

2024-25 FIRST INTERIM BUDGET

DECEMBER 11, 2024

BOARD OF TRUSTEES

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2600 RALSTON AVENUE
KEITH ROCHA, PRINCIPAL

EXECUTIVE SUMMARY

Districts are required under Ed Code Section 42130 to present interim financial reports twice each fiscal year to the Board of Trustees so the Board may certify if the District will be able to meet its financial obligations for the remainder of the fiscal year and two subsequent years.

The following reports are provided to assist in making this positive certification: 2024-25 First Interim Report of General Fund Summary with Actuals as of October 31, 2024; summary of changes made from the 2024-25 Adopted Budget, General Fund Multiyear Projections for fiscal years 2025-26 and 2026-27, as well as Cash Flow projections.

Changes on Revenues

Per San Mateo County Office of Assessor Public Release dated July 2, 2024, the county-wide 2024-25 local assessment roll increased by 5.75%. Hillsborough's increase at that time was projected to be 4.94%. However, based on the county's P-1 Property Taxes Report, the District's secured Taxes increase is 4.81%, combined increase with unsecured and prior-year adjustment is 4.57%. As consistent with all other districts in San Mateo county, the District uses P-1 report for the 24-25 1st Interim Budget, a decrease of \$15,269 in property tax revenues from the 24-25 Adopted Budget. This interim budget projects 3.5% increase into 2025-26 (2.90% as of 12/3/2024), then 3.0% increase into 2026-27.

AB602 Special Ed Property Tax Transfer and Low Incident Funding combined increases by \$72,894 and AB602 Special Ed Federal Funding increases by \$24,250.

For state revenues, per Education Code 41850.1, commencing with the 2022-23 fiscal year and for each year thereafter, the state shall reimburse the District up to 60% of the home-to-school transportation cost for two Special Ed students attending agencies outside the District, per their individual education plans. The 1st Interim reflects the CDE's P-1 apportionment for transportation in the amount of \$52,821, an increase of \$5,607 from the adopted budget. Non-prop 20 lottery funding was adjusted downward by \$110,000 from adoption. Prop 28 funding decreased from \$145,851.98 to \$138,177.98 by \$7,674 due to declined enrollment. Also due to declined enrollment and the District's decision not to offer 10-day extended learning beyond the 20-day summer school, the Expanded Learning state funding decreased from \$65,000 to \$58,110 by \$6,890. The 2023-24 Classified Employee Summer Assistance Program brought in \$105,886 that were paid out to twenty-nine 10-month and 11-month classified employees in July and August, 2024.

Highlights for local revenue changes include an increase of parcel taxes by \$139,296, additional Special Ed incoming MOU revenue \$80,972, school carryovers from prior year, a total of \$45,128 spread among site budget, parent group, and student council. On the other hand, the 1st Interim field trips revenue for sites was adjusted down by \$104,202 from the adopted budget.

Budget Revision on Expenditures

Salary and benefits overall increased by \$74,251, with \$223,737 certificated salaries reduced and shifted to employee benefits, and the latter increased by \$274,813. Classified salary also increased by \$23,175. The District has yet to start negotiations with both Hillsborough Teachers' Association and CSEA, so this 1st Interim Budget does not include any compensation increase for 2024-25, nor two outer years.

Supplies budget increased by \$191,416 from the 24-25 adopted budget, with \$83,573 on books, instructional materials/subscriptions, and tests; \$30,945 on non-instructional supplies, and \$76,898 on inventoried instructional supplies (unit price \$500 or over) for Maker Space and Virtual Reality devices.

Services and operating expenditure budgets increased by \$265,353. Some major increases are \$76,907 on travel and conferences, \$51,617 on insurance premiums, \$37,339 on utilities, \$67,707 on consulting services, and \$103,136 on licensing and software.

Interfund transfer from General Fund 01 to Fund 20 OPEB changed from \$35,000 adopted budget to \$69,800, representing 10% of the 2023-24 fiscal year surplus, with a net increase of \$34,800. General Fund transfer to Fund 13 Cafeteria is projected to increase from \$171,150 to \$187,364 by \$16,214. In summary, total interfund transfers out increased by \$51,014 from the 24-25 adopted budget.

The General Fund contributions to restricted resources overall decreased by \$140,024, consisting of \$90,787 decrease to Special Ed, and \$49,237 to Crossing Guard Services.

Summary and Recommendation

In summary, the District's General Fund revenues increased by \$300,124 but expenditures increased by \$524,241, resulting an additional deficit of \$224,117 to the \$295,232 with adopted budget, a total of 1st Interim budget deficit of \$519,349. However, the District will be able to fulfil its financial obligations for the remainder of this year as well as two subsequent years.

It is recommended the Board approve the 2024-25 First Interim Budget with a Positive Certification.

HILLSBOROUGH CITY SCHOOL DISTRICT

2024-25 FIRST INTERIM BUDGET



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ASSUMPTIONS

- ❖ 2023-24 increase to 2024-25 changed from 4.94% per Assessor's 7/2/24 Public Release to 4.57% per P-1 Report
- ❖ 2024-25 3.50% increase into 2025-26 (2.91% as of 12/4/24)
- ❖ 2025-26 3.00% increase into 2026-27

REVISIONS FROM 2024-25 ADOPTED BUDGET TO 1ST INTERIM BUDGET

	24-25 Adopted Budget	24-25 1 st Interim Budget	Revision
Revenue	(A)	(B)	(B)-(A)
Property Taxes/EPA/LCFF	29,057,576	29,115,201	57,624
Federal Revenue	360,839	384,290	23,450
Other State Revenue	2,661,494	2,720,336	58,842
Other Local Revenue	8,515,385	8,675,592	160,207
Total Revenue	40,595,295	40,895,418	300,124
Expenditure			
Certificated Salary	18,513,631	18,289,893	(223,737)
Classified Salary	5,374,121	5,397,297	23,175
Employee Benefit	10,293,022	10,567,835	274,813
Books and Supplies	1,585,261	1,776,678	191,417
Services and Operating Expenditures	4,787,494	5,052,847	265,353
Capital Outlay	95,958	96,458	500
Other Outgo	241,040	233,760	(7,280)
Total Expenditure	40,890,527	41,414,768	524,241
Surplus/Deficit	(295,232)	(519,349)	(224,117)
Interfund Transfers Out	(206,150)	(257,164)	(51,014)
Interfund Transfers In	80,000	80,000	0
Net Change in Fund Balance	(421,382)	(696,513)	(275,131)

REVISION OF PROPERTY TAX AND FEDERAL REVENUES

Property Taxes	(15,269)
AB602 SpEd Prop Tax Transfer & Low Incidence Funding	72,894
AB602 SpEd Federal Revenues	24,250

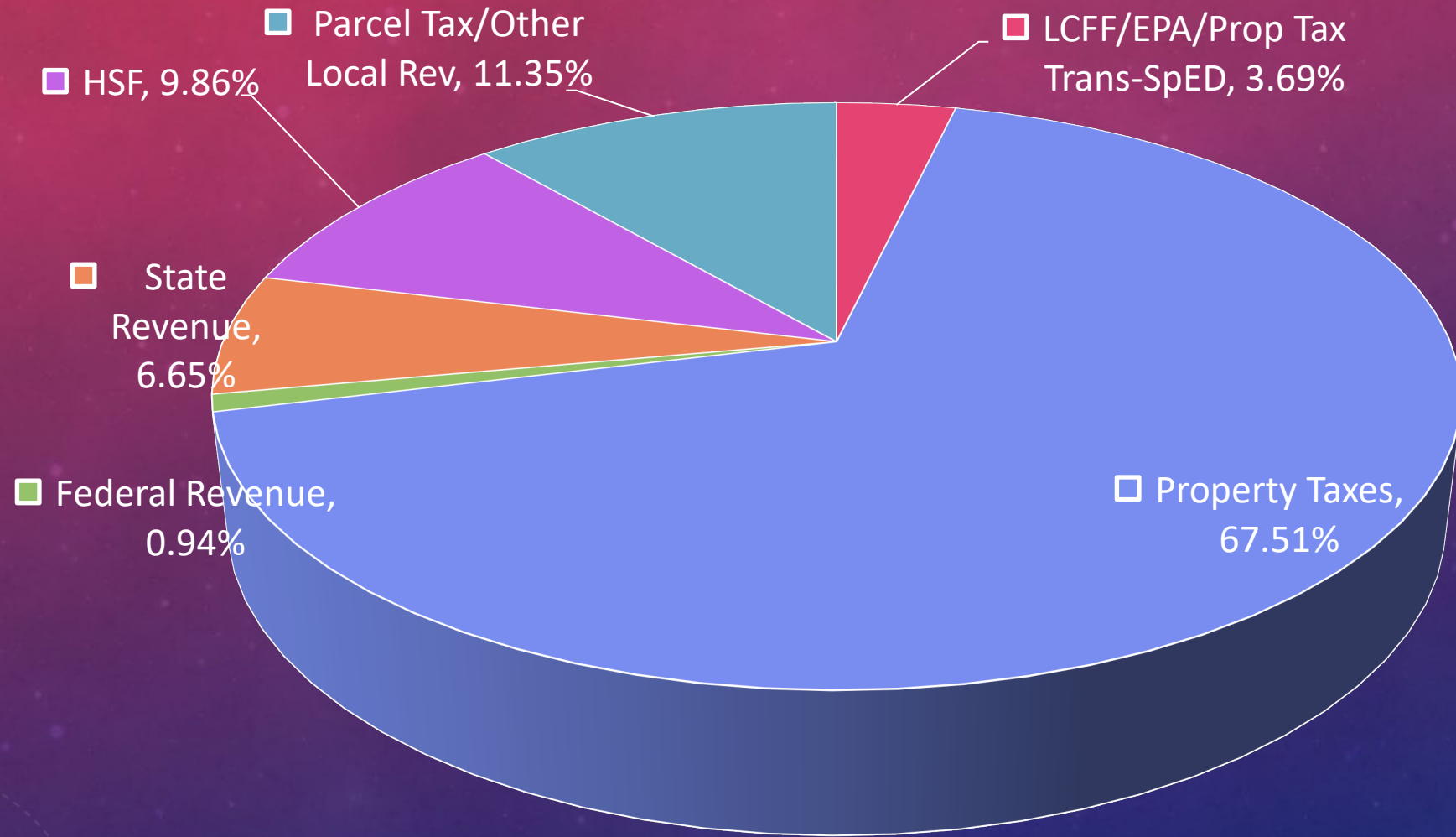
REVISION OF STATE REVENUES

Resource	Description	Revision
0000	Home to School Transportation SpEd	5,607
1100	Non-Prop 20 Lottery	(110,000)
2600	Expanded Learning (ELO-P)	(6,890)
6300	Prop-20 Lottery for Instructional Materials	2,714
6388	K-12 Strong Workforace	26,478
6546	Mental Health	3,043
6547	SpEd Early Intervention	(196)
6770	Prop 28 Arts Music Block Grant	(7,674)
7034	Dishwasher Grant	39,874
7415	Classified Employee Summer Assistance Program	105,886
	Total	58,842

REVISIONS OF MAJOR LOCAL REVENUES

Resource	Description	Revision
0000	School Site Prior Year Carryover	16,435
0410/0411	Parent Group	27,554
0511	Student Council	1,139
6500	SpEd Incoming MOU	80,972
9001	Field Trips	(104,202)
9010	Parcel Taxes	139,296
	Total	161,194

2024-25 1ST INTERIM GENERAL FUND REVENUES



Note: HSF Contribution is 10.29% excluding the STRS on Behalf Amount of \$1,695,483.

REVISIONS FROM 24-25 ADOPTED BUDGET TO 1ST INTERIM-- EXPENDITURES

	24-25 Adopted Budget (A)	24-25 1st Interim Budget (B)	Budget Revision (B)-(A)
Certificated Salary	18,513,631	18,289,893	(223,737)
Classified Salary	5,374,121	5,397,297	23,175
Employee Benefit	10,293,022	10,567,835	274,813
Books and Supplies	1,585,261	1,776,678	191,417
Services and Operating Expenditures	4,787,494	5,052,847	265,353
Capital Outlay	95,958	96,458	500
Other Outgo	241,040	233,760	(7,280)
Total Expenditure	40,890,527	41,414,768	524,241

REVISION OF EXPENDITURES--SUPPLIES

Books, Instructional Materials/Subscriptions, Tests	83,573
Non Instructional Supplies	30,945
Inventoried Instructional Supplies (Maker Space, Virtual Reality)	76,898
Total	191,416

REVISION OF EXPENDITURES— SERVICES AND OPERATING EXPENDITURES

Special Ed Related Services	(70,934)
Travel and Conference	76,907
Dues and Membership	5,806
Insurances	51,617
Utilities	37,339
Consultant Services	67,707
Licensing	103,136
Field Trip/Assembly Transportation	(39,076)
Telephone	17,000
Other Operating Costs	15,851
Total	265,353

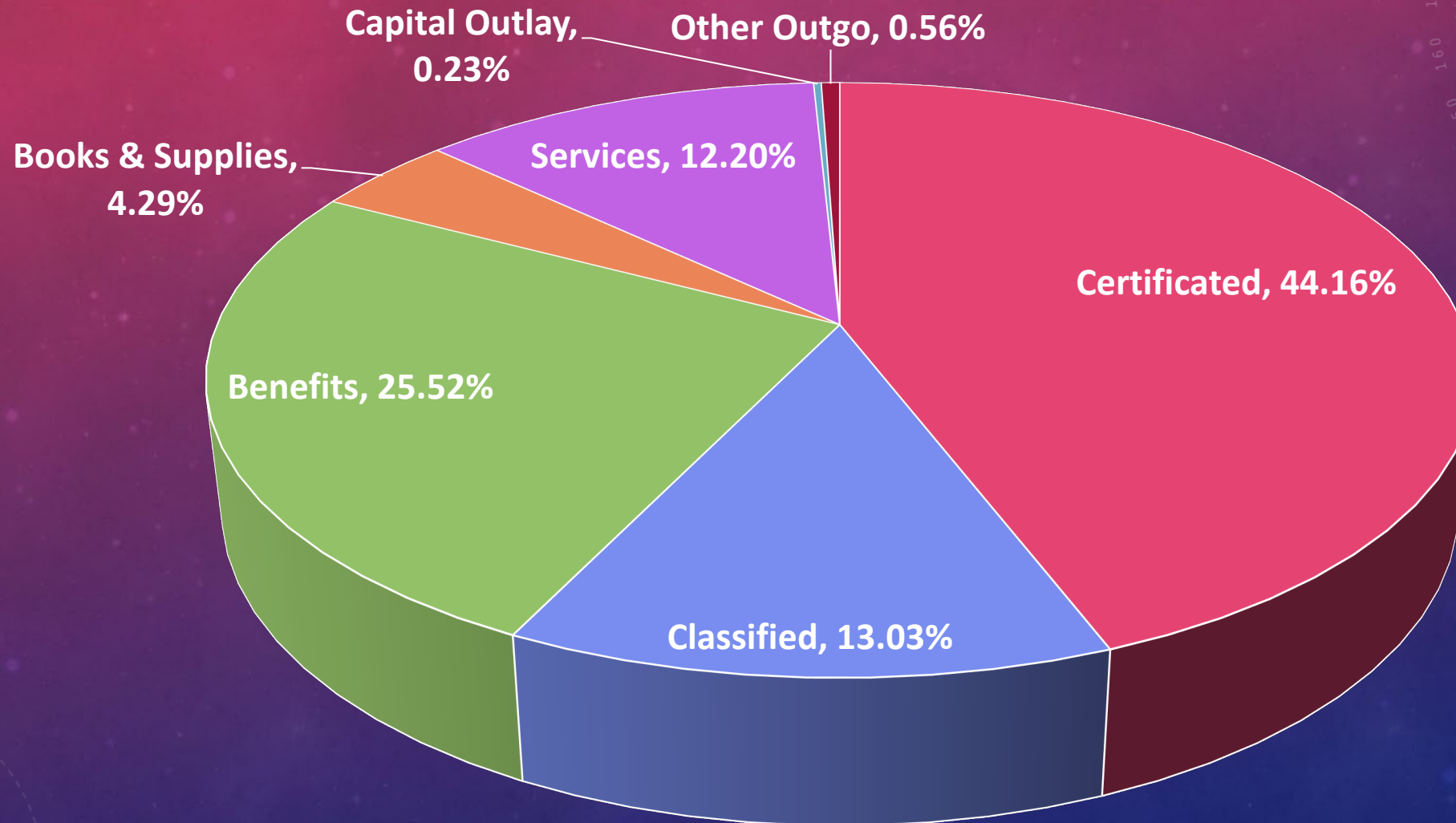
REVISION OF CONTRIBUTIONS TO RESTRICTED RESOURCES

	24-25 Adopted Budget	24-25 1st Interim Budget	Budget Revision
Description	(A)	(B)	(B)-(A)
Resource 0000 UNRESTRICTED RESOURCES	(7,302,888)	(7,162,864)	140,024
Resource 6500 SPECIAL EDUCATION	6,048,542	5,957,754	(90,787)
Resource 8150 ONGOING & MAJOR MAINT	1,197,699	1,197,699	-
Resource 9020 SAFE ROUTES TO SCHOOL	56,647	7,410	(49,237)

