 \$ 9,962.81 \$ 11,399.24 \$ 12,444.08 <mark>\$ 12,578.21 \$ 12,921.73 \$ 13,475.03 \$ 13,963</mark>	8 \$ 11,916.00
Grades 9-12 \$ 11.846.29 \$ 13.554.15 \$ 14.796.78 \$ 14.957.48 \$ 15.364.49 \$ 16.023.05 \$ 16.603	7 \$ 14,169.00
Base Grants Control of the Control o	
	6 \$ 11,400
	3 \$ 11,573
	4 \$ 11,916
Grades 9-12 \$ 9,802 \$ 11,102 \$ 12,015 <mark>\$ 12,144 \$ 12,439 \$ 12,877 \$ 13,</mark>	4 \$ 13,810
Grade Span Adjustment	
Grades TK-3 \$ 842 \$ 953 \$ 1,032 \$ 1,043 \$ 1,068 \$ 1,106 \$ 1,	6 \$ 1,186
Grades 9-12 \$ 255 \$ 289 \$ 312 <mark>\$ 316 \$ 323 \$ 335 \$</mark>	7 \$ 359
Supplemental Grant 20% 20% 20% 20% 20% 20% 20%	20%
Maximum - 1.00 ADA, 100% UPP	
	2 \$ 2,517
	7 \$ 2,315
	\$ 2,383
	8 \$ 2,834
Actual - 1.00 ADA, Local UPP as follows: 62.99% 64.40% 65.63% 65.64% 66.05% 67.09% 67.0	0.00%
	2 \$ -
Grades 4-6 \$ 1,035 \$ 1,198 \$ 1,322 \$ 1,336 \$ 1,377 \$ 1,448 \$ 1,	1 \$ -
Grades 7-8 \$ 1,066 \$ 1,234 \$ 1,361 \$ 1,376 \$ 1,418 \$ 1,491 \$ 1,	5 \$ -
	7 \$ -
Concentration Grant (>55% population) 65% 65% 65% 65% 65% 65% 65%	65%
Maximum - 1.00 ADA, 100% UPP	
Grades TK-3 \$ 5,808 \$ 6,577 \$ 7,118 \$ 7,194 \$ 7,369 \$ 7,628 \$ 7,	5 \$ 8,181
Grades 4-6 \$ 5,340 \$ 6,048 \$ 6,545 \$ 6,615 \$ 6,776 \$ 7,014 \$ 7,	9 \$ 7,522
Grades 7-8 \$ 5,498 \$ 6,227 \$ 6,739 \$ 6,811 \$ 6,976 \$ 7,222 \$ 7,	4 \$ 7,745
Grades 9-12 \$ 6,537 \$ 7,404 \$ 8,013 <mark>\$ 8,099 \$ 8,295 \$ 8,588 \$ 8,</mark>	9,210
Actual - 1.00 ADA, Local UPP >55% as follows: 7.9900% 9.4000% 10.6300% 10.6400% 11.0500% 12.0900% 12.09	0.0000%
Grades TK-3 \$ 464 \$ 618 \$ 757 <mark>\$ 765 \$ 814 \$ 922 \$</mark>	66 \$ -
Grades 4-6 \$ 427 \$ 568 \$ 696 <mark>\$ 704 \$ 749 \$ 848 \$</mark>	<mark>'9</mark> \$ -
Grades 7-8 \$ 439 \$ 585 \$ 716 \$ 725 \$ 771 \$ 873 \$	<mark>)5</mark> \$ -
Grades 9-12 \$ 522 \$ 696 \$ 852 <mark>\$ 862 \$ 917 \$ 1,038 \$ 1</mark> ,	<mark>'6</mark> \$ -

LA MESA-SPRING VALLEY

2024-25 CASHFLOW

	UPDATE DATE 2/27/2025	ACTUALS TO MONTH OF: LEAID JANUARY 68197	BUSINESS UNIT 02000	BUSINESS AD					Dis	trict's authorizing signatu	re					
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	2ND INTERIM
		BEGINNING BALANCE	\$ 57,014,792 \$	49,195,596 \$	40,628,705	\$ 37,422,392 \$	35,028,960 \$	32,621,320 \$	44,042,734 \$	49,555,256 \$	42,351,529 \$	42,300,385 \$	46,066,276 \$	41,588,717	July - June 30th	2024-25
	LCFF SOURCES															
1.1 S		LCFF	\$ 3,678,621 \$	3,678,621 \$	6,621,518		6,621,518 \$	6,621,518 \$		6,621,518 \$	6,621,518 \$		6,621,518 \$	3,190,944		
1.2 S 1.3 S	8021-8046 8012	Property Taxes EPA	\$ 327,971 \$ \$ - \$	777,810 \$	305,502 4,780,742		3,821,306 \$	12,980,866 \$ 4,780,741 \$	6,405,043 \$	1,191,788 \$	1,191,788 \$ 4,780,742 \$		5,482,223 \$	2,171,484 758,913		
1.4 S	8047	RDA Residual Balance & CRD	\$ - \$	- \$	-	\$ - \$	- \$	- \$	567,050 \$	- \$	- \$	- \$	- \$	520,505	\$ 1,087,555 \$	1,087,555
1.5 S 1.6 S	8096 8097	Charter In Lieu Taxes Special Education - Prop Tax Transfer	\$ - \$ \$ - \$	(225,264) \$	(132,700)		(125,871) \$	(121,442) \$		(133,173) \$	(116,527) \$ 237,711 \$	(116,527) \$	(116,527) \$	(324,441) 713,132		
1.7 A	Multiple	Other Revenue Sources	\$ - \$	- \$	-		- \$	- \$		- \$	- \$		- \$			
	8000-8099	TOTAL LCFF SOURCES	\$ 4,006,592 \$	4,231,167 \$	11,575,062	\$ 7,256,536 \$	10,316,952 \$	24,261,683 \$	13,461,011 \$	7,680,132 \$	12,715,232 \$	18,766,102 \$	11,987,214 \$	7,030,537	\$ 133,288,220	133,288,220
	FEDERAL REVENUE															
2.1 A 2.2 S	8110 8181&8182	Impact Aid Special Education	\$ - \$ \$ - \$	- \$ - \$			- \$ - \$	- \$ 11,270 \$		- \$ - \$	- S		- \$ - \$	-		
2.3 S/A	8285 9010 roll-up		\$ - \$	- \$	-		- \$	- S		- \$	- \$		- \$	-		
2.4 S	8290 3010&3025	Title II - Fed Cash Mgmt System	\$ - \$	- \$		\$ 58,416 \$	- \$	- \$		- \$	855,875 \$					