REVISION OF INTERFUND TRANSFERS OUT

	24-25	24-25	
	Adopted	1st Interim	Budget
	Budget	Budget	Revision
	(A)	(B)	(B)-(A)
Transfer to Fund 20 OPEB	(35,000)	(69,800)	(34,800)
Transfer to Fund 13 Cafeteria	(171,150)	(187,364)	(16,214)
Total Interfund Transfers Out	(206,150)	(257,164)	(51,014)

24-25 1ST INTERIM GENERAL FUND EXPENDITURES



2024-25 1ST INTERIM GENERAL FUND MULTI-YEAR PROJECTIONS

	23-24 Actuals	24-25 1st Interim Budget	25-26 Projected Budget	26-27 Projected Budget
Revenues	39,876,607	40,895,418	41,049,890	41,586,473
Expenditure	39,178,608	41,414,768	40,662,929	41,049,437
Surplus/Deficit	697,999	(519,349)	386,961	537,035
Total Transfers	(99,000)	(177,164)	(126,150)	(126,150)
End Balance GAIN/LOSS	598,999	(696,513)	260,811	410,886
Beginning Balance	5,716,243	6,315,242	5,618,729	5,879,540
Ending Balance	6,315,242	5,618,729	5,879,540	6,290,426

2024-25 1ST INTERIM GENERAL FUND RESERVES

	23-24 Actuals	24-25 1st Interim Budget	25-26 Projected Budget	26-27 Projected Budget
6% Reserve for Economic Uncertainty	2,361,456	2,500,316	2,452,145	2,475,335
Unappropriated Ending Balance	2,105,364	1,470,925	1,693,462	1,823,419
Total Expenditures+Transfers out	39,357,608	41,671,932	40,869,079	41,255,587
General Fund Reserve	11.35%	9.53%	10.14%	10.42%
Add Fund 17 Balance	622,842	637,842	647,842	657,842
Reserve with Fund 17	12.93%	11.06%	11.73%	12.01%
Add Fund 20 Balance	1,597,839	1,699,639	1,724,639	1,749,639
Reserve with Fund 17 & Fund 20	16.99%	15.14%	15.95%	16.26%

2024-25 1ST INTERIM ALL FUNDS AT A GLANCE

		Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB)		Capital Facilities	Special Reserve Capital	
	General	Fund 13	Fund 17	Fund 20	Building Fund	Fund 25	Fund 40	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	
Beginning Fund Balances	6,315,242	758	622,842	1,597,839	31,609,047	266,488	21,883	40,434,100
Revenues	40,895,418	472,707	15,000	32,000	600,000	190,612	84,000	42,289,737
Transfers In	80,000	187,364		69,800	39,690,000			40,027,164
Total Sources of Funds	40,975,418	660,071	15,000	101,800	40,290,000	190,612	84,000	82,316,901
Expenditures	41,414,768	660,829			23,205,389	323,910		65,604,896
Transfers Out	257,164						80,000	337,164
Total Uses of Funds	41,671,932	660,829	-	-	23,205,389	323,910	80,000	65,942,060
Net Sources (Uses) of Funds	(696,513)	(758)	15,000	101,800	17,084,611	(133,299)	4,000	16,374,841
Ending Fund Balance	5,618,729	(0)	637,842	1,699,639	48,693,658	133,189	25,883	56,808,940

MEASURE H BOND PROJECTS 2024-25 1ST INTERIM BUDGET

PROJECT	PROJECT CODE	24-25 1ST INTERIM BUDGET
MEASURE H IMPLEMENTATION PLANNING, AUDIT	640	52,330
IT INFRASTRUCTURE	669	500,000
CLASSROOM TECHNOLOGIES	926	165,350
SOUTH A POD FINISHES REMODEL	927	145,000
CONSTRUCTION MGMT CONSULTANT MEASURE H	928	65,000
FURNITURE REPLACEMENT	929	97,539
WEST UNDERGROUND LINE REPAIRS	931	600,000
CROCKER NEW MPR AND DROP-OFF	932	2,142,000
WEST NEW MPR & LIBRARY CONVRSN	933	3,221,286
ROOF REPAIRS	934	4,100,405
HVAC REPLACEMENT & IMPROVEMENT	935	11,197,020
CROCKER TURF FIELD	936	7,700
OUTDOOR DISPLAY MARQUEE	938	81,760
FIRE ALARM	939	550,000
SURVEILLANCE CAMERAS	940	280,000
	Total	23,205,389

AVERAGE DAILY ATTENDANCE (ADA)

Year	ADA	Change from Prior Year
2014-15 P-2:	1,504.88	
2015-16 P-2:	1,461.30	(44)
2016-17 P-2:	1,429.22	(32)
2017-18 P-2:	1,353.99	(75)
2018-19 P-2:	1,307.43	(47)
2019-20 P-2:	1,243.78	(64)
2020-21 P-2:	1,243.78	0
2021-22 P-2:	1,212.26	(32)
2022-23 P-2:	1,234.92	23
2023-24 P-2:	1,213.16	(22)
Projected 24-25 ADA:	1,210	0

CALSTRS EMPLOYER RATE INCREASE COST 2015-16 TO 2026-27

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,856,144	1,494,559
2023-24	19.10%	0.00%	17,856,144	1,494,559
2024-25	19.10%	0.00%	17,856,144	1,494,559
2025-26	19.10%	0.00%	17,856,144	1,494,559
2026-27	19.10%	0.00%	17,856,144	1,494,559
Total		8.37%		11,897,253

CALPERS EMPLOYER RATE INCREASE COST 2015-16 TO 2026-27

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,333,683	479,435
2022-23	25.37%	2.460%	5,059,944	684,256
2023-24	26.68%	1.310%	5,059,944	750,541
2024-25	27.05%	0.370%	5,059,944	769,263
2025-26	27.60%	0.550%	5,059,944	797,093
2026-27	27.05%	-0.550%	5,059,944	769,263
Total		15.203%		5,342,902

CALSTRS & CALPERS EMPLOYER RATE INCREASE COST 2015-16 THROUGH 2026-27

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,178,815
2023-24	2,245,101
2024-25	2,263,822
2025-26	2,291,652
2026-27	2,263,822
Total	17,240,155

HILLSBOROUGH CITY SCHOOL DISTRICT
2024-25 First Interim General Fund Multi-Year Projections

	23-24 Actuals			24-25 1st Interim Budget			25-26 Projected Budget			26-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	26,845,524.13	1,117,187.53	27,962,711.66	28,027,131.01	1,088,069.55	29,115,200.56	28,955,807.98	1,015,175.86	29,970,983.84	29,779,677.13	1,015,175.86	30,794,852.99
Federal Revenue		375,366.47	375,366.47		384,289.74	384,289.74		341,318.31	341,318.31		341,318.31	341,318.31
State Revenue	417,224.25	2,683,886.95	3,101,111.20	373,275.86	2,347,060.07	2,720,335.93	399,770.00	2,183,825.00	2,583,595.00	399,770.00	2,183,825.00	2,583,595.00
Local Revenue	5,027,170.20	3,410,247.54	8,437,417.74	4,992,416.35	3,683,175.65	8,675,592.00	4,713,836.72	3,440,156.09	8,153,992.81	4,426,550.39	3,440,156.09	7,866,706.48
Other Sources			-			-			-			-
Total Income	32,289,918.58	7,586,688.49	39,876,607.07	33,392,823.22	7,502,595.01	40,895,418.23	34,069,414.70	6,980,475.26	41,049,889.96	34,605,997.52	6,980,475.26	41,586,472.78
Expenditure												
Certificated	13,388,667.43	4,502,713.70	17,891,381.13	13,603,643.98	4,686,249.42	18,289,893.40	14,195,671.90	4,417,988.98	18,613,660.88	14,341,854.54	4,431,515.74	18,773,370.28
Classified	2,746,928.53	2,355,776.03	5,102,704.56	2,906,146.50	2,491,150.43	5,397,296.93	2,917,955.20	2,514,430.16	5,432,385.36	2,943,127.92	2,533,376.73	5,476,504.65
Benefits	5,427,391.89	4,278,451.86	9,705,843.75	5,995,257.59	4,572,577.33	10,567,834.92	5,977,128.55	4,564,731.34	10,541,859.89	6,171,042.46	4,636,981.17	10,808,023.63
Books & Supplies	829,095.84	875,871.48	1,704,967.32	1,167,438.53	609,239.40	1,776,677.93	857,300.63	487,596.55	1,344,897.18	856,300.63	391,332.23	1,247,632.86
Services	2,399,436.56	2,119,651.06	4,519,087.62	2,620,498.36	2,432,348.68	5,052,847.04	2,260,015.19	2,212,495.89	4,472,511.08	2,288,015.19	2,138,275.89	4,426,291.08
Capital Outlay	19,475.90	16,257.53	35,733.43	20,200.00	76,257.53	96,457.53	19,700.00	-	19,700.00	19,700.00	60,000.00	79,700.00
Other Outgo	140,589.18	78,300.63	218,889.81	154,889.48	78,870.45	233,759.93	158,418.78	79,496.00	237,914.78	158,418.78	79,496.00	237,914.78
Other Uses			-			-			-			-
Total Expenditures	24,951,585.33	14,227,022.29	39,178,607.62	26,468,074.44	14,946,693.24	41,414,767.68	26,386,190.25	14,276,738.92	40,662,929.17	26,778,459.52	14,270,977.76	41,049,437.28
Revenues less Expenses	7,338,333.25	(6,640,333.80)	697,999.45	6,924,748.78	(7,444,098.23)	(519,349.45)	7,683,224.45	(7,296,263.66)	386,960.79	7,827,538.00	(7,290,502.50)	537,035.50
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(144,000.00)		(144,000.00)	(187,363.83)		(187,363.83)	(171,149.70)		(171,149.70)	(171,149.70)		(171,149.70)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(69,800.00)		(69,800.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,718,744.20)	6,718,744.20	-	(7,162,864.10)	7,162,864.10	-	(7,282,708.61)	7,282,708.61	-	(7,448,241.77)	7,448,241.77	-
Total Transfers	(6,817,744.20)	6,718,744.20	(99,000.00)	(7,340,027.93)	7,162,864.10	(177,163.83)	(7,408,858.31)	7,282,708.61	(126,149.70)	(7,574,391.47)	7,448,241.77	(126,149.70)
End Balance GAIN/LOSS	520,589.05	78,410.40	598,999.45	(415,279.15)	(281,234.13)	(696,513.28)	274,366.14	(13,555.05)	260,811.09	253,146.53	157,739.27	410,885.80
Fund Balance												
Beginning Balance	4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	5,048,116.86	570,612.19	5,618,729.05	5,322,483.00	557,057.14	5,879,540.14
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	355,643.00		355,643.00	355,643.00		355,643.00	355,643.00		355,643.00	355,643.00		355,643.00
Restricted Balances		851,846.32	851,846.32		570,612.19	570,612.19		557,057.14	557,057.14		714,796.41	714,796.41
Sick Banks/Vacation Accruals	354,232.77		354,232.77	354,232.77		354,232.77	354,232.77		354,232.77	354,232.77		354,232.77
Crocker Turf Project	281,700.00		281,700.00	362,000.00		362,000.00	462,000.00		462,000.00	562,000.00		562,000.00
6% Reserve for Economic Uncertainty	2,361,456.46		2,361,456.46	2,500,315.89		2,500,315.89	2,452,144.73		2,452,144.73	2,475,335.22		2,475,335.22
Unappropriated Ending Balance	2,105,363.78		2,105,363.78	1,470,925.20		1,470,925.20	1,693,462.50		1,693,462.50	1,823,418.54		1,823,418.54
Ending Balance	5,463,396.01	851,846.32	6,315,242.33	5,048,116.86	570,612.19	5,618,729.05	5,322,483.00	557,057.14	5,879,540.14	5,575,629.53	714,796.41	6,290,425.94

Hillsborough City School District
2024-25 First Interim Budget All Funds at a Glance

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	6,315,242.33	758.25	622,842.00	1,597,839.24	31,609,047.45	266,487.66	21,882.58	40,434,099.51
<u>Sources of Funds</u>								
Revenues	40,895,418.23	472,706.84	15,000.00	32,000.00	600,000.00	190,611.68	84,000.00	42,289,736.75
Transfers In	80,000.00	187,363.83		69,800.00	39,690,000.00			40,027,163.83
Other Sources								-
Total Sources of Funds	40,975,418.23	660,070.67	15,000.00	101,800.00	40,290,000.00	190,611.68	84,000.00	82,316,900.58
<u>Uses of Funds</u>								
Expenditures	41,414,767.68	660,828.92			23,205,389.36	323,910.25		65,604,896.21
Transfers Out	257,163.83						80,000.00	337,163.83
Other Uses								-
Total Uses of Funds	41,671,931.51	660,828.92	-	-	23,205,389.36	323,910.25	80,000.00	65,942,060.04
Net Sources (Uses) of Funds	(696,513.28)	(758.25)	15,000.00	101,800.00	17,084,610.64	(133,298.57)	4,000.00	16,374,840.54
Ending Fund Balance	5,618,729.05	(0.00)	637,842.00	1,699,639.24	48,693,658.09	133,189.09	25,882.58	56,808,940.05
<u>Components of Ending Fund Balances:</u>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	355,643.00							355,643.00
Restricted Balance	570,612.19				48,693,658.09	133,189.09		49,397,459.37
Sick Banks/Vacation Accruals	354,232.77							354,232.77
Crocker Turf Project	362,000.00							362,000.00
Other Committed/Assigned		(0.00)		1,699,639.24			25,882.58	1,725,521.82
Reserve for Economic Uncertainty (GF 6%)	2,500,315.89		637,842.00					3,138,157.89
Unappropriated Ending Balance	1,470,925.20							1,470,925.20
Ending Balance	5,618,729.05	(0.00)	637,842.00	1,699,639.24	48,693,658.09	133,189.09	25,882.58	56,808,940.05