2.5 S 2.6 S	8290 4035 8290 4201&4203	Title II - Fed Cash Mgmt System Title III - Fed Cash Mgmt System	\$ - \$ \$ - \$	- \$ 6,898 \$			71,967 \$	- S		- \$ - \$	127,403 \$ 88,029 \$		- \$ - \$	127,403 88,029		
2.7 A	Multiple	Other Federal	\$ - \$	22,908 \$	4,789	\$ 95,159 \$	1,807 \$	723,996 \$	484,078 \$	35,229 \$	181,827 \$	32,577 \$		1,209,151		
2.8 M 2.11 M	8220&8290 Multiple 8290 3213&3214	Other Federal (One-Time Funding) One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ - \$ \$ - \$	- \$ - \$	-		- \$ - \$	- S		-	\$ \$				\$ - \$ -	
2.12 M	8290 3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ - \$	- \$	-		- \$	- S		-	s	,	-		\$ -	
	8100-8299	TOTAL FEDERAL REVENUE	S - S	29,806 \$	4,789	\$ 332,468 \$	73,774 \$	735,266 \$	2,512,440 \$	35,229 \$	1,253,134 \$	32,577 \$	4,546 \$	2,027,256	\$ 7,041,285	11,112,390
	OTHER STATE REVENUE							,				Ţ.				
3.1 S 3.2 M	8311-8319 6500&6510 8311-8319	PA Sp. Ed. (SELPA Administrator & Infant) PA Recomputations CY & PY	\$ 47,943 \$ \$ - \$	47,943 \$ - \$	86,298		86,298 \$	86,298 \$		81,265 \$ - \$	81,265 \$ - \$		81,265 \$ - \$	67,337		
3.3 S	8550	Mandate Block	\$ - \$	- \$	-		379,175 \$	- \$		- \$	- \$		- \$	-		
3.4 S	8560	Lottery	\$ - \$	- \$	-		- \$	- \$.,	- \$	- \$		- \$	697,090		
3.5 S 3.6 S	8590 2600 8590 6546	PA Expanded Learning Opportunities Program (TK/K-6) PA Mental Health-Related Services	\$ 400,524 \$ \$ 41,210 \$	400,524 \$ 41,210 \$	720,943 74,178		720,943 \$ 74,178 \$	720,943 \$ 74,178 \$	720,943 \$ 74,178 \$	720,943 \$ 74,177 \$	720,943 \$ 74,177 \$		720,943 \$ 74,177 \$	720,942 74,182		
3.7 S	8590 6547	PA SpEd Early Intervention Preschool Grant	\$ 51,236 \$	51,236 \$	92,224		92,224 \$	92,224 \$	92,224 \$	93,512 \$	93,512 \$	93,512 \$	93,512 \$	101,383		
3.8 S 3.9 S	8590 6770 8590 7399	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 83,605 \$ \$ - \$	83,605 \$ - \$	150,489		150,489 \$	150,489 \$		150,489 \$	150,489 \$	150,489 \$	150,489 \$	144,260		
3.9 S 3.11 O	8590 7399 8590 7690	PA LCFF Equity Multiplier STRS On-Behalf - Revenue	\$ - \$	- \$	-		- \$	- s		- \$	- S		- \$	7,294,268		
3.12 A	Multiple	Other State	\$ 81,257 \$	119,257 \$	146,262	\$ 193,205 \$	146,262 \$	517,451 \$	3,422,510 \$	1,088,237 \$	779,806 \$		883,392 \$	4,068,052	\$ 11,638,897 \$	11,638,897
3.13 M 3.14 M	8520&8590 Multiple 8590 2600	Other State (One-Time Funding) ELO-P Repayment (FY2021-22 & FY2022-23)	\$ - \$	- \$	-	\$ - \$	- \$	- \$	- \$	- \$ \$	- S		- \$ - \$	-		
0.77	8300-8599	TOTAL OTHER STATE REVENUE	\$ 705,775 \$	743,775 \$	1,270,394	\$ 1,365,253 \$	1,649,569 \$	1,641,583 \$	5,267,098 \$	2,208,623 \$	1,900,193 \$	2,010,682 \$	2,003,779 \$	13,167,514		
	OTHER LOCAL REVENUE			*	*	*	*	*	•	· · · · · · · · · · · · · · · · · · ·	·		*	"	-	
4.1 S	8792 SPED	PA Special Education - Pass Through	\$ 439,868 \$	441,178 \$	792,941		792,941 \$	792,941 \$		740,700 \$	740,700 \$		740,700 \$	421,446		
4.2 A	Multiple 8600-8799	Other Local TOTAL OTHER LOCAL REVENUE	\$ 23,556 \$ \$ 463,424 \$	20,086 \$ 461,264 \$	792,944		950,830 \$ 1,743,771 \$	619,337 \$ 1,412,278 \$	745,838 \$	149,138 \$ 889,838 \$	726,004 \$ 1,466,704 \$	336,456 \$ 1,077,155 \$	837,560 \$ 1,578,259 \$	1,382,032 1,803,478		
			φ 405,424 φ	401,204 \$	132,344	\$ 907,020 \$	1,745,771	1,412,270 \$	1,550,779	009,030 \$	1,400,704	1,077,135	1,370,233	1,003,476	\$ 14,195,520	14,190,320
5.1 A	8900-8998	Transfers In & Other Sources	\$ - \$	- \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	123,379	\$ 123,379 \$	563,375
	8900-8998	TOTAL OTHER FINANCING SOURCES	\$ - \$	- \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	123,379	\$ 123,379	563,375
	8000-8998	TOTAL REVENUE	\$ 5,175,791 \$	5,466,012 \$	13,643,189	\$ 9,921,884 \$	13,784,066 \$	28,050,809 \$	22,779,327 \$	10,813,822 \$	17,335,262 \$	21,886,516 \$	15,573,798 \$	24,152,165	\$ 188,582,641 \$	193,719,551
			, ,,,,	7 - 7	4. 4	, ,, ,, ,	., . ,	.,,	, ,,	1,7	,,	,,	77 77 1	, , , , ,		
	SALARIES & BENEFITS															
6.1 A 6.2 A	1000-1999 2000-2999	Certificated Classified	\$ 5,235,984 \$ \$ 1,741,424 \$	6,769,217 \$ 2,989,933 \$	7,081,406 3,040,381	\$ 7,164,417 \$ \$ 2,910,776 \$	7,014,818 \$ 3,029,960 \$	6,996,407 \$ 3,045,905 \$	6,954,848 \$ 3,025,750 \$	7,123,110 \$ 4,009,686 \$	6,931,494 \$ 2,942,386 \$		7,200,000 \$ 3,100,000 \$	7,200,000 3,100,000		
6.3 A	3000-3999	Benefits	\$ 2,014,851 \$	2,692,978 \$	4,218,176		4,421,368 \$	4,478,478 \$		4,792,004 \$	4,288,893 \$		4,400,000 \$	4,800,000	\$ 49,390,598 \$	49,812,930
6.4 O 6.5 M	3101-3112 7690 1000-3999	STRS On-Behalf - Expense Salaries & Benefits (One-Time Funding)	\$ - \$ \$ - \$	- \$ - \$	-		- \$ - \$	- S	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	7,294,268		
U.U IVI	1000-3999	TOTAL SALARIES & BENEFITS	\$ 8,992,259 \$	12,452,129 \$	14,339,962	· · · · · · · · · · · · · · · · · · ·	14,466,147 \$			15,924,800 \$					·	176,969,804
	OTHER EXPENDITURES															
7.1 A	4000-4999	Supplies	\$ 278,939 \$	624,887 \$	484,790		250,009 \$	242,910 \$		377,015 \$	445,198 \$		1,500,000 \$	2,000,000		
7.2 A 7.3 A	5500-5599 5000-5999	Utilities Other Services (Excl. Utilities)	\$ 49,291 \$ \$ 715,515 \$	356,501 \$ 898,920 \$	302,781 1,917,938		284,446 \$ 575,085 \$	873,963 \$ 1,354,214 \$		311,804 \$ 948,895 \$	356,482 \$ 868,138 \$		350,000 \$ 1,600,000 \$	350,000 1,612,448		
7.4 A	6000-6999	Capital	\$ 7,794 \$	920,470 \$	1,650,145		199,812 \$	206,174 \$		411,600 \$	134,088 \$					
7.5 O	7200-7299	Pass Through Revenues	\$ - \$	- \$	- 4.040		- \$	- \$		- \$	- \$		- \$	(055,400)		
7.6 A 7.7 M	7000-7998 4000-7998	Transfers Out, Other Uses & Outgo Other Expenditures (One-Time Funding)	\$ 2,229 \$ \$ - \$	2,229 \$	4,013		4,013 \$	4,013 \$		43,435 \$	85,843 \$ - \$					
	4000-7998	TOTAL OTHER EXPENDITURES	\$ 1,053,768 \$	2,803,007 \$	4,359,666		1,313,365 \$	2,681,274 \$		2,092,749 \$	1,889,749 \$		4,583,892 \$	4,957,016	\$ 33,890,502	36,390,831
	1000-7998	TOTAL EXPENDITURES	\$ 10,046,027 \$	15,255,136 \$	18,699 629	\$ 16,729,722 \$	15.779 512 \$	17,202,063 \$	17,490,346 \$	18,017,549 \$	16.052 523	17,720,625 \$	19,283,892 \$	27,351,284	\$ 209,628,308 \$	213,360,635
	.000-1000			.0,200,100 φ	.0,000,020	,,. LU,1 LL U	.υ,υ,υιΣ φ	,_32,000 4	,	.5,5.7,545	.0,002,020	,. 20,020	.0,200,002	2.,001,204		5,000,000





District Financial Services | Financial Accounting & Reporting Page 2 of 5

		ASSETS		F	Reginning Bal												Fr	ding Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$	815.826 \$	- S	- S	- S	- \$	(859,476) \$	- S	- S	- S	43,650 \$	- S	- \$	- \$	uning Dalance
8.2	NP	9200-9299	Receivables	\$	(8,998,988) \$	1,059,928 \$	1.830.872 \$	139.845 \$	4.634.460 \$	27.187 \$	935.872 \$	148.778 \$	- S	222,047 \$	- \$	- S	- S	_
8.3	NP	9300-9319	Temporary Loans / Due From	\$	(858,396) \$	1,039,920 \$	- \$	858,396 \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- S	- S	
8.4	NP	9320-9499	Other Assets	\$	(147,755) \$	4.710 \$	1.826 \$	(37,667) \$	13,096 \$	11,766 \$	8.176 \$	(23,947) \$	- S	169.795 \$	- S	- S	- S	-
0.4	INF) D			72 2								-	-		0
		9111-9499	TOTAL ASSETS (excluding cash 9110)	\$	(9,189,313) \$	1,064,638 \$	1,832,698 \$	960,575 \$	4,647,556 \$	(820,523) \$	944,048 \$	124,830 \$	- \$	435,492 \$	- \$	- \$	- \$	U
		LIABILITIES & DEFEI	RRED INFLOWS	В	eainnina Bal												Er	idina Balance
9.1	NP	9500-9599	Payables	\$	6,570,535 \$	(2,681,683) \$	291,887 \$	(1,308,139) \$	(56,850) \$	10,554 \$	221,002 \$	120,157 \$	- \$	(2,000,000) \$	(400,000) \$	(767,464) \$	- \$	(0)