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

12/13/24

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42134)

Meeting Date: December 11, 2024

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business Official

E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	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	28,042,400.27	28,042,400.27	1,170,353.50	28,027,131.01	(15,269.26)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	477,668.94	477,668.94	59,771.05	373,275.86	(104,393.08)	-21.9%
4) Other Local Revenue		8600-8799	4,947,620.68	4,947,620.68	2,023,008.76	4,992,416.35	44,795.67	0.9%
5) TOTAL, REVENUES			33,467,689.89	33,467,689.89	3,253,133.31	33,392,823.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,143,452.08	14,143,452.08	3,039,820.01	13,603,643.98	539,808.10	3.8%
2) Classified Salaries		2000-2999	2,889,020.86	2,889,020.86	881,447.23	2,906,146.50	(17,125.64)	-0.6%
3) Employee Benefits		3000-3999	5,811,198.69	5,811,198.69	1,356,813.06	5,995,257.59	(184,058.90)	-3.2%
4) Books and Supplies		4000-4999	1,057,498.66	1,057,498.66	326,438.37	1,167,438.53	(109,939.87)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	2,407,470.16	2,407,470.16	1,105,150.22	2,620,498.36	(213,028.20)	-8.8%
6) Capital Outlay		6000-6999	19,700.00	19,700.00	0.00	20,200.00	(500.00)	-2.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	161,544.20	161,544.20	9,661.84	154,889.48	6,654.72	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,489,884.65	26,489,884.65	6,719,330.73	26,468,074.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,977,805.24	6,977,805.24	(3,466,197.42)	6,924,748.78		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	206,149.70	206,149.70	0.00	257,163.83	(51,014.13)	-24.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,302,888.24)	(7,302,888.24)	0.00	(7,162,864.10)	140,024.14	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,429,037.94)	(7,429,037.94)	80,000.00	(7,340,027.93)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(451,232.70)	(451,232.70)	(3,386,197.42)	(415,279.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,463,396.01	5,463,396.01		5,463,396.01	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)			5,463,396.01	5,463,396.01		5,463,396.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,396.01	5,463,396.01		5,463,396.01		
2) Ending Balance, June 30 (E + F1e)			5,012,163.31	5,012,163.31		5,048,116.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	329,278.00	329,278.00		355,643.00		
All Others		9719	268,239.95	268,239.95		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		716,232.77		
Sick Banks/Vacation Accruals	0000	9760				354,232.77		
Crocker Turf Project	0000	9760				362,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,465,800.60	2,465,800.60		2,500,315.89		
Unassigned/Unappropriated Amount		9790	1,943,844.76	1,943,844.76		1,470,925.20		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,120.00	247,120.00	61,762.00	247,120.00	0.00	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	68,543.00	68,543.00	0.00	67,217.00	(1,326.00)	-1.9%
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	26,538,513.30	26,538,513.30	0.00	26,533,628.00	(4,885.30)	0.0%
Unsecured Roll Taxes		8042	1,021,828.00	1,021,828.00	1,017,986.49	1,019,745.00	(2,083.00)	-0.2%
Prior Years' Taxes		8043	(5,648.03)	(5,648.03)	(12,622.99)	(12,622.99)	(6,974.96)	123.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,042,400.27	28,042,400.27	1,170,353.50	28,027,131.01	(15,269.26)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,042,400.27	28,042,400.27	1,170,353.50	28,027,131.01	(15,269.26)	-0.1%
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	46,465.00	46,465.00	0.00	46,465.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	377,898.94	377,898.94	859.13	267,898.94	(110,000.00)	-29.1%
Tax Relief Subventions								
Restricted Levies - Other								

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)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	53,305.00	53,305.00	58,911.92	58,911.92	5,606.92	10.5%
TOTAL, OTHER STATE REVENUE			477,668.94	477,668.94	59,771.05	373,275.86	(104,393.08)	-21.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	134,569.01	134,569.01	54,164.38	134,569.01	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	473,489.50	473,489.50	246,028.07	473,489.50	0.00	0.0%
Other Local Revenue								

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%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,339,562.17	4,339,562.17	1,722,816.31	4,384,357.84	44,795.67	1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,947,620.68	4,947,620.68	2,023,008.76	4,992,416.35	44,795.67	0.9%
TOTAL, REVENUES			33,467,689.89	33,467,689.89	3,253,133.31	33,392,823.22	(74,866.67)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,917,591.29	10,917,591.29	2,147,733.19	10,521,135.98	396,455.31	3.6%
Certificated Pupil Support Salaries		1200	1,088,560.31	1,088,560.31	192,902.30	955,941.34	132,618.97	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,137,300.48	2,137,300.48	699,184.52	2,126,566.66	10,733.82	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,143,452.08	14,143,452.08	3,039,820.01	13,603,643.98	539,808.10	3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	428,015.81	428,015.81	87,611.53	452,538.42	(24,522.61)	-5.7%
Classified Support Salaries		2200	912,079.80	912,079.80	297,554.31	914,030.65	(1,950.85)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	470,830.76	470,830.76	157,558.13	472,067.43	(1,236.67)	-0.3%
Clerical, Technical and Office Salaries		2400	1,078,094.49	1,078,094.49	338,723.26	1,067,510.00	10,584.49	1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,889,020.86	2,889,020.86	881,447.23	2,906,146.50	(17,125.64)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,604,791.20	2,604,791.20	573,424.98	2,733,131.17	(128,339.97)	-4.9%
PERS		3201-3202	787,744.28	787,744.28	239,262.40	794,778.74	(7,034.46)	-0.9%
OASDI/Medicare/Alternative		3301-3302	462,009.16	462,009.16	109,732.92	472,940.61	(10,931.45)	-2.4%
Health and Welfare Benefits		3401-3402	1,331,754.00	1,331,754.00	290,041.02	1,373,556.74	(41,802.74)	-3.1%
Unemployment Insurance		3501-3502	8,462.70	8,462.70	1,903.35	8,703.23	(240.53)	-2.8%
Workers' Compensation		3601-3602	315,121.64	315,121.64	52,942.17	319,339.25	(4,217.61)	-1.3%
OPEB, Allocated		3701-3702	196,630.29	196,630.29	58,984.23	197,724.79	(1,094.50)	-0.6%
OPEB, Active Employees		3751-3752	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)
Other Employee Benefits		3901-3902	104,685.42	104,685.42	30,521.99	95,083.06	9,602.36	9.2%
TOTAL, EMPLOYEE BENEFITS			5,811,198.69	5,811,198.69	1,356,813.06	5,995,257.59	(184,058.90)	-3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,723.66	18,723.66	4,078.12	29,344.66	(10,621.00)	-56.7%
Materials and Supplies		4300	895,954.07	895,954.07	245,548.30	940,151.04	(44,196.97)	-4.9%
Noncapitalized Equipment		4400	142,820.93	142,820.93	76,811.95	197,942.83	(55,121.90)	-38.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,057,498.66	1,057,498.66	326,438.37	1,167,438.53	(109,939.87)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	96,431.12	96,431.12	66,530.84	118,391.91	(21,960.79)	-22.8%
Dues and Memberships		5300	45,668.28	45,668.28	43,701.35	47,274.40	(1,606.12)	-3.5%
Insurance		5400-5450	252,847.90	252,847.90	302,856.12	304,464.74	(51,616.84)	-20.4%
Operations and Housekeeping Services		5500	688,576.39	688,576.39	191,663.39	725,916.13	(37,339.74)	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,285.43	92,285.43	38,605.84	98,982.30	(6,696.87)	-7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,172,198.64	1,172,198.64	435,638.42	1,247,511.48	(75,312.84)	-6.4%
Communications		5900	59,462.40	59,462.40	26,154.26	77,957.40	(18,495.00)	-31.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,407,470.16	2,407,470.16	1,105,150.22	2,620,498.36	(213,028.20)	-8.8%
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	19,700.00	19,700.00	0.00	20,200.00	(500.00)	-2.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,700.00	19,700.00	0.00	20,200.00	(500.00)	-2.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	40,354.22	40,354.22	0.00	40,354.22	0.00	0.0%
Payments to JPAs		7143	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 of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	63,218.94	63,218.94	0.00	63,218.94	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	57,971.04	57,971.04	9,661.84	51,316.32	6,654.72	11.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			161,544.20	161,544.20	9,661.84	154,889.48	6,654.72	4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,489,884.65	26,489,884.65	6,719,330.73	26,468,074.44	21,810.21	0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	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	35,000.00	35,000.00	0.00	69,800.00	(34,800.00)	-99.4%
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	171,149.70	171,149.70	0.00	187,363.83	(16,214.13)	-9.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,149.70	206,149.70	0.00	257,163.83	(51,014.13)	-24.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,302,888.24)	(7,302,888.24)	0.00	(7,162,864.10)	140,024.14	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,302,888.24)	(7,302,888.24)	0.00	(7,162,864.10)	140,024.14	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,429,037.94)	(7,429,037.94)	80,000.00	(7,340,027.93)	89,010.01	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,015,175.86	1,015,175.86	5,694.67	1,088,069.55	72,893.69	7.2%
2) Federal Revenue		8100-8299	360,839.31	360,839.31	6,226.01	384,289.74	23,450.43	6.5%
3) Other State Revenue		8300-8599	2,183,825.00	2,183,825.00	389,387.23	2,347,060.07	163,235.07	7.5%
4) Other Local Revenue		8600-8799	3,567,764.59	3,567,764.59	607,918.43	3,683,175.65	115,411.06	3.2%
5) TOTAL, REVENUES			7,127,604.76	7,127,604.76	1,009,226.34	7,502,595.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,370,178.77	4,370,178.77	949,160.37	4,686,249.42	(316,070.65)	-7.2%
2) Classified Salaries		2000-2999	2,485,100.59	2,485,100.59	748,957.87	2,491,150.43	(6,049.84)	-0.2%
3) Employee Benefits		3000-3999	4,481,823.42	4,481,823.42	619,076.09	4,572,577.33	(90,753.91)	-2.0%
4) Books and Supplies		4000-4999	527,762.44	527,762.44	204,087.35	609,239.40	(81,476.96)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	2,380,023.88	2,380,023.88	826,754.19	2,432,348.68	(52,324.80)	-2.2%
6) Capital Outlay		6000-6999	76,257.53	76,257.53	0.00	76,257.53	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,495.72	79,495.72	0.00	78,870.45	625.27	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,400,642.35	14,400,642.35	3,348,035.87	14,946,693.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,273,037.59)	(7,273,037.59)	(2,338,809.53)	(7,444,098.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,302,888.24	7,302,888.24	0.00	7,162,864.10	(140,024.14)	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,302,888.24	7,302,888.24	0.00	7,162,864.10		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,850.65	29,850.65	(2,338,809.53)	(281,234.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	851,846.32	851,846.32		851,846.32	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)			851,846.32	851,846.32		851,846.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,846.32	851,846.32		851,846.32		
2) Ending Balance, June 30 (E + F1e)			881,696.97	881,696.97		570,612.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	900,351.85	900,351.85		580,397.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(18,654.88)	(18,654.88)		(9,785.31)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,015,175.86	1,015,175.86	5,694.67	1,088,069.55	72,893.69	7.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,015,175.86	1,015,175.86	5,694.67	1,088,069.55	72,893.69	7.2%
FEDERAL REVENUE								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	262,009.21	262,009.21	1,792.84	287,584.63	25,575.42	9.8%
Special Education Discretionary Grants		8182	39,486.10	39,486.10	(2,800.83)	38,634.11	(851.99)	-2.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	26,720.00	26,720.00	0.00	26,720.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,975.00	16,975.00	4,040.00	16,485.00	(490.00)	-2.9%
Title III, Immigrant Student Program	4201	8290	2,521.00	2,521.00	694.00	2,521.00	0.00	0.0%
Title III, English Learner Program	4203	8290	3,128.00	3,128.00	0.00	2,345.00	(783.00)	-25.0%
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	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			360,839.31	360,839.31	6,226.01	384,289.74	23,450.43	6.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	39,873.60	39,873.60	39,873.60	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	110,000.00	110,000.00	5,216.13	112,714.18	2,714.18	2.5%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	0.00	1,500.00	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	2,072,325.00	2,072,325.00	344,297.50	2,192,972.29	120,647.29	5.8%
TOTAL, OTHER STATE REVENUE			2,183,825.00	2,183,825.00	389,387.23	2,347,060.07	163,235.07	7.5%
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	2,452,923.00	2,452,923.00	(757.56)	2,592,218.61	139,295.61	5.7%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	213,350.00	213,350.00	59,991.75	294,322.24	80,972.24	38.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	901,491.59	901,491.59	548,684.24	796,634.80	(104,856.79)	-11.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			3,567,764.59	3,567,764.59	607,918.43	3,683,175.65	115,411.06	3.2%
TOTAL, REVENUES			7,127,604.76	7,127,604.76	1,009,226.34	7,502,595.01	374,990.25	5.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,047,482.62	4,047,482.62	846,244.33	4,364,465.29	(316,982.67)	-7.8%
Certificated Pupil Support Salaries		1200	93,382.35	93,382.35	27,375.40	92,470.33	912.02	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	229,313.80	229,313.80	75,540.64	229,313.80	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,370,178.77	4,370,178.77	949,160.37	4,686,249.42	(316,070.65)	-7.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,928,525.49	1,928,525.49	572,604.21	1,933,830.92	(5,305.43)	-0.3%
Classified Support Salaries		2200	233,446.36	233,446.36	69,727.42	234,190.77	(744.41)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	220,111.02	220,111.02	73,887.00	220,111.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,017.72	103,017.72	32,739.24	103,017.72	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,485,100.59	2,485,100.59	748,957.87	2,491,150.43	(6,049.84)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,506,052.81	2,506,052.81	176,549.63	2,574,573.07	(68,520.26)	-2.7%
PERS		3201-3202	792,548.01	792,548.01	175,415.99	765,316.20	27,231.81	3.4%
OASDI/Medicare/Alternative		3301-3302	273,535.22	273,535.22	69,823.35	285,960.66	(12,425.44)	-4.5%
Health and Welfare Benefits		3401-3402	673,573.42	673,573.42	150,416.24	711,020.02	(37,446.60)	-5.6%
Unemployment Insurance		3501-3502	3,626.16	3,626.16	817.21	3,780.12	(153.96)	-4.2%
Workers' Compensation		3601-3602	133,302.41	133,302.41	22,730.86	133,289.68	12.73	0.0%
OPEB, Allocated		3701-3702	42,839.52	42,839.52	12,608.00	42,839.52	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	56,345.87	56,345.87	10,714.81	55,798.06	547.81	1.0%
TOTAL, EMPLOYEE BENEFITS			4,481,823.42	4,481,823.42	619,076.09	4,572,577.33	(90,753.91)	-2.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	54,961.76	54,961.76	24,460.78	79,422.54	(24,460.78)	-44.5%
Books and Other Reference Materials		4200	119.92	119.92	0.00	119.92	0.00	0.0%
Materials and Supplies		4300	357,825.98	357,825.98	139,652.92	393,065.07	(35,239.09)	-9.8%
Noncapitalized Equipment		4400	114,854.78	114,854.78	39,973.65	136,631.87	(21,777.09)	-19.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			527,762.44	527,762.44	204,087.35	609,239.40	(81,476.96)	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	340,535.88	340,535.88	13,965.00	313,562.85	26,973.03	7.9%
Travel and Conferences		5200	50,761.95	50,761.95	23,607.34	105,675.46	(54,913.51)	-108.2%
Dues and Memberships		5300	6,219.44	6,219.44	6,424.56	10,419.44	(4,200.00)	-67.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,128.00	256,128.00	68,212.83	256,128.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,726,199.90	1,726,199.90	714,517.74	1,746,357.50	(20,157.60)	-1.2%
Communications		5900	178.71	178.71	26.72	205.43	(26.72)	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,380,023.88	2,380,023.88	826,754.19	2,432,348.68	(52,324.80)	-2.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,345.73	14,345.73	0.00	14,345.73	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,911.80	1,911.80	0.00	1,911.80	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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,257.53	76,257.53	0.00	76,257.53	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	79,495.72	79,495.72	0.00	78,870.45	625.27	0.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
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)			79,495.72	79,495.72	0.00	78,870.45	625.27	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,400,642.35	14,400,642.35	3,348,035.87	14,946,693.24	(546,050.89)	-3.8%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,302,888.24	7,302,888.24	0.00	7,162,864.10	(140,024.14)	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,302,888.24	7,302,888.24	0.00	7,162,864.10	(140,024.14)	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,302,888.24	7,302,888.24	0.00	7,162,864.10	140,024.14	1.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,057,576.13	29,057,576.13	1,176,048.17	29,115,200.56	57,624.43	0.2%
2) Federal Revenue		8100-8299	360,839.31	360,839.31	6,226.01	384,289.74	23,450.43	6.5%
3) Other State Revenue		8300-8599	2,661,493.94	2,661,493.94	449,158.28	2,720,335.93	58,841.99	2.2%
4) Other Local Revenue		8600-8799	8,515,385.27	8,515,385.27	2,630,927.19	8,675,592.00	160,206.73	1.9%
5) TOTAL, REVENUES			40,595,294.65	40,595,294.65	4,262,359.65	40,895,418.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,513,630.85	18,513,630.85	3,988,980.38	18,289,893.40	223,737.45	1.2%
2) Classified Salaries		2000-2999	5,374,121.45	5,374,121.45	1,630,405.10	5,397,296.93	(23,175.48)	-0.4%
3) Employee Benefits		3000-3999	10,293,022.11	10,293,022.11	1,975,889.15	10,567,834.92	(274,812.81)	-2.7%
4) Books and Supplies		4000-4999	1,585,261.10	1,585,261.10	530,525.72	1,776,677.93	(191,416.83)	-12.1%
5) Services and Other Operating Expenditures		5000-5999	4,787,494.04	4,787,494.04	1,931,904.41	5,052,847.04	(265,353.00)	-5.5%
6) Capital Outlay		6000-6999	95,957.53	95,957.53	0.00	96,457.53	(500.00)	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	241,039.92	241,039.92	9,661.84	233,759.93	7,279.99	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,890,527.00	40,890,527.00	10,067,366.60	41,414,767.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(295,232.35)	(295,232.35)	(5,805,006.95)	(519,349.45)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	206,149.70	206,149.70	0.00	257,163.83	(51,014.13)	-24.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(126,149.70)	(126,149.70)	80,000.00	(177,163.83)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(421,382.05)	(421,382.05)	(5,725,006.95)	(696,513.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,315,242.33	6,315,242.33		6,315,242.33	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)			6,315,242.33	6,315,242.33		6,315,242.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,315,242.33	6,315,242.33		6,315,242.33		
2) Ending Balance, June 30 (E + F1e)			5,893,860.28	5,893,860.28		5,618,729.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	329,278.00	329,278.00		355,643.00		

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All Others		9719	268,239.95	268,239.95		0.00		
b) Restricted		9740	900,351.85	900,351.85		580,397.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		716,232.77		
Sick Banks/Vacation Accruals	0000	9760				354,232.77		
Crocker Turf Project	0000	9760				362,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,465,800.60	2,465,800.60		2,500,315.89		
Unassigned/Unappropriated Amount		9790	1,925,189.88	1,925,189.88		1,461,139.89		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,120.00	247,120.00	61,762.00	247,120.00	0.00	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	68,543.00	68,543.00	0.00	67,217.00	(1,326.00)	-1.9%
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	26,538,513.30	26,538,513.30	0.00	26,533,628.00	(4,885.30)	0.0%
Unsecured Roll Taxes		8042	1,021,828.00	1,021,828.00	1,017,986.49	1,019,745.00	(2,083.00)	-0.2%
Prior Years' Taxes		8043	(5,648.03)	(5,648.03)	(12,622.99)	(12,622.99)	(6,974.96)	123.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,042,400.27	28,042,400.27	1,170,353.50	28,027,131.01	(15,269.26)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,015,175.86	1,015,175.86	5,694.67	1,088,069.55	72,893.69	7.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			29,057,576.13	29,057,576.13	1,176,048.17	29,115,200.56	57,624.43	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	262,009.21	262,009.21	1,792.84	287,584.63	25,575.42	9.8%
Special Education Discretionary Grants		8182	39,486.10	39,486.10	(2,800.83)	38,634.11	(851.99)	-2.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	26,720.00	26,720.00	0.00	26,720.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,975.00	16,975.00	4,040.00	16,485.00	(490.00)	-2.9%
Title III, Immigrant Student Program	4201	8290	2,521.00	2,521.00	694.00	2,521.00	0.00	0.0%
Title III, English Learner Program	4203	8290	3,128.00	3,128.00	0.00	2,345.00	(783.00)	-25.0%
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	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			360,839.31	360,839.31	6,226.01	384,289.74	23,450.43	6.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	39,873.60	39,873.60	39,873.60	New
Mandated Costs Reimbursements		8550	46,465.00	46,465.00	0.00	46,465.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	487,898.94	487,898.94	6,075.26	380,613.12	(107,285.82)	-22.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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	1,500.00	1,500.00	0.00	1,500.00	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	2,125,630.00	2,125,630.00	403,209.42	2,251,884.21	126,254.21	5.9%
TOTAL, OTHER STATE REVENUE			2,661,493.94	2,661,493.94	449,158.28	2,720,335.93	58,841.99	2.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,452,923.00	2,452,923.00	(757.56)	2,592,218.61	139,295.61	5.7%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	134,569.01	134,569.01	54,164.38	134,569.01	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	213,350.00	213,350.00	59,991.75	294,322.24	80,972.24	38.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	473,489.50	473,489.50	246,028.07	473,489.50	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,241,053.76	5,241,053.76	2,271,500.55	5,180,992.64	(60,061.12)	-1.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			8,515,385.27	8,515,385.27	2,630,927.19	8,675,592.00	160,206.73	1.9%
TOTAL, REVENUES			40,595,294.65	40,595,294.65	4,262,359.65	40,895,418.23	300,123.58	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,965,073.91	14,965,073.91	2,993,977.52	14,885,601.27	79,472.64	0.5%
Certificated Pupil Support Salaries		1200	1,181,942.66	1,181,942.66	220,277.70	1,048,411.67	133,530.99	11.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,366,614.28	2,366,614.28	774,725.16	2,355,880.46	10,733.82	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,513,630.85	18,513,630.85	3,988,980.38	18,289,893.40	223,737.45	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,356,541.30	2,356,541.30	660,215.74	2,386,369.34	(29,828.04)	-1.3%
Classified Support Salaries		2200	1,145,526.16	1,145,526.16	367,281.73	1,148,221.42	(2,695.26)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	690,941.78	690,941.78	231,445.13	692,178.45	(1,236.67)	-0.2%
Clerical, Technical and Office Salaries		2400	1,181,112.21	1,181,112.21	371,462.50	1,170,527.72	10,584.49	0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,374,121.45	5,374,121.45	1,630,405.10	5,397,296.93	(23,175.48)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,110,844.01	5,110,844.01	749,974.61	5,307,704.24	(196,860.23)	-3.9%
PERS		3201-3202	1,580,292.29	1,580,292.29	414,678.39	1,560,094.94	20,197.35	1.3%
OASDI/Medicare/Alternative		3301-3302	735,544.38	735,544.38	179,556.27	758,901.27	(23,356.89)	-3.2%
Health and Welfare Benefits		3401-3402	2,005,327.42	2,005,327.42	440,457.26	2,084,576.76	(79,249.34)	-4.0%
Unemployment Insurance		3501-3502	12,088.86	12,088.86	2,720.56	12,483.35	(394.49)	-3.3%
Workers' Compensation		3601-3602	448,424.05	448,424.05	75,673.03	452,628.93	(4,204.88)	-0.9%
OPEB, Allocated		3701-3702	239,469.81	239,469.81	71,592.23	240,564.31	(1,094.50)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	161,031.29	161,031.29	41,236.80	150,881.12	10,150.17	6.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			10,293,022.11	10,293,022.11	1,975,889.15	10,567,834.92	(274,812.81)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	54,961.76	54,961.76	24,460.78	79,422.54	(24,460.78)	-44.5%
Books and Other Reference Materials		4200	18,843.58	18,843.58	4,078.12	29,464.58	(10,621.00)	-56.4%
Materials and Supplies		4300	1,253,780.05	1,253,780.05	385,201.22	1,333,216.11	(79,436.06)	-6.3%
Noncapitalized Equipment		4400	257,675.71	257,675.71	116,785.60	334,574.70	(76,898.99)	-29.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,585,261.10	1,585,261.10	530,525.72	1,776,677.93	(191,416.83)	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	340,535.88	340,535.88	13,965.00	313,562.85	26,973.03	7.9%
Travel and Conferences		5200	147,193.07	147,193.07	90,138.18	224,067.37	(76,874.30)	-52.2%
Dues and Memberships		5300	51,887.72	51,887.72	50,125.91	57,693.84	(5,806.12)	-11.2%
Insurance		5400-5450	252,847.90	252,847.90	302,856.12	304,464.74	(51,616.84)	-20.4%
Operations and Housekeeping Services		5500	688,576.39	688,576.39	191,663.39	725,916.13	(37,339.74)	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,413.43	348,413.43	106,818.67	355,110.30	(6,696.87)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,898,398.54	2,898,398.54	1,150,156.16	2,993,868.98	(95,470.44)	-3.3%
Communications		5900	59,641.11	59,641.11	26,180.98	78,162.83	(18,521.72)	-31.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,787,494.04	4,787,494.04	1,931,904.41	5,052,847.04	(265,353.00)	-5.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,345.73	14,345.73	0.00	14,345.73	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,611.80	21,611.80	0.00	22,111.80	(500.00)	-2.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,957.53	95,957.53	0.00	96,457.53	(500.00)	-0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	119,849.94	119,849.94	0.00	119,224.67	625.27	0.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	63,218.94	63,218.94	0.00	63,218.94	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	57,971.04	57,971.04	9,661.84	51,316.32	6,654.72	11.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			241,039.92	241,039.92	9,661.84	233,759.93	7,279.99	3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,890,527.00	40,890,527.00	10,067,366.60	41,414,767.68	(524,240.68)	-1.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	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	35,000.00	35,000.00	0.00	69,800.00	(34,800.00)	-99.4%
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	171,149.70	171,149.70	0.00	187,363.83	(16,214.13)	-9.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,149.70	206,149.70	0.00	257,163.83	(51,014.13)	-24.7%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(126,149.70)	(126,149.70)	80,000.00	(177,163.83)	51,014.13	-40.4%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	11,505.63
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,757.54
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	284,170.98
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,269.68
7034	Child Nutrition: Commercial Dishwasher Grant	84,177.60
8210	Student Activity Funds	21,771.88
9010	Other Restricted Local	163,744.19
Total, Restricted Balance		580,397.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,765.32	60,765.32	1,528.72	62,625.36	1,860.04	3.1%
3) Other State Revenue		8300-8599	368,670.10	368,670.10	9,889.83	409,481.48	40,811.38	11.1%
4) Other Local Revenue		8600-8799	600.00	600.00	554.52	600.00	0.00	0.0%
5) TOTAL, REVENUES			430,035.42	430,035.42	11,973.07	472,706.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,091.46	169,091.46	49,654.31	173,248.58	(4,157.12)	-2.5%
3) Employee Benefits		3000-3999	83,980.82	83,980.82	26,203.24	101,946.13	(17,965.31)	-21.4%
4) Books and Supplies		4000-4999	5,995.34	5,995.34	527.12	6,971.05	(975.71)	-16.3%
5) Services and Other Operating Expenditures		5000-5999	342,117.50	342,117.50	48,587.73	378,663.16	(36,545.66)	-10.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			601,185.12	601,185.12	124,972.40	660,828.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,149.70)	(171,149.70)	(112,999.33)	(188,122.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	171,149.70	171,149.70	0.00	187,363.83	16,214.13	9.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			171,149.70	171,149.70	0.00	187,363.83		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(112,999.33)	(758.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	758.25	758.25		758.25	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)			758.25	758.25		758.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.25	758.25		758.25		
2) Ending Balance, June 30 (E + F1e)			758.25	758.25		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	758.25	758.25		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	60,765.32	60,765.32	1,528.72	62,625.36	1,860.04	3.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,765.32	60,765.32	1,528.72	62,625.36	1,860.04	3.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	368,670.10	368,670.10	9,889.83	409,481.48	40,811.38	11.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			368,670.10	368,670.10	9,889.83	409,481.48	40,811.38	11.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	554.52	600.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	554.52	600.00	0.00	0.0%
TOTAL, REVENUES			430,035.42	430,035.42	11,973.07	472,706.84		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	80,250.64	80,250.64	19,079.91	86,454.59	(6,203.95)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,840.82	88,840.82	30,574.40	86,793.99	2,046.83	2.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,091.46	169,091.46	49,654.31	173,248.58	(4,157.12)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	44,092.65	44,092.65	13,431.46	46,553.23	(2,460.58)	-5.6%
OASDI/Medicare/Alternative		3301-3302	12,156.96	12,156.96	3,356.52	12,498.75	(341.79)	-2.8%
Health and Welfare Benefits		3401-3402	20,013.36	20,013.36	8,373.73	35,178.65	(15,165.29)	-75.8%
Unemployment Insurance		3501-3502	79.45	79.45	21.93	81.64	(2.19)	-2.8%
Workers' Compensation		3601-3602	2,972.80	2,972.80	610.25	2,968.26	4.54	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,665.60	4,665.60	409.35	4,665.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,980.82	83,980.82	26,203.24	101,946.13	(17,965.31)	-21.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	4,795.34	4,795.34	527.12	5,771.05	(975.71)	-20.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,995.34	5,995.34	527.12	6,971.05	(975.71)	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	72.51	400.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	341,717.50	341,717.50	48,515.22	378,263.16	(36,545.66)	-10.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,117.50	342,117.50	48,587.73	378,663.16	(36,545.66)	-10.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			601,185.12	601,185.12	124,972.40	660,828.92		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	171,149.70	171,149.70	0.00	187,363.83	16,214.13	9.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			171,149.70	171,149.70	0.00	187,363.83	16,214.13	9.5%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			171,149.70	171,149.70	0.00	187,363.83		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	6,065.77	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	6,065.77	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	6,065.77	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	6,065.77	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	622,842.00	622,842.00		622,842.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,842.00	622,842.00		622,842.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,842.00	622,842.00		622,842.00		
2) Ending Balance, June 30 (E + F1e)			637,842.00	637,842.00		637,842.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	637,842.00	637,842.00		637,842.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	6,065.77	15,000.00	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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	6,065.77	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	6,065.77	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	32,000.00	15,561.13	32,000.00	0.00	0.0%
5) TOTAL, REVENUES			32,000.00	32,000.00	15,561.13	32,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,000.00	32,000.00	15,561.13	32,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	69,800.00	34,800.00	99.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.00	69,800.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,000.00	67,000.00	15,561.13	101,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,597,839.24	1,597,839.24		1,597,839.24	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)			1,597,839.24	1,597,839.24		1,597,839.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,839.24	1,597,839.24		1,597,839.24		
2) Ending Balance, June 30 (E + F1e)			1,664,839.24	1,664,839.24		1,699,639.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,664,839.24	1,664,839.24		1,699,639.24		
d) Assigned								
Other Assignments		9780	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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	32,000.00	32,000.00	15,561.13	32,000.00	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%
TOTAL, OTHER LOCAL REVENUE			32,000.00	32,000.00	15,561.13	32,000.00	0.00	0.0%
TOTAL, REVENUES			32,000.00	32,000.00	15,561.13	32,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.00	69,800.00	34,800.00	99.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	69,800.00	34,800.00	99.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			35,000.00	35,000.00	0.00	69,800.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	292,474.66	600,000.00	0.00	0.0%
5) TOTAL, REVENUES			600,000.00	600,000.00	292,474.66	600,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	3,489.60	17,448.00	(17,448.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	1,681.84	8,381.68	(8,381.68)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	133,670.00	133,670.00	9,923.40	208,408.69	(74,738.69)	-55.9%
6) Capital Outlay		6000-6999	10,595,427.39	10,595,427.39	11,517,947.04	22,971,150.99	(12,375,723.60)	-116.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,729,097.39	10,729,097.39	11,533,041.88	23,205,389.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,129,097.39)	(10,129,097.39)	(11,240,567.22)	(22,605,389.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	39,690,000.00	39,690,000.00	39,690,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	39,690,000.00	39,690,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,129,097.39)	(10,129,097.39)	28,449,432.78	17,084,610.64		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,609,047.45	31,609,047.45		31,609,047.45	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)			31,609,047.45	31,609,047.45		31,609,047.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,609,047.45	31,609,047.45		31,609,047.45		
2) Ending Balance, June 30 (E + F1e)			21,479,950.06	21,479,950.06		48,693,658.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	21,479,950.06	21,479,950.06		48,693,658.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	292,474.66	600,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	292,474.66	600,000.00	0.00	0.0%
TOTAL, REVENUES			600,000.00	600,000.00	292,474.66	600,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	3,489.60	17,448.00	(17,448.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	3,489.60	17,448.00	(17,448.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	943.94	4,719.70	(4,719.70)	New