9.2	NP	9650-9659	Unearned Revenue	\$	73,774 \$	- \$	- \$	- \$	- \$	(73,774) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
9.3	NP	9690-9699	Deferred Inflows of Resources	\$	-												\$	-
		9500-9699	TOTAL CURRENT LIABILITIES	S	6,644,309 \$	(2,681,683) \$	291.887 \$	(1,308,139) \$	(56,850) \$	(63.220) \$	221.002 S	120.157 \$	- S	(2,000,000) \$	(400,000) \$	(767,464) \$	- \$	(0)
																, ,		
		OTHER ACTIVITY		В	eginning Bal												Fn	ding Balance
10.1	NP	9793	Audit Adjustments	\$	- S	- S	- S	- S	- \$	- S	- S	- S	- \$	- S	- \$	- \$	- S	-
10.2	NP	9795	Other Restatements	\$	- S	- \$	- S	- S	- \$	- \$	- S	- \$	- \$	- S	- \$	- \$	- S	-
10.3	NP	7999	Expense Suspense		s	(494,047) \$	(1,419,948) \$	1,931,556 \$	169,536 \$	(85,850) \$	(13,476) \$	(19,324) \$	- \$	(68,447) \$	- \$	- \$	- S	(0)
10.4	NP	8999	Revenue Suspense		s	92,909 \$	(92,906) \$	348.086 \$	(348,090) \$	573,037 \$	(573,028) \$	(9) \$	- \$	- S	- S	- S	- S	0
		9910			- 1		610,005 \$	42,581 \$	2,256 \$	(15,640) \$	(5,916) \$	(2,077) \$	- \$	299,072 \$	- \$	- S	- S	-
10.5	NP		Pavroll Suspense		S .	(930.281) 5												
	NP NP	Multiple	Payroll Suspense Treasury Reconciling Items		\$	(930,281) \$ (497) \$		42,501 \$					- 4	299,012 φ	- 4	- 4	<u> </u>	-
10.5 10.6			Treasury Reconciling Items			(497) \$	497	\$	(3) \$	3 \$	38 \$	(38)	- s		- \$	- S	\$	-
		Multiple												230,625 \$				0
		Multiple	Treasury Reconciling Items TOTAL OTHER ACTIVITY		\$	(497) \$	497	\$	(3) \$	3 \$	38 \$	(38)					\$	0
		Multiple	Treasury Reconciling Items TOTAL OTHER ACTIVITY		\$ SICE SUBTOTAL	(497) \$	497	\$	(3) \$	3 \$	38 \$	(38)					\$	35,844,594
		Multiple	Treasury Reconciling Items TOTAL OTHER ACTIVITY		\$	(497) \$ (1,331,916) \$	497 (902,352) \$	2,322,223 \$	(3) \$ (176,300) \$	3 \$ 471,550 \$	38 \$ (592,382) \$	(38) (21,448) \$	- \$	230,625 \$	- \$	- \$	- \$	35,844,594
	NP	Multiple 9111-9499	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING	Pric	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$	497 (902,352) \$	2,322,223 \$	(3) \$ (176,300) \$	3 \$ 471,550 \$	38 \$ (592,382) \$	(38) (21,448) \$	- \$	230,625 \$	- \$	- \$	38,265,066 \$	
10.6	NP	Multiple 9111-9499 BORROWING ACTIVI	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING	Pric	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$	497 (902,352) \$ 40,504,172 \$	\$ 2,322,223 \$ 37,422,392 \$	(3) \$ (176,300) \$ 34,904,428 \$	3 \$ 471,550 \$ 32,496,788 \$	38 \$ (592,382) \$ 43,918,202 \$	(38) (21,448) \$ 49,430,724 \$	42,226,997 \$	230,625 \$	45,941,744 \$	41,464,185 \$	\$ - \$ 38,265,066 \$ <i>En</i>	35,844,594 ding Balance
10.6	NP M	Multiple 9111-9499 BORROWING ACTIVI 9640	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts	Pric	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$	497 (902,352) \$ 40,504,172 \$	\$ 2,322,223 \$ 37,422,392 \$ - \$	(3) \$ (176,300) \$ 34,904,428 \$	3 \$ 471,550 \$ 32,496,788 \$	38 \$ (592,382) \$ 43,918,202 \$	(38) (21,448) \$ 49,430,724 \$	- \$ 42,226,997 \$	230,625 \$ 42,175,853 \$	45,941,744 \$	41,464,185 \$	38,265,066 \$ En	
11.1	M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts TRAN / TTF Premium	Pric	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$	\$ 2,322,223 \$ 37,422,392 \$ - \$ - \$ - \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$	- \$ 42,226,997 \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$	- \$ 45,941,744 \$ - \$ - \$	- \$ 41,464,185 \$ - \$ - \$	38,265,066 \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3	M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest	Pric	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$	37,422,392 \$ - S - S - S - S	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$	