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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	214.22	1,048.00	(1,048.00)	New
Unemployment Insurance		3401-3402	0.00	0.00	483.34	2,416.63	(2,416.63)	New
Workers' Compensation		3501-3502	0.00	0.00	1.40	6.83	(6.83)	New
OPEB, Allocated		3601-3602	0.00	0.00	38.94	190.52	(190.52)	New
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	1,681.84	8,381.68	(8,381.68)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,670.00	133,670.00	9,923.40	208,408.69	(74,738.69)	-55.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,670.00	133,670.00	9,923.40	208,408.69	(74,738.69)	-55.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,404,387.39	10,404,387.39	11,286,513.37	20,780,110.99	(10,375,723.60)	-99.7%
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	191,040.00	191,040.00	231,433.67	2,191,040.00	(2,000,000.00)	-1,046.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,595,427.39	10,595,427.39	11,517,947.04	22,971,150.99	(12,375,723.60)	-116.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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 of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,729,097.39	10,729,097.39	11,533,041.88	23,205,389.36		
INTERFUND TRANSFERS								

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)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	39,690,000.00	39,690,000.00	39,690,000.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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	39,690,000.00	39,690,000.00	39,690,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	39,690,000.00	39,690,000.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	48,693,658.09
Total, Restricted Balance		48,693,658.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	190,000.00	61,950.08	190,611.68	611.68	0.3%
5) TOTAL, REVENUES			190,000.00	190,000.00	61,950.08	190,611.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	292,786.40	292,786.40	306,977.05	323,910.25	(31,123.85)	-10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			292,786.40	292,786.40	306,977.05	323,910.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,786.40)	(102,786.40)	(245,026.97)	(133,298.57)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,786.40)	(102,786.40)	(245,026.97)	(133,298.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	266,487.66	266,487.66		266,487.66	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)			266,487.66	266,487.66		266,487.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			266,487.66	266,487.66		266,487.66		
2) Ending Balance, June 30 (E + F1e)			163,701.26	163,701.26		133,189.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	163,701.26	163,701.26		133,189.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	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		
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	1,111.68	1,111.68	611.68	122.3%
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								
Mitigation/Developer Fees		8681	189,500.00	189,500.00	60,838.40	189,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	190,000.00	61,950.08	190,611.68	611.68	0.3%
TOTAL, REVENUES			190,000.00	190,000.00	61,950.08	190,611.68		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	292,786.40	292,786.40	306,977.05	323,910.25	(31,123.85)	-10.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			292,786.40	292,786.40	306,977.05	323,910.25	(31,123.85)	-10.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			292,786.40	292,786.40	306,977.05	323,910.25		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	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								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	133,189.09
Total, Restricted Balance		133,189.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,000.00	84,000.00	83,459.40	84,000.00	0.00	0.0%
5) TOTAL, REVENUES			84,000.00	84,000.00	83,459.40	84,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,000.00	84,000.00	83,459.40	84,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	80,000.00	80,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	3,459.40	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,882.58	21,882.58		21,882.58	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)			21,882.58	21,882.58		21,882.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,882.58	21,882.58		21,882.58		
2) Ending Balance, June 30 (E + F1e)			25,882.58	25,882.58		25,882.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	25,882.58	25,882.58		25,882.58		
d) Assigned								
Other Assignments		9780	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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	3,459.40	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,000.00	84,000.00	83,459.40	84,000.00	0.00	0.0%
TOTAL, REVENUES			84,000.00	84,000.00	83,459.40	84,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	80,000.00	80,000.00	80,000.00	80,000.00	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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		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%

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 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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

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)	1,213.16	1,213.16	1,210.00	1,210.00	(3.16)	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)	1,213.16	1,213.16	1,210.00	1,210.00	(3.16)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,213.16	1,213.16	1,210.00	1,210.00	(3.16)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

68908

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

12/4/2024

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2024-25 First Interim Budget

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	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>							
(a) TRANSFER OF IN-LIEU PROPERTY TAX									
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate									
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ (5,718)	\$ (10,119)	\$ (10,294)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 23,439,088	\$ 24,921,897	\$ 26,390,191	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,290	1,268						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,268	1,260						
A-1 / A-3	District Enrollment	1,260	1,294	1,263	1,246	1,246	1,246		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,260	1,294	1,263	1,246	1,246	1,246	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	40	53						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	53	52						
B-1 / B-3	District Unduplicated Pupil Count	52	50	50	51	51	51		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	52	50	50	51	51	51	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	4.13%	3.86%	3.96%	4.09%	4.09%	4.09%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.80%	4.06%	3.98%	3.97%	4.05%	4.09%	0.00%	0.00%

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget								
12/4/2024								
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3		511.36	511.36	492.29	504.15	484.05	510.23	510.23
Grades 4-6	Non Applicable	453.48	453.48	444.07	446.19	438.59	412.59	412.59
Grades 7-8	Until 2022-23	277.01	277.01	276.79	283.09	288.71	286.18	286.18
Grades 9-12	Certification	-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		511.36	492.29	504.15	484.05	510.23	510.23	510.23
Grades 4-6	Non Applicable	453.48	444.07	446.19	438.59	412.59	412.59	412.59
Grades 7-8	Until 2022-23	277.01	276.79	283.09	288.71	286.18	286.18	286.18
Grades 9-12	Certification	-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	511.36	492.29	504.15	484.05	510.23	510.23	510.23	-
Grades 4-6	453.48	444.07	446.19	438.59	412.59	412.59	412.59	-
Grades 7-8	277.01	276.79	283.09	288.71	286.18	286.18	286.18	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable	-	-	-	-	-	-	-
Prior year charter school shift percentage	Until 2022-23	0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3		505.00	502.60	493.50	499.48	501.50	510.23	340.15
Grades 4-6	Non Applicable	450.34	447.91	442.95	432.46	421.26	412.59	275.06
Grades 7-8	Until 2022-23	276.94	278.96	282.86	285.99	287.02	286.18	190.78
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal		1,232.28	1,229.47	1,219.31	1,217.93	1,209.78	1,209.00	805.99
NSS		-	-	-	-	-	-	-
Combined Subtotal		1,232.28	1,229.47	1,219.31	1,217.93	1,209.78	1,209.00	805.99
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	492.29	504.15	484.05	510.23	510.23	510.23	-	-
Grades 4-6	444.07	446.19	438.59	412.59	412.59	412.59	-	-
Grades 7-8	276.79	283.09	288.71	286.18	286.18	286.18	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,209.00	1,209.00	1,209.00	-	-
Change in LCFF ADA (excludes NSS ADA)	(28.70)	20.28	(22.08)	(2.35)	-	-	(1,209.00)	-
	Decline	Increase	Decline	Decline	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget								
12/4/2024								
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	511.36	504.15	504.15	493.50	499.48	501.50	510.23	340.15
Grades 4-6	453.48	446.19	446.19	442.95	432.46	421.26	412.59	275.06
Grades 7-8	277.01	283.09	283.09	282.86	285.99	287.02	286.18	190.78
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,241.85	1,233.43	1,233.43	1,219.31	1,217.93	1,209.78	1,209.00	805.99
	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.63	0.55	1.70	1.00	1.00	1.00	-	-
Grades 4-6	0.11	-	-	-	-	-	-	-
Grades 7-8	0.95	1.05	0.11	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.69	1.60	1.81	1.00	1.00	1.00	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	492.92	504.70	485.75	511.23	511.23	511.23	-	-
Grades 4-6	444.18	446.19	438.59	412.59	412.59	412.59	-	-
Grades 7-8	277.74	284.14	288.82	286.18	286.18	286.18	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,214.84	1,235.03	1,213.16	1,210.00	1,210.00	1,210.00	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	511.99	504.70	505.85	494.50	500.48	502.50	510.23	340.15
Grades 4-6	453.59	446.19	446.19	442.95	432.46	421.26	412.59	275.06
Grades 7-8	277.96	284.14	283.20	282.86	285.99	287.02	286.18	190.78
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,243.54	1,235.03	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
<i>Funded Difference (Funded ADA less Actual ADA)</i>	28.70	-	22.08	10.31	8.93	0.78	1,209.00	805.99
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	23.58	23.65	68.18	68.18	68.18	-	-

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget		v.25.2a		PY3		v.25.2a		12/4/2024		PY2			
LOCAL CONTROL FUNDING FORMULA						2021-22		2022-23					
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		5.07%		0.00%		3.80% 3.80%		13.26%		0.00%		4.06% 4.06%	
		Prior Year						Current Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		511.99	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,398	504.70	\$ 9,166	\$ 953	\$ 82	\$ -	\$ 5,148,528
Grades 4-6		453.59	8,215		62	-	3,754,561	446.19	9,304		76	-	4,185,061
Grades 7-8		277.96	8,458		64	-	2,368,853	284.14	9,580		78	-	2,744,164
Grades 9-12		-	9,802	255	76	-	-	-	11,102	289	92	-	-
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812		\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753
NSS Allowance			-				-		-				-
TOTAL BASE		1,243.54	\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812	1,235.03	\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753
ADD ONS:													
Targeted Instructional Improvement Block Grant		\$ -						\$ -					
Home-to-School Transportation (COLA added commencing 2023-24)		-						-					
Small School District Bus Replacement Program (COLA added commencing 2023-24)		-						-					
Transitional Kindergarten (Commencing 2022-23)		TK ADA	-	TK Add-on rate	\$ -		-	TK ADA	23.58	TK Add-on rate	\$ 2,813.00		66,331
ECONOMIC RECOVERY TARGET PAYMENT		-						-					
LCFF Entitlement Before Adjustments		\$ 10,732,812						\$ 12,144,084					
Miscellaneous Adjustments		-						-					
ADJUSTED LCFF ENTITLEMENT		\$ 10,732,812						\$ 12,144,084					
Local Revenue (including RDA)		(23,439,088)						(24,921,897)					
Gross State Aid		\$ -						\$ -					
Education Protection Account Entitlement		(248,708)						(247,006)					
Net State Aid		\$ -						\$ -					
MINIMUM STATE AID CALCULATION													
		12-13 Rate		2021-22 ADA		Minimum State Aid		12-13 Rate		2022-23 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,070.89		1,243.54		\$ 6,305,855		\$ 5,070.89		1,235.03		\$ 6,262,701	
2012-13 NSS Allowance (deficit)		\$ -				-		\$ -				-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(23,439,088)						(24,921,897)	
Less Education Protection Account Entitlement						(248,708)						(247,006)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -	
Categorical Minimum State Aid						172,044						172,044	
Charter School Categorical Block Grant adjusted for ADA						-						-	
Minimum State Aid Guarantee Before Proration Factor						\$ 172,044						\$ 172,044	
Proration Factor												0.00%	
Minimum State Aid Guarantee						\$ 172,044						\$ 172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
State Aid Before Additional State Aid						\$ 172,044						\$ 172,044	
ADDITIONAL STATE AID						\$ 172,044						\$ 172,044	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 172,044						\$ 172,044	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 10,732,812						\$ 12,144,084	
Change Over Prior Year								13.15%		1,411,272			
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 8,631						9,833	
Per-ADA Change Over Prior Year								13.93%		1,202			
Basic Aid Status (school districts only)						Basic Aid						Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
		2021-22		Increase		2022-23							
State Aid		\$ 172,044		0.00%		\$ 172,044						\$ 172,044	
Education Protection Account		248,708				247,006						247,006	
Property Taxes Net of In-Lieu Transfers		23,439,088		6.33%		1,482,809						24,921,897	
Charter In-Lieu Taxes		-		0.00%		-						-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 23,859,840		6.21%		1,482,809						\$ 25,340,947	