- \$ 42,226,997 \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ -	- \$ 45,941,744 \$ - \$ - \$ - \$	- \$ 41,464,185 \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4	M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 913589640	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Framium TRAN / TTF Repayment TRAN / TTF Repayment	Begi	S S S S S S S S S S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ - \$ - \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$	- \$ 42,226,997 \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$	- \$ 45,941,744 \$ - \$ - \$ - \$ - \$ - \$	- \$ 41,464,185 \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment Temporary Loans / Due To	Begi	ICE SUBTOTAL sort to Borrowing sort sort sort sort sort sort sort sort	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) \$ (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4	M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 913589640	Treasury Reconciling Items TOTAL OTHER ACTIVITY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment Temporary Loans / Due To Other Liabilities (Excluding TRANs)	Begin \$	ICE SUBTOTAL strict Borrowing Sal	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment Temporary Loans / Due To	Begi	ICE SUBTOTAL sort to Borrowing sort sort sort sort sort sort sort sort	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) \$ (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$	
11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Premium TRAN / TTF Resyment Temporary Loans / Due To Other Liabilities (Excluding TRANs) TOTAL BORROWING ACTIVITY	Begi	ICE SUBTOTAL strict Borrowing Sal	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment Temporary Loans / Due To Other Liabilities (Excluding TRANs) TOTAL BORROWING ACTIVITY TOTAL BEGINNING BALANCES (Excluding 91	Begin \$ \$ \$ \$ \$	ICE SUBTOTAL strict Borrowing Sal	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	
10.6 11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY ENDING TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Premium TRAN / TTF Resyment Temporary Loans / Due To Other Liabilities (Excluding TRANs) TOTAL BORROWING ACTIVITY	Begin \$ \$ \$ \$ \$	S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	ding Balance
10.6 11.1 11.2 11.3 11.4 11.5	M M M M	Multiple 9111-9499 BORROWING ACTIVI 9640 8660 5800 9135&9640 900-9619	Treasury Reconciling Items TOTAL OTHER ACTIVITY TRAN / TTF Principal Amounts TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment Temporary Loans / Due To Other Liabilities (Excluding TRANs) TOTAL BORROWING ACTIVITY TOTAL BEGINNING BALANCES (Excluding 91	Begins S S S S S S S S S S S S S S S S S S S	S S S S S S S S S S	(497) \$ (1,331,916) \$ 49,071,064 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	497 (902,352) \$ 40,504,172 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	37,422,392 \$ - \$ - \$ - \$ - \$ - \$ (124,532) \$ (124,532) \$	(3) \$ (176,300) \$ 34,904,428 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3 \$ 471,550 \$ 32,496,788 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38 \$ (592,382) \$ 43,918,202 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(38) \$ (21,448) \$ 49,430,724 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	230,625 \$ 42,175,853 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	38,265,066 \$ En - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	ding Balance

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LA MESA-SPRING VALLEY

2025-26 CASHFLOW

	UPDATE DATE 2/27/2025	ACTUALS END BAL TO MONTH OF: LEAID JANUARY 2024-25 68197	BUSINESS UNIT 02000	BUSINESS AD					Di	strict's authorizing signatu	ire					
-		'	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	2ND INTERIM MYF
		SUÁNTI BEGINNING BALAN	CE: \$ 38,389,598 \$	31,177,098 \$	22,078,042	\$ 22,051,834 \$	15,873,925 \$	11,777,523 \$	27,111,225 \$	28,504,465 \$	21,377,825 \$	21,393,643 \$	26,454,676 \$	21,940,382	July - June 30th	SY1 2025-26
	LCFF SOURCES															
1.1 S 1.2 S	8011 8021-8046	LCFF Property Taxes	\$ 3,571,961 \$ \$ 166,850 \$	3,571,961 \$ 948,663 \$	6,429,530 147,782		6,429,530 \$ 1,863,956 \$	6,429,530 \$ 15,293,018 \$			6,429,530 \$ 1,191,788 \$		6,429,530 \$ 5,482,223 \$	6,429,530 1,191,788		
1.2 S	8012	FPA FPA	\$ 100,050 \$	940,003 \$	3.799.617		1,003,930 \$	3.799.617 \$	7,274,671 \$	1,191,700 \$	3,799,617 \$		5,462,223 \$	3.799.617		
1.4 S	8047	RDA Residual Balance & CRD	\$ - \$	- \$	- 0,733,017		- \$	- \$			- \$		- \$	543,778		, ,
1.5 S	8096	Charter In Lieu Taxes	\$ - \$	(101,576) \$	(203,152)	\$ (135,435) \$	(135,435) \$	(135,435) \$	(135,435) \$	(135,435) \$	(118,505) \$	(118,505) \$	(118,505) \$	(355,516)	\$ (1,692,935)	\$ (1,692,9
I.6 S	8097	Special Education - Prop Tax Transfer	\$ - \$	- \$	-	\$ - \$	237,711 \$	- \$	- \$	- \$	237,711 \$	- \$	- \$	475,422	\$ 950,843	\$ 950,84
1.7 A	Multiple	Other Revenue Sources	\$ - \$	- \$	-	<u> </u>	- \$	- \$	Ψ	- \$	- \$	Ψ	- \$	-	·	¥
	8000-8099	TOTAL LCFF SOURCES	\$ 3,738,811 \$	4,419,048 \$	10,173,776	\$ 6,951,961 \$	8,395,761 \$	25,386,729 \$	14,112,543 \$	7,485,882 \$	11,540,139 \$	18,572,134 \$	11,793,247 \$	12,084,616	\$ 134,654,648	\$ 134,654,64
	FEDERAL REVENUE															
2.1 A	8110	Impact Aid	\$ - \$	- \$		\$ - \$		- \$		7	- \$			-		
	8181&8182 8285 9010 roll-up	Special Education	\$ - \$ \$ - \$	- \$ - \$	-		- \$ - \$	- \$		- \$ - \$	- \$ - \$		- \$ - \$	-		
2.3 S/A 2.4 S	8290 3010&3025	Federal Pass Through Title I - Fed Cash Mgmt System	\$ - \$ \$ - \$	- \$	739.778		- S	- \$ 739,778 \$		- \$	739,778 \$		- S	739,778		•
2.5 S	8290 4035	Title II - Fed Cash Mgmt System	s - s	- S	118.877		- S	118.877 \$	- S	- \$	118.877 \$		- \$	118.877		
2.6 S	8290 4201&4203	Title III - Fed Cash Mgmt System	\$ - \$	- \$	69,062		- \$	69,062 \$	- \$	- \$	69,062 \$		- \$	69,062		
2.7 A	Multiple	Other Federal	\$ - \$	522,070 \$	147,527	\$ 57,933 \$	71,406 \$	(214,891) \$	459,422 \$		161,673 \$	28,966 \$	4,042 \$	1,075,127		
-	8220&8290 Multiple	Other Federal (One-Time Funding)	\$ - \$	-		\$ - \$	-	\$	- \$	-	\$		-		\$ -	•
.12 M	8290 3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ - \$	-		\$ - \$	-	\$	- Ψ	-	\$	- 4	-		\$ - !	
	8100-8299	TOTAL FEDERAL REVENUE	\$ - \$	522,070 \$	1,075,243	\$ 57,933 \$	71,406 \$	712,826 \$	459,422 \$	31,324 \$	1,089,390 \$	28,966 \$	4,042 \$	2,002,843	\$ 6,055,464	\$ 10,109,5
(OTHER STATE REVENUE															
	8311-8319 6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ 45,412 \$	45,412 \$	81,742	\$ 81,742 \$	81,742 \$	81,742 \$	81,742 \$	83,240 \$	83,240 \$	83,240 \$	83,240 \$	109,633	\$ 942,126	\$ 942,1
3.2 M	8311-8319	PA Recomputations CY & PY	\$ - \$	- \$	-		- \$	- \$		- \$	- \$		- \$	-		\$
3.3 S	8550	Mandate Block	\$ - \$	- \$	-		379,175 \$	- \$		- \$	- \$		- \$,	
3.4 S 3.5 S	8560 8590 2600	Lottery DA Evenedad Learning Opportunities Program (TK/K 6)	\$ - \$ \$ 400,524 \$	- \$ 400,524 \$	720,943	\$ - \$ \$ 720,943 \$	- \$ 720,943 \$	- \$ 720,943 \$			- \$ 720,943 \$		- \$ 720,943 \$	697,090 720,943		
3.5 S	8590 2600 8590 6546	PA Expanded Learning Opportunities Program (TK/K-6) PA Mental Health-Related Services	\$ 400,524 \$ \$ 41,210 \$	41,210 \$	74,178		720,943 \$	720,943 \$			720,943 \$		720,943 \$	720,943		
3.7 S	8590 6547	PA SpEd Early Intervention Preschool Grant	\$ 51,951 \$	51,951 \$	93,512		93,512 \$	93,512 \$	93,512 \$		93,512 \$		93,512 \$	93,512		