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget	v.25.2a						PY1	v.25.2a						12/4/2024	CY											
LOCAL CONTROL FUNDING FORMULA	2023-24												2024-25													
LCFF ENTITLEMENT CALCULATION																										
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage									
	8.22%		0.00%		3.98%		3.98%						1.07%		0.00%		3.97%		3.97%							
	Prior Year												3PY Average													
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total								
Grades TK-3	505.85	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,583,658	494.50	\$ 10,025	\$ 1,043	\$ 88	\$ -	\$ 5,516,616	494.50	\$ 10,025	\$ 1,043	\$ 88	\$ -	\$ 5,516,616								
Grades 4-6	446.19	10,069		80	-	4,528,449	442.95	10,177		81	-	4,543,695	442.95	10,177		81	-	4,543,695								
Grades 7-8	283.20	10,367		83	-	2,959,304	282.86	10,478		83	-	2,987,340	282.86	10,478		83	-	2,987,340								
Grades 9-12	-	12,015	312	98	-	-	-	12,144	316	99	-	-	-	12,144	316	99	-	-								
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-				-	-	-				-								
Total Base, Supplemental, and Concentration Grant	\$ 12,446,147		\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411	\$ 12,429,102		\$ 515,766	\$ 102,783	\$ -	\$ 13,047,651	\$ 12,429,102		\$ 515,766	\$ 102,783	\$ -	\$ 13,047,651								
NSS Allowance						-						-						-								
TOTAL BASE	1,235.24		\$ 12,446,147	\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411	1,220.31		\$ 12,429,102	\$ 515,766	\$ 102,783	\$ -	\$ 13,047,651	1,220.31		\$ 12,429,102	\$ 515,766	\$ 102,783	\$ -	\$ 13,047,651					
ADD ONS:																										
Targeted Instructional Improvement Block Grant													\$ -													
Home-to-School Transportation (COLA added commencing 2023-24)													-													
Small School District Bus Replacement Program (COLA added commencing 2023-24)													-													
Transitional Kindergarten (Commencing 2022-23)	TK ADA	23.65	TK Add-on rate	\$ 3,044.00								71,991	TK ADA	68.18	TK Add-on rate	\$ 3,077.00								209,790		
ECONOMIC RECOVERY TARGET PAYMENT													-													-
LCFF Entitlement Before Adjustments													\$ 13,143,402													\$ 13,257,441
Miscellaneous Adjustments													-													-
ADJUSTED LCFF ENTITLEMENT													\$ 13,143,402													\$ 13,257,441
Local Revenue (including RDA)													(26,390,191)													(27,607,967)
Gross State Aid													\$ -													\$ -
Education Protection Account Entitlement													(247,048)													(244,063)
Net State Aid													\$ -													\$ -
MINIMUM STATE AID CALCULATION																										
			12-13 Rate	2023-24 ADA	Minimum State Aid				12-13 Rate	2024-25 ADA	Minimum State Aid				12-13 Rate	2024-25 ADA	Minimum State Aid									
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,235.24	\$ 6,263,766				\$ 5,070.89	1,220.31	\$ 6,188,073				\$ 5,070.89	1,220.31	\$ 6,188,073									
2012-13 NSS Allowance (deficit)			\$ -		-				\$ -		-				\$ -		-									
Minimum State Aid Adjustments													-													-
Less Current Year Property Taxes/In-Lieu													(26,390,191)													(27,607,967)
Less Education Protection Account Entitlement													(247,048)													(244,063)
Subtotal State Aid for Historical RL/Charter General BG													\$ -													\$ -
Categorical Minimum State Aid													172,044													172,044
Charter School Categorical Block Grant adjusted for ADA													-													-
Minimum State Aid Guarantee Before Proration Factor													\$ 172,044													\$ 172,044
Proration Factor													0.00%													0.00%
Minimum State Aid Guarantee													\$ 172,044													\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET																										
LCFF Entitlement													-													-
Minimum State Aid plus Property Taxes including RDA													-													-
Offset													-													-
Minimum State Aid Prior to Offset													-													-
Total Minimum State Aid with Offset													-													-
State Aid Before Additional State Aid													\$ 172,044													\$ 172,044
ADDITIONAL STATE AID													\$ 172,044													\$ 172,044
LCFF State Aid, Adjusted for Minimum State Aid Guarantee													\$ 172,044													\$ 172,044
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei													\$ 13,143,402													\$ 13,257,441
Change Over Prior Year			8.23%	999,318					0.87%	114,039					0.87%	114,039										
LCFF Entitlement Per ADA (excluding Categorical MSA)					10,640						10,864						10,864									
Per-ADA Change Over Prior Year			8.21%	807					2.11%	224					2.11%	224										
Basic Aid Status (school districts only)													Basic Aid													Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES																										
			Increase	2023-24				Increase	2024-25						Increase	2024-25										
State Aid	0.00%		-	\$ 172,044				0.00%	-	\$ 172,044				0.00%	-	\$ 172,044										
Education Protection Account				247,048						244,063						244,063										
Property Taxes Net of In-Lieu Transfers	5.89%		1,468,294	26,390,191				4.61%	1,217,776	27,607,967				4.61%	1,217,776	27,607,967										
Charter In-Lieu Taxes	0.00%		-	-				0.00%	-	-				0.00%	-	-										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	5.79%		1,468,294	\$ 26,809,283				4.54%	1,217,776	\$ 28,024,074				4.54%	1,217,776	\$ 28,024,074										

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget	v.25.2a						CY1	v.25.2a						CY2				
LOCAL CONTROL FUNDING FORMULA	2025-26							2026-27										
LCFF ENTITLEMENT CALCULATION																		
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
Calculation Factors	2.93%		0.00%		4.05%			3.08%		0.00%		4.09%						
	3PY Average							3PY Average										
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total					
Grades TK-3	500.48	\$ 10,319	\$ 1,073	\$ 92	\$ -	\$ 5,747,650		502.50	\$ 10,637	\$ 1,106	\$ 96	\$ -	\$ 5,949,127					
Grades 4-6	432.46	10,475		85	-	4,566,712		421.26	10,798		88	-	4,585,974					
Grades 7-8	285.99	10,785		87	-	3,109,386		287.02	11,117		91	-	3,216,902					
Grades 9-12	-	12,500	325	104	-	-		-	12,885	335	108	-	-					
Subtract Necessary Small School ADA and Funding	-	-	-			-		-	-				-					
Total Base, Supplemental, and Concentration Grant	\$ 12,778,874		\$ 537,015	\$ 107,859	\$ -	\$ 13,423,748		\$ 13,084,659		\$ 555,765	\$ 111,579	\$ -	\$ 13,752,003					
NSS Allowance							-							-				
TOTAL BASE	1,218.93		\$ 12,778,874	\$ 537,015	\$ 107,859	\$ -	\$ 13,423,748	1,210.78		\$ 13,084,659	\$ 555,765	\$ 111,579	\$ -	\$ 13,752,003				
ADD ONS:																		
Targeted Instructional Improvement Block Grant							\$ -							\$ -				
Home-to-School Transportation (COLA added commencing 2023-24)							-							-				
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-				
Transitional Kindergarten (Commencing 2022-23)	TK ADA	68.18	TK Add-on rate	\$ 3,167.00		215,926		TK ADA	68.18	TK Add-on rate	\$ 3,265.00		222,608					
ECONOMIC RECOVERY TARGET PAYMENT							-							-				
LCFF Entitlement Before Adjustments							\$ 13,639,674							\$ 13,974,611				
Miscellaneous Adjustments							-							-				
ADJUSTED LCFF ENTITLEMENT							\$ 13,639,674							\$ 13,974,611				
Local Revenue (including RDA)							(28,536,644)							(29,360,513)				
Gross State Aid							\$ -							\$ -				
Education Protection Account Entitlement							(243,786)							(242,156)				
Net State Aid							\$ -							\$ -				
MINIMUM STATE AID CALCULATION																		
			12-13 Rate	2025-26 ADA	Minimum State Aid					12-13 Rate	2026-27 ADA	Minimum State Aid						
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,218.93	\$ 6,181,060					\$ 5,070.89	1,210.78	\$ 6,139,732						
2012-13 NSS Allowance (deficit)			\$ -		-					\$ -		-						
Minimum State Aid Adjustments					-							-						
Less Current Year Property Taxes/In-Lieu					(28,536,644)							(29,360,513)						
Less Education Protection Account Entitlement					(243,786)							(242,156)						
Subtotal State Aid for Historical RL/Charter General BG					\$ -							\$ -						
Categorical Minimum State Aid					172,044							172,044						
Charter School Categorical Block Grant adjusted for ADA			-	-	-					-	-	-						
Minimum State Aid Guarantee Before Proration Factor					\$ 172,044							\$ 172,044						
Proration Factor					0.00%							0.00%						
Minimum State Aid Guarantee					\$ 172,044							\$ 172,044						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement							-							-				
Minimum State Aid plus Property Taxes including RDA							-							-				
Offset							-							-				
Minimum State Aid Prior to Offset							-							-				
Total Minimum State Aid with Offset							-							-				
State Aid Before Additional State Aid							\$ 172,044							\$ 172,044				
ADDITIONAL STATE AID							\$ 172,044							\$ 172,044				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 172,044							\$ 172,044				
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei							\$ 13,639,674							\$ 13,974,611				
Change Over Prior Year			2.88%	382,233						2.46%	334,937							
LCFF Entitlement Per ADA (excluding Categorical MSA)					11,190							11,542						
Per-ADA Change Over Prior Year			3.00%	326						3.15%	352							
Basic Aid Status (school districts only)					Basic Aid							Basic Aid						
LCFF SOURCES INCLUDING EXCESS TAXES																		
			Increase		2025-26					Increase		2026-27						
State Aid	0.00%		-		\$ 172,044			0.00%		-		\$ 172,044						
Education Protection Account					243,786							242,156						
Property Taxes Net of In-Lieu Transfers	3.36%		928,677		28,536,644			2.89%		823,869		29,360,513						
Charter In-Lieu Taxes	0.00%		-		-			0.00%		-		-						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	3.31%		928,677		\$ 28,952,474			2.85%		823,869		\$ 29,774,713						

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget

12/4/24

EDUCATION PROTECTION ACCOUNT

	Calculated* 2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,243.54	1,234.75	1,235.03	1,235.24	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ 241,800	\$ 161,198
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,786.26		\$ 6,165.84	\$ 6,672.67	\$ 6,672.67	\$ 6,744.07	\$ 6,941.67	\$ 7,155.47	\$ 7,391.60	\$ 7,635
B4, B8 Current Year Funded ADA, excluding NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	94.59		100.80	109.09	109.09	110.26	111.44	112.63	113.84	115.06
B-12 Current Year Funded ADA, including NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
B9+B13 Adjusted Total Revenue Limit	\$ 7,313,072		\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,364,428	\$ 8,597,248	\$ 8,800,070	\$ 9,074,077	\$ 6,246,293
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,313,072	\$ 7,737,734	\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,364,428	\$ 8,597,248	\$ 8,800,070	\$ 9,074,077	\$ 6,246,293
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 23,439,088	\$ 24,913,440	\$ 24,921,897	\$ 26,390,191	\$ 26,390,191	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513	\$ -	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,074,077	\$ 6,246,293
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,313,072	\$ 7,737,734	\$7,739,488	\$8,377,101	\$8,377,101	\$8,364,428	\$8,597,248	\$8,800,070	\$9,074,077	\$6,246,293
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		12.74780911%		21.98880689%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 5,511,977	\$ 986,392	\$ 994,380	\$ 1,842,025	\$ 1,842,025	\$ -	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ 241,800	\$ 161,198
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	248,708	246,950	247,006	247,048	247,048	244,063	243,786	242,156	241,800	161,198
D-4 Prior Year Annual Adjustment	-	\$ 8	8	\$ 56	56	-				
D-5 P2 Entitlement Net of PY Adjustment	248,708	\$ 246,958	247,014	\$ 247,104	247,104	244,063	243,786	242,156	241,800	161,198
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	75.37156903%	12.84814107%	12.84814107%	21.98880689%	21.98880689%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 247,006		\$ 247,048		244,063	243,786	242,156	241,800	161,198

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

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget					12/4/2024			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	1,260	1,294	1,263	1,246	1,246	1,246	-	-
Unduplicated Pupil Count (UPC)	52	50	50	51	51	51	-	-
Unduplicated Pupil Percentage (UPP)	3.80%	4.06%	3.98%	3.97%	4.05%	4.09%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,210.00	1,210.00	1,210.00	-	-
Funded LCFF ADA	1,243.54	1,235.03	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
LCFF ADA Funding Method	Prior Year	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget				12/4/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary								
Base Grant	\$10,220,763	\$11,499,493	\$12,446,147	\$12,429,102	\$12,778,874	\$13,084,659	\$13,494,927	\$9,292,701
Grade Span Adjustment	431,096	480,979	522,037	515,766	537,015	555,765	583,193	401,377
<i>Adjusted Base Grant</i>	\$10,651,859	\$11,980,472	\$12,968,184	\$12,944,868	\$13,315,889	\$13,640,424	\$14,078,120	\$9,694,078
Supplemental Grant	80,953	97,281	103,227	102,783	107,859	111,579	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$10,732,812	\$12,077,753	\$13,071,411	\$13,047,651	\$13,423,748	\$13,752,003	\$14,078,120	\$9,694,078
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	66,331	71,991	209,790	215,926	222,608	-	-
Total Allowance and Add-On Amounts	\$-	\$66,331	\$71,991	\$209,790	\$215,926	\$222,608	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$10,732,812	\$12,144,084	\$13,143,402	\$13,257,441	\$13,639,674	\$13,974,611	\$14,078,120	\$9,694,078
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,257,441	\$ 13,639,674	\$ 13,974,611	\$ 14,078,120	\$ 9,694,078
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 8,631	\$ 9,833	\$ 10,640	\$ 10,864	\$ 11,190	\$ 11,542	\$ 11,644	\$ 12,028
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
Total LCFF Entitlement with Additional State Aid	10,904,856	12,316,128	13,315,446	13,429,485	13,811,718	14,146,655	14,078,120	9,694,078
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 23,439,088	\$ 24,921,897	\$ 26,390,191	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513	\$ -	\$ -
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ 241,800	\$ 161,198
Net State Aid <i>(excludes Additional State Aid)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,836,320	\$ 9,532,880
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,024,074	\$ 28,952,474	\$ 29,774,713	\$ 14,078,120	\$ 9,694,078
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 13,836,320	\$ 9,532,880
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ 241,800	\$ 161,198
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ 8	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Property Taxes (Object 8021 to 8089)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(5,718)	(10,119)	(10,294)	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,257,441	\$ 13,639,674	\$ 13,974,611	\$ 14,078,120	\$ 9,694,078
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ 12,706,276	\$ 12,777,813	\$ 13,246,789	\$ 14,350,526	\$ 14,896,970	\$ 15,385,902	\$ -	\$ -
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,024,074	\$ 28,952,474	\$ 29,774,713	\$ 14,078,120	\$ 9,694,078

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget										12/4/2024							
	2021-22		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		
LCAP Percentage to Increase or Improve Services Calculation																	
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	10,823,903	\$	12,218,847	\$	13,212,219	\$	13,326,702	\$	13,703,859	\$	14,035,076	\$	14,078,120	\$	9,694,078	
Supplemental and Concentration Grant funding in the LCAP year	\$	80,953	\$	97,281	\$	103,227	\$	102,783	\$	107,859	\$	111,579	\$	-	\$	-	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Percentage to Increase or Improve Services		0.75%		0.80%		0.78%		0.77%		0.79%		0.80%		0.00%		0.00%	