3.8 S	8590 6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 83,294 \$	83,294 \$	149,928		149,928 \$	149,928 \$			149,928 \$		149,928 \$	149,928		
3.9 S	8590 7399	PA LCFF Equity Multiplier	\$ - \$	- \$	-		- \$	- \$	- \$	- \$	- \$		- \$	-	\$ - :	\$
.11 0	8590 7690	STRS On-Behalf - Revenue	\$ - \$	- \$	-		- \$	- \$		- \$	- \$		- \$	7,294,268		
.12 A	Multiple	Other State	\$ 31,609 \$	49,942 \$	109,998	\$ 228,847 \$	185,227 \$	137,182 \$	182,699 \$	591,084 \$	423,557 \$	104,941 \$	479,821 \$	3,796,843		
.13 M	8520&8590 Multiple	Other State (One-Time Funding)													\$ -	*
	8300-8599	TOTAL OTHER STATE REVENUE	\$ 653,999 \$	672,332 \$	1,230,301	\$ 1,349,150 \$	1,684,705 \$	1,257,485 \$	2,000,092 \$	1,712,885 \$	1,545,359 \$	1,923,833 \$	1,601,622 \$	12,936,396	\$ 28,568,160	\$ 29,265,2
	OTHER LOCAL REVENUE															
1.1 S		PA Special Education - Pass Through	\$ 411,500 \$	411,500 \$	740,700	,	740,700 \$	740,700 \$.,	740,700 \$	740,700 \$	-, -, -,	.,	740,700	, .,	, .,.
1.2 A	Multiple 8600-8799	Other Local	\$ 22,820 \$ \$ 434,320 \$	61,514 \$ 473,014 \$	84,334 825.033	*,	137,911 \$ 878,610 \$	114,099 \$ 854,798 \$		124,020 \$ 864,720 \$	603,731 \$ 1,344,431 \$	279,790 \$ 1,020,490 \$	696,498 \$ 1.437.198 \$	2,281,974 3,022,674		
	0000-0799	TOTAL OTHER LOCAL REVENUE	\$ 434,320 \$	473,014 \$	825,033	\$ 911,352 \$	8/8,610 \$	854,798 \$	944,589 \$	864,720 \$	1,344,431 \$	1,020,490 \$	1,437,198 \$	3,022,674	\$ 13,011,228	\$ 13,190,8
	OTHER FINANCING SOURCE												1.			
5.1 A	8900-8998	Transfers In & Other Sources	\$ - \$	- \$		\$ - \$		- \$			- \$			33,682		
	8900-8998	TOTAL OTHER FINANCING SOURCES	\$ - \$	- \$		\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	33,682	\$ 33,682	\$ 153,79
	8000-8998	TOTAL REVENUE	\$ 4,827,130 \$	6,086,464 \$	13,304,354	\$ 9,270,396 \$	11,030,482 \$	28,211,838 \$	17,516,646 \$	10,094,812 \$	15,519,318 \$	21,545,423 \$	14,836,109 \$	30,080,211	\$ 182,323,182	\$ 187,374,04
	SALARIES & BENEFITS															
	1000-1999	Certificated	\$ 4,689,269 \$	6,005,019 \$	5,989,719	\$ 6,043,267 \$	6,104,465 \$	6,180,962 \$	6,877,085 \$	6,540,498 \$	6,364,555 \$	6,563,447 \$	7,200,000 \$	7,500,000	\$ 76,058,285	\$ 76,497,0
	2000-2999	Classified	\$ 1,433,323 \$	2,885,164 \$		\$ 2,929,608 \$	3,014,792 \$	2,925,904 \$	2,840,720 \$		2,981,459 \$		3,503,678 \$	4,018,489		
6.3 A	3000-3999	Benefits	\$ 1,938,983 \$	2,797,306 \$		\$ 4,157,180 \$	4,539,806 \$	4,503,611 \$.,,		4,451,905 \$		4,900,000 \$	5,103,403		
	3101-3112 7690	STRS On-Behalf - Expense	\$ - \$	- \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	7,294,268	\$ 7,294,268	\$ 7,294,2
.5 M	1000-3999	Salaries & Benefits (One-Time Funding)		44.00= 400	40.000 /**		40.000.000	40.040.475		45.555.50	40 505 040	44 505 000	45.000.050		\$ - <u>\$</u>	\$
	1000-3999	TOTAL SALARIES & BENEFITS	\$ 8,061,575 \$	11,687,488 \$	13,309,112	\$ 13,130,055 \$	13,659,063 \$	13,610,477 \$	14,516,141 \$	15,577,569 \$	13,797,919 \$	14,785,230 \$	15,603,678 \$	23,916,160	\$ 171,654,466	\$ 172,534,2
	OTHER EXPENDITURES															
	4000-4999	Supplies	\$ 555,403 \$	1,000,302 \$	532,341		355,535 \$	275,780 \$			426,642 \$			1,587,415		
7.2 A 7.3 A	5500-5599 5000-5999	Utilities Other Senions (Eyel Litilities)	\$ 3,872 \$ \$ 2,036,560 \$	343,658 \$ 659,482 \$	521,780 619,054		493,222 \$ 608,947 \$	265,246 \$ 504,086 \$	366,891 \$ 708,753 \$	320,909 \$ 890,679 \$	366,891 \$ 814,877 \$		375,000 \$ 1,800,000 \$	488,866 1,800,000		
.4 A	6000-6999	Other Services (Excl. Utilities) Capital	\$ 2,036,560 \$	14,765 \$	13,364		16,274 \$	13,634 \$			814,877 \$ 8,514 \$		1,800,000 \$	1,800,000		
	7200-7299	Pass Through Revenues	\$ - \$	- \$	10,304		- \$	- \$			- \$		- \$	130,000		\$
7.6 A	7000-7998	Transfers Out, Other Uses & Outgo	\$ (44,594) \$	(13,107) \$	(6,156)			(6,333) \$			88,657 \$			(352,243)		\$ (294,5
7.7 M	4000-7998	Other Expenditures (One-Time Funding)													\$ -	\$
	4000-7998	TOTAL OTHER EXPENDITURES	\$ 2,551,888 \$	2,005,100 \$	1,680,383	\$ 2,318,251 \$	1,467,822 \$	1,052,413 \$	1,607,264 \$	1,643,883 \$	1,705,581 \$	1,699,160 \$	3,746,725 \$	3,674,037	\$ 25,152,509	\$ 27,327,39
	1000-7998	TOTAL EXPENDITURES	\$ 10,613,463 \$	13,692,588 \$	14,989,495	\$ 15,448,306 \$	15,126,885 \$	14,662,891 \$	16,123,406 \$	17,221,451 \$	15,503,500 \$	16,484,390 \$	19,350,403 \$	27,590,198	\$ 196,806,975	\$ 199,861,68



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	-	ASSETS		Ве	eginning Bal												E	nding Balance
8.1 N	IP	9111-9199	Other Cash Equivalents	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.2 N	IP.	9200-9299	Receivables	\$	(4,256,917) \$	439,996 \$	- \$	2,032,166 \$	- \$	- \$	1,784,755 \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.3 N	IP.	9300-9319	Temporary Loans / Due From	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.4 N	IP.	9320-9499	Other Assets	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
		9111-9499	TOTAL ASSETS (excluding cash 9110)	\$	(4,256,917) \$	439,996 \$	- \$	2,032,166 \$	- \$	- \$	1,784,755 \$	- \$	- \$	- \$	- \$	- \$	- \$	
	L	LIABILITIES & DEFERRED	INFLOWS	Ве	eginning Bal												Ei	nding Balance
9.1 N	IP.	9500-9599	Payables	\$	3,732,327 \$	(1,866,163) \$	(1,492,931) \$	(373,233) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
9.2 N	IP.	9650-9659	Unearned Revenue	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
		9500-9699	TOTAL CURRENT LIABILITIES	\$	3,732,327 \$	(1,866,163) \$	(1,492,931) \$	(373,233) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
	OTHER ACTIVITY Beginning Bal Ending Ba																	
		·																nding Balance
10.1 N	_	9793	Audit Adjustments	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
10.2 N	_	9795	Other Restatements	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
10.3 N		7999 8999	Expense Suspense		\$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	
10.4 Ni 10.5 Ni		9910	Revenue Suspense		\$ \$						- \$				- \$			
10.5 Ni 10.6 Ni			Payroll Suspense		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
10.6 N	IP	Multiple	Treasury Reconciling Items														\$	
		9111-9499	TOTAL OTHER ACTIVITY		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
			EN		CE SUBTOTAL sr to Borrowing	31,177,098 \$	22,078,042 \$	22,051,834 \$	15,873,925 \$	11,777,523 \$	27,111,225 \$	28,504,465 \$	21,377,825 \$	21,393,643 \$	26,454,676 \$	21,940,382 \$	24,430,395 \$	23,905,80
		BORROWING ACTIVITY		Regin	nning Bal												Fi	nding Balance
11.1 N	_	9640	TRAN / TTF Principal Amounts	Degiii	\$	- \$	- S	- S	- \$	- \$	- S	- \$	- S	- S	- \$	- \$	- S	iding Balance
11.2 N	_	8660	TRAN / TTF Premium		S	- \$	- \$	- S	- \$	- S	- S	- \$	- S	- S	- \$	- \$	- S	
11.3 N	М	5800	TRAN / TTF Issuance Cost & Interest		S	- \$	- S	- S	- \$	- S	- S	- \$	- S	- S	- \$	- S	- S	
11.4 N	М	9135&9640	TRAN / TTF Repayment		S	- \$	- S	- S	- \$	- \$	- S	- S	- \$	- S	- \$	- \$	- S	
11.5 N	М	9600-9619	Temporary Loans / Due To	\$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- S	
11.6 N	М	9629-9649	Other Liabilities (Excluding TRANs)	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	
			TOTAL BORROWING ACTIVITY	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
		Т	OTAL BEGINNING BALANCES (Excludir Prior Year Trans		(524,590)												\$	(524,5
			ENDING CASH BA	AI ANCE	9110 \$	31,177,098	22,078,042 \$	22,051,834 \$	15,873,925 \$	11,777,523 \$	27,111,225 \$	28,504,465 \$	21,377,825 \$	21,393,643 \$	26,454,676 \$	21,940,382 \$	24,430,395 \$	24,430,39

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