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget										12/4/2024
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 9,002.91	\$ 10,201.17	\$ 11,038.17	\$ 11,155.88	\$ 11,484.28	\$ 11,839.06	\$ 12,131.00	\$ 12,530.00		
Grades 4-6	\$ 8,277.43	\$ 9,379.55	\$ 10,149.15	\$ 10,257.81	\$ 10,559.85	\$ 10,886.33	\$ 11,154.00	\$ 11,521.00		
Grades 7-8	\$ 8,522.28	\$ 9,657.79	\$ 10,449.52	\$ 10,561.20	\$ 10,872.36	\$ 11,207.94	\$ 11,484.00	\$ 11,862.00		
Grades 9-12	\$ 10,133.43	\$ 11,483.49	\$ 12,425.12	\$ 12,558.93	\$ 12,928.88	\$ 13,328.14	\$ 13,656.00	\$ 14,105.00		
Base Grants										
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350		
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521		
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862		
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748		
Grade Span Adjustment										
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180		
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357		
Supplemental Grant										
	20%	20%	20%	20%	20%	20%	20%	20%		
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506		
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304		
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372		
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821		
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$ 3.80%	\$ 4.06%	\$ 3.98%	\$ 3.97%	\$ 4.05%	\$ 4.09%	\$ 0.00%	\$ 0.00%		
Grades 4-6	\$ 68	\$ 82	\$ 87	\$ 88	\$ 92	\$ 96	\$ -	\$ -		
Grades 7-8	\$ 62	\$ 76	\$ 80	\$ 81	\$ 85	\$ 88	\$ -	\$ -		
Grades 9-12	\$ 64	\$ 78	\$ 83	\$ 83	\$ 87	\$ 91	\$ -	\$ -		
Grades 9-12	\$ 76	\$ 92	\$ 98	\$ 99	\$ 104	\$ 108	\$ -	\$ -		
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	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145		
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489		
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710		
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168		
Actual - 1.00 ADA, Local UPP >55% as follows:										
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Local Property Taxes (w/out RDA)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,607,967	\$ 28,536,644	\$ 29,360,513	\$ -	\$ -
District LCFF ADA	1,243.54	1,235.03	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
Total Charter LCFF ADA	0.64	1.00	0.94	-	-	-	-	-
Total LCFF ADA	1,244.18	1,236.03	1,236.18	1,220.31	1,218.93	1,210.78	1,209.00	805.99
Property Taxes per ADA	\$ 18,843.58	\$ 20,171.04	\$ 21,356.51	\$ 22,623.68	\$ 23,411.22	\$ 24,249.26	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	5,718	10,119	10,294	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 5,718	\$ 10,119	\$ 10,294	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

1	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2024-25 First Interim Budget

Charts and Graphs

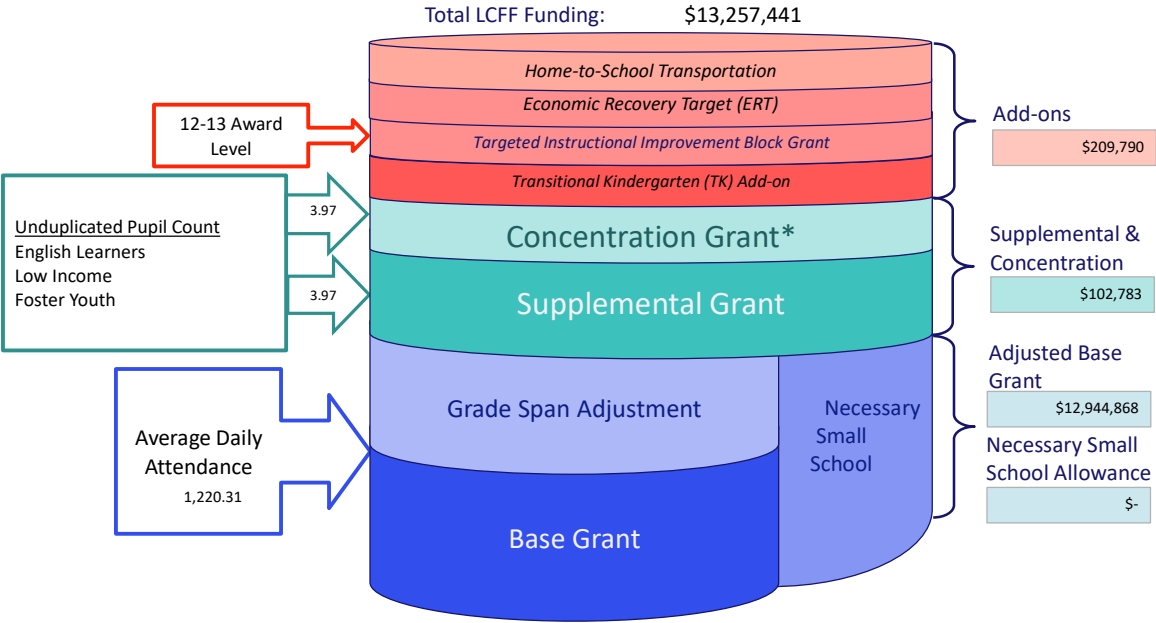
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2024-25

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2024-25	
Base Grant	\$ 12,429,102	1,220.31 ADA
Grade Span Adjustment	\$ 515,766	\$ 12,944,868 Adjusted Base Grant
Supplemental Grant	\$ 102,783 3.97%	
Concentration Grant	\$ - 3.97%	\$ 102,783 Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	
Add-on: Home-to-School Transportation	\$ -	
Add-on: Small School District Bus Replacement Program	\$ -	\$ 209,790 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 209,790	
Total	\$ 13,257,441	\$ 13,257,441



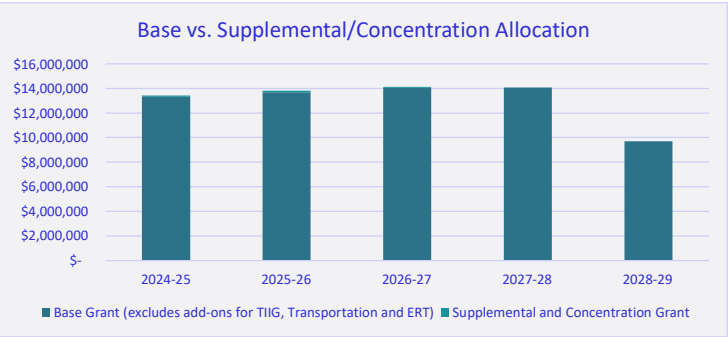
Hillsborough City Elementary (68908) - 2024-25 First Interim Budget									
Charts and Graphs									
2024-25									
	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c</i>	<i>e</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>	
*Grades TK-3	\$ 10,025	\$ 1,043	20.00%	\$ 2,213.60	3.97%	\$ 87.88	494.50	43,457	
Grades 4-6	\$ 10,177	\$ -	20.00%	\$ 2,035.40	3.97%	\$ 80.81	442.95	35,793	
Grades 7-8	\$ 10,478	\$ -	20.00%	\$ 2,095.60	3.97%	\$ 83.20	282.86	23,533	
*Grades 9-12	\$ 12,144	\$ 316	20.00%	\$ 2,492.00	3.97%	\$ 98.93	-	-	
<i>*Base Grant + Grade Span</i>								\$ 102,783	

Concentration Grant Calculation-EC 42238.02 (f)									
2024-25									
	Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c x 45%</i>	<i>e = UPP - 55%</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>	
*Grades TK-3	\$ 10,025	\$ 1,043	65.00%	\$ 3,237.39	0.00%	\$ -	494.50	-	
Grades 4-6	\$ 10,177	\$ -	65.00%	\$ 2,976.77	0.00%	\$ -	442.95	-	
Grades 7-8	\$ 10,478	\$ -	65.00%	\$ 3,064.82	0.00%	\$ -	282.86	-	
*Grades 9-12	\$ 12,144	\$ 316	65.00%	\$ 3,644.55	0.00%	\$ -	-	-	
<i>*Base Grant + Grade Span</i>								\$ -	

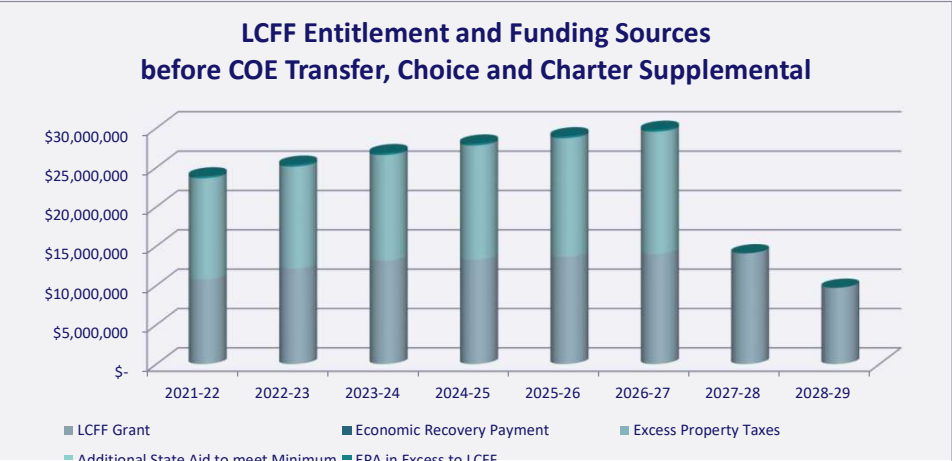
Hillsborough City Elementary (68908) - 2024-25 First Interim Budget

Charts and Graphs

Minimum Proportionality Analysis					
	2024-25	2025-26	2026-27	2027-28	2028-29
Base Grant (excludes add-ons for TIIG, Transportation and ERT)	\$ 13,326,702	\$ 13,703,859	\$ 14,035,076	\$ 14,078,120	\$ 9,694,078
Supplemental and Concentration Grant	102,783	107,859	111,579	-	-
Total	\$ 13,429,485	\$ 13,811,718	\$ 14,146,655	\$ 14,078,120	\$ 9,694,078



Funding Sources									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Excess Property Taxes	\$ 12,878,320	\$ 12,949,857	\$ 13,418,833	\$ 14,522,570	\$ 15,069,014	\$ 15,557,946	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,063	\$ 243,786	\$ 242,156	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,257,441	\$ 13,639,674	\$ 13,974,611	\$ 14,078,120	\$ 9,694,078	
Total General Purpose Funding	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,024,074	\$ 28,952,474	\$ 29,774,713	\$ 14,078,120	\$ 9,694,078	



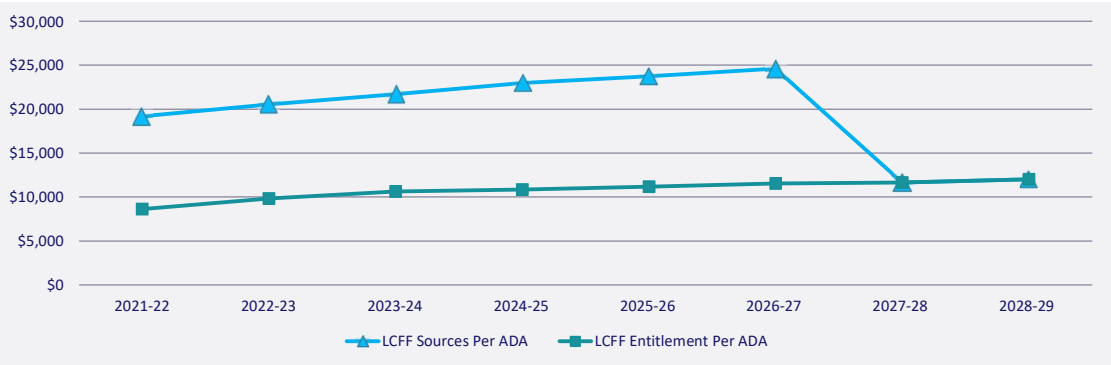
Hillsborough City Elementary (68908) - 2024-25 First Interim Budget

Charts and Graphs

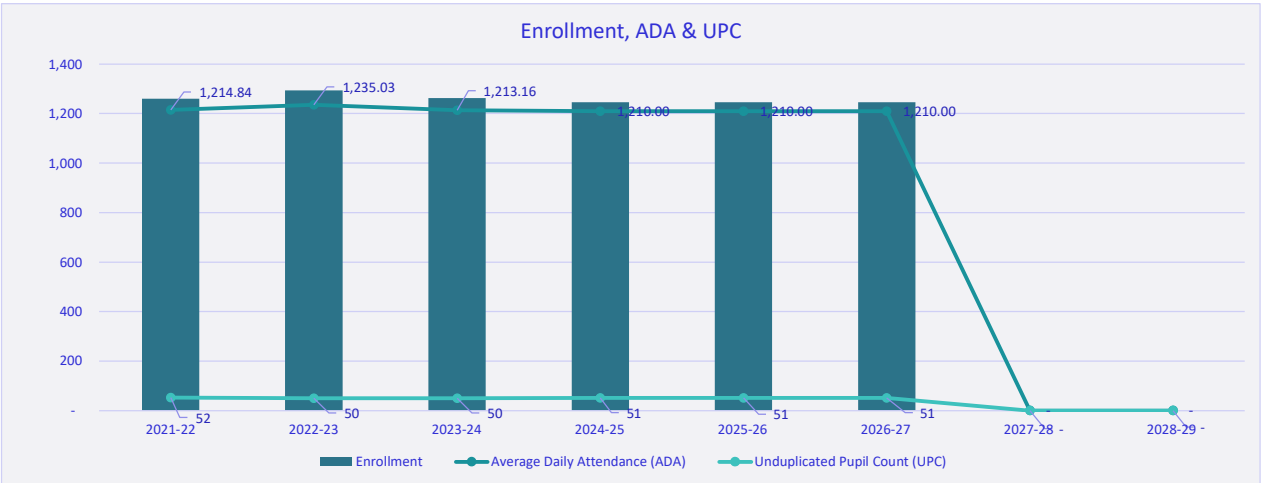
Additional State Aid to meet minimum

EPA in Excess to LCFF

	LCFF Entitlement per ADA							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded ADA (LCFF & NSS)	1,243.54	1,235.03	1,235.24	1,220.31	1,218.93	1,210.78	1,209.00	805.99
LCFF Sources per ADA, including NSS	\$ 19,187.03	\$ 20,518.49	\$ 21,703.70	\$ 22,964.66	\$ 23,752.37	\$ 24,591.35	\$ 11,644.43	\$ 12,027.54
Net Dollar Change per ADA		\$ 1,331.46	\$ 1,185.22	\$ 1,260.96	\$ 787.71	\$ 838.98	\$ (12,946.92)	\$ 383.11
Net Percent Change		6.94%	5.78%	5.81%	3.43%	3.53%	-52.65%	3.29%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 8,630.85	\$ 9,833.03	\$ 10,640.36	\$ 10,863.97	\$ 11,189.87	\$ 11,541.83	\$ 11,644.43	\$ 12,027.54
Net Change per ADA		\$ 1,202.17	\$ 807.34	\$ 223.60	\$ 325.91	\$ 351.95	\$ 102.61	\$ 383.11
Net Percent Change		13.93%	8.21%	2.10%	3.00%	3.15%	0.89%	3.29%



	Student Summary, excluding COE							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment	1,260	1,294	1,263	1,246	1,246	1,246	-	-
Unduplicated Pupil Count (UPC)	52	50	50	51	51	51	-	-
Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,210.00	1,210.00	1,210.00	-	-



Hillsborough City Elementary (68908) - 2024-25 First Interim Budget
Charts and Graphs

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	257,163.83		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					187,363.83	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					69,800.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	337,163.83	337,163.83		

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,497,207.53
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 137,716.58
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Contracted actuarial studies, enterprise resource planning software (CECC), Laserfiche document solutions, DocuDesign, Third Party Administrators for 403(b) and 457, record storage (Vital Records Control), record destruction (Corodata Shredding), parcel tax data software, Via Heart Project AED for safety, advertising for job openings, absence management, TB and fingerprinting.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 32,517,253.41

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.03%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,608,844.37
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 679,057.68

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	176,804.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,464,706.97
9. Carry-Forward Adjustment (Part IV, Line F)	177,431.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,642,138.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,030,561.08
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,879,151.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,925,128.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	432,329.33
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	655,564.91
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	21,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,946.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,338,203.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	659,628.92
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	38,965,514.32
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.33%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.78%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,464,706.97
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.87%) times Part III, Line B19); zero if negative	177,431.28
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	177,431.28
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	177,431.28

Approved indirect cost rate: 5.87%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,671,931.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	384,289.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	432,329.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	96,457.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	51,666.32
4. Other Transfers Out	All	9200	7200-7299	63,218.94
5. Interfund Transfers Out	All	9300	7600-7629	257,163.83
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	726,857.31
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,627,693.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	188,122.08
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				39,848,070.59
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,210.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				32,932.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				37,603,951.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				37,603,951.36
B. Required effort (Line A.2 times 90%)				33,843,556.22
C. Current year expenditures (Line I.E and Line II.B)				39,848,070.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)				0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			5,805,373.21	4,428,439.89	3,356,811.34	663,172.96	175,058.29	(1,770,868.63)	8,057,766.02	7,954,435.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,569.00	25,807.00		61,737.00	10,323.00	11,699.00
Property Taxes	8020-8079					1,005,363.50	1,320,660.11	11,395,702.59	1,801,550.36	
Miscellaneous Funds	8080-8099				5,694.67			463,837.20		
Federal Revenue	8100-8299		(975.99)			7,202.00	9,552.83	58.05	21,392.95	278,041.52
Other State Revenue	8300-8599		62,693.00	102,566.60	305,435.47	(21,536.79)		123,216.88	23,892.00	1,610,714.64
Other Local Revenue	8600-8799		100,945.14	195,188.13	469,225.84	1,865,568.08	97,166.22	1,297,125.61	1,480,829.03	9,418.87
Interfund Transfers In	8900-8929					80,000.00	0.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			188,469.15	323,561.73	867,924.98	2,962,403.79	1,427,379.16	13,341,677.33	3,337,987.34	1,909,874.03
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		235,137.62	197,706.31	1,776,659.93	1,779,476.52	1,772,893.99	1,772,893.99	1,772,893.99	1,772,893.99
Classified Salaries	2000-2999		378,505.70	250,419.38	530,607.42	470,872.60	457,913.63	457,913.63	457,913.63	457,913.63
Employee Benefits	3000-3999		180,950.08	219,434.19	795,712.62	779,792.26	770,625.38	770,625.38	770,625.38	2,466,108.38
Books and Supplies	4000-4999		180,994.57	142,454.22	127,604.51	79,472.42	40,031.42	120,917.99	120,917.99	120,917.99
Services	5000-5999		793,181.25	413,401.27	279,835.05	445,486.84	324,626.79	383,605.66	383,605.66	383,605.66
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00			
Other Outgo	7000-7499		0.00	4,830.92	4,830.92	0.00	8,131.60	23,107.86	23,107.86	23,107.82
Interfund Transfers Out	7600-7629									69,800.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,768,769.22	1,228,246.29	3,515,250.45	3,555,100.64	3,374,222.81	3,529,064.51	3,529,064.51	5,294,347.47
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,493.99	(1,818.15)		(19,079.26)	(49.55)			(41.78)	
Accounts Receivable	9200-9299	863,084.90	186,121.34	235,656.76	1,569.34	79,714.66	22,054.84	(897.14)	(3,270.55)	1,258.62
Due From Other Funds	9310	75,000.00								
Stores	9320									
Prepaid Expenditures	9330	355,643.00	237,331.34	(399.00)	(252.24)	0.00	(5,264.00)		(27,945.24)	(1,178.33)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,325,221.89	421,634.53	235,257.76	(17,762.16)	79,665.11	16,790.84	(897.14)	(31,257.57)	80.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	794,228.43	218,267.78	402,201.75	28,550.75	(24,917.07)	15,874.11	(16,918.97)	(119,003.92)	61,593.49
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	21,124.34	0.00				0.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		815,352.77	218,267.78	402,201.75	28,550.75	(24,917.07)	15,874.11	(16,918.97)	(119,003.92)	61,593.49
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		509,869.12	203,366.75	(166,943.99)	(46,312.91)	104,582.18	916.73	16,021.83	87,746.35	(61,513.20)
E. NET INCREASE/DECREASE (B - C + D)			(1,376,933.32)	(1,071,628.55)	(2,693,638.38)	(488,114.67)	(1,945,926.92)	9,828,634.65	(103,330.82)	(3,445,986.64)
F. ENDING CASH (A + E)			4,428,439.89	3,356,811.34	663,172.96	175,058.29	(1,770,868.63)	8,057,766.02	7,954,435.20	4,508,448.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		4,508,448.56	2,944,260.92	9,941,867.97	8,803,926.34				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,532.00	11,699.00	11,699.00	73,485.00	0.00		419,164.00	419,164.00
Property Taxes	8020-8079	1,317,663.07	8,322,798.66	2,006,845.05	437,383.67			27,607,967.01	27,607,967.01
Miscellaneous Funds	8080-8099	5,377.80	329,930.56	81,235.79	201,993.53			1,088,069.55	1,088,069.55
Federal Revenue	8100-8299		24,437.03	24,522.00	20,059.35			384,289.74	384,289.74
Other State Revenue	8300-8599	148,312.15	46,634.00	116,701.70	201,706.38			2,720,336.03	2,720,335.93
Other Local Revenue	8600-8799	405,828.57	2,097,732.53	161,563.98	495,000.00			8,675,592.00	8,675,592.00
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,950,713.59	10,833,231.78	2,402,567.52	1,429,627.93	0.00	0.00	40,975,418.33	40,975,418.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,772,893.99	1,812,147.69	1,812,147.69	1,812,147.69	0.00		18,289,893.40	18,289,893.40
Classified Salaries	2000-2999	457,913.63	492,441.23	492,441.23	492,441.22			5,397,296.93	5,397,296.93
Employee Benefits	3000-3999	953,490.31	953,490.31	953,490.31	953,490.32			10,567,834.92	10,567,834.92
Books and Supplies	4000-4999	120,917.99	230,612.85	120,917.99	120,917.99	250,000.00		1,776,677.93	1,776,677.93
Services	5000-5999	383,605.66	383,605.66	283,601.00	394,661.20	200,025.34		5,052,847.04	5,052,847.04
Capital Outlay	6000-6999	96,457.53						96,457.53	96,457.53
Other Outgo	7000-7499	23,107.86	23,107.86	23,107.86	23,107.86	54,211.51		233,759.93	233,759.93
Interfund Transfers Out	7600-7629				187,363.83			257,163.83	257,163.83
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,808,386.97	3,895,405.60	3,685,706.08	3,984,130.11	504,236.85	0.00	41,671,931.51	41,671,931.51
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(45.22)		21,743.30			709.34	
Accounts Receivable	9200-9299	256,133.33	6,826.61		(889,754.68)			(104,586.87)	
Due From Other Funds	9310				(75,000.00)			(75,000.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330		(36,137.90)	(126,531.04)	(15,187.23)			24,436.36	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		256,133.33	(29,356.51)	(126,531.04)	(958,198.61)	0.00	0.00	(154,441.17)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(37,352.41)	(89,137.38)	(271,727.97)	(268,498.44)			(101,068.28)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(40,323.38)			(40,323.38)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(37,352.41)	(89,137.38)	(271,727.97)	(308,821.82)	0.00	0.00	(141,391.66)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		293,485.74	59,780.87	145,196.93	(649,376.79)	0.00	0.00	(13,049.51)	
E. NET INCREASE/DECREASE (B - C + D)		(1,564,187.64)	6,997,607.05	(1,137,941.63)	(3,203,878.97)	(504,236.85)	0.00	(709,562.69)	(696,513.28)
F. ENDING CASH (A + E)		2,944,260.92	9,941,867.97	8,803,926.34	5,600,047.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,095,810.52	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			5,600,047.37	4,219,787.94	2,966,742.16	(121,521.14)	(363,459.33)	(2,535,784.93)	7,610,375.19	6,912,712.86
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		25,807.00	(35,704.00)	87,545.00	25,807.00		61,737.00	10,323.00	11,699.00
Property Taxes	8020- 8079					957,838.75	1,259,322.52	11,908,509.21	1,801,550.36	
Miscellaneous Funds	8080- 8099				14,036.77			463,837.20		
Federal Revenue	8100- 8299		(975.99)			15,213.12	(14,456.40)	58.05	21,392.95	250,092.21
Other State Revenue	8300- 8599		62,693.00	51,962.58	156,322.61	351,307.38		123,216.88	23,892.00	1,502,552.70
Other Local Revenue	8600- 8799		100,945.14	87,377.97	407,126.51	1,734,929.11	202,203.37	1,297,125.61	1,119,436.57	9,418.87
Interfund Transfers In	8900- 8929						80,000.00			
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			188,469.15	103,636.55	665,030.89	3,085,095.36	1,527,069.49	13,854,483.95	2,976,594.88	1,773,762.78
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		235,137.62	198,351.69	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21
Classified Salaries	2000- 2999		378,505.70	292,045.65	453,588.66	453,588.66	453,588.66	453,588.66	491,246.56	491,246.56
Employee Benefits	3000- 3999		180,950.08	202,807.40	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.19
Books and Supplies	4000- 4999		180,994.57	246,217.52	85,770.48	85,770.48	85,770.48	85,770.48	85,770.48	85,770.48
Services	5000- 5999		793,181.25	300,387.33	329,089.71	329,089.71	329,089.71	329,089.71	329,089.71	329,089.71
Capital Outlay	6000- 6999		0.00	19,700.00						
Other Outgo	7000- 7499		5,055.39	5,055.39	22,780.40	22,780.40	22,780.40	22,780.40	22,780.40	22,780.40
Interfund Transfers Out	7600- 7629									35,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,773,824.61	1,264,564.98	3,724,345.66	3,724,345.66	3,724,345.66	3,724,345.66	3,762,003.56	3,797,003.55
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,493.99	(25.31)			(38.08)			(41.78)	
Accounts Receivable	9200-9299	863,084.90	186,121.34	488,444.60	3,323.53	71,476.94	22,054.84	(897.14)	(3,270.55)	1,258.62
Due From Other Funds	9310	75,000.00								
Stores	9320	355,643.00	237,267.78	(287,147.24)	(252.24)	285,544.80	(5,264.10)		(27,945.24)	(1,178.33)
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,325,221.89	423,363.81	201,297.36	3,071.29	356,983.66	16,790.74	(897.14)	(31,257.57)	80.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	794,228.43	218,267.78	293,414.71	32,019.82	(40,328.45)	(48,483.21)	(16,918.97)	(119,003.92)	61,593.49
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	21,124.34					40,323.38			
Deferred Inflows of Resources	9690									
SUBTOTAL		815,352.77	218,267.78	293,414.71	32,019.82	(40,328.45)	(8,159.83)	(16,918.97)	(119,003.92)	61,593.49
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		509,869.12	205,096.03	(92,117.35)	(28,948.53)	397,312.11	24,950.57	16,021.83	87,746.35	(61,513.20)
E. NET INCREASE/DECREASE (B - C + D)			(1,380,259.43)	(1,253,045.78)	(3,088,263.30)	(241,938.19)	(2,172,325.60)	10,146,160.12	(697,662.33)	(2,084,753.97)
F. ENDING CASH (A + E)			4,219,787.94	2,966,742.16	(121,521.14)	(363,459.33)	(2,535,784.93)	7,610,375.19	6,912,712.86	4,827,958.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		4,827,958.89	3,310,154.66	10,912,780.84	9,805,161.28				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,532.00	73,210.00	11,699.00	73,509.00			419,164.00	419,164.00
Property Taxes	8020-8079	1,317,663.07	8,697,324.60	2,172,492.09	437,383.67			28,552,084.27	28,552,084.27
Miscellaneous Funds	8080-8099	5,377.80	329,930.56	25,413.02	176,580.51			1,015,175.86	1,015,175.86
Federal Revenue	8100-8299		25,413.02	24,522.00	20,059.35			341,318.31	341,318.31
Other State Revenue	8300-8599	148,312.15	46,634.00	116,701.70				2,583,595.00	2,583,595.00
Other Local Revenue	8600-8799	405,828.57	2,133,037.11	161,563.98	495,000.00			8,153,992.81	8,153,992.81
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,950,713.59	11,305,549.29	2,512,391.79	1,202,532.53	0.00	0.00	41,145,330.25	41,145,330.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,817,376.21	1,817,376.21	1,820,580.93	1,820,580.96			18,613,660.88	18,613,660.88
Classified Salaries	2000-2999	491,246.56	491,246.56	491,246.56	491,246.57			5,432,385.36	5,432,385.36
Employee Benefits	3000-3999	1,015,740.20	1,016,440.62	1,015,740.20	1,015,740.20			10,541,859.89	10,541,859.89
Books and Supplies	4000-4999	85,770.48	85,770.48	85,770.48	85,770.49	59,980.28		1,344,897.18	1,344,897.18
Services	5000-5999	329,089.71	329,089.71	329,089.71	329,089.72	72,125.39		4,456,591.08	4,456,591.08
Capital Outlay	6000-6999							19,700.00	19,700.00
Other Outgo	7000-7499	22,780.40	22,780.40	22,780.40	22,780.40			237,914.78	237,914.78
Interfund Transfers Out	7600-7629						171,149.70	206,149.70	206,149.70
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,762,003.56	3,762,703.98	3,765,208.28	3,765,208.34	132,105.67	171,149.70	40,853,158.87	40,853,158.87
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(45.22)		21,743.30			21,592.91	
Accounts Receivable	9200-9299	256,133.33	6,826.61		(889,754.68)			141,717.44	
Due From Other Funds	9310				(75,000.00)			(75,000.00)	
Stores	9320		(36,137.90)	(126,531.04)	(15,187.23)			23,169.26	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		256,133.33	(29,356.51)	(126,531.04)	(958,198.61)	0.00	0.00	111,479.61	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(37,352.41)	(89,137.38)	(271,727.97)	(268,498.44)			(286,154.95)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				40,323.38			80,646.76	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(37,352.41)	(89,137.38)	(271,727.97)	(228,175.06)	0.00	0.00	(205,508.19)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		293,485.74	59,780.87	145,196.93	(730,023.55)	0.00	0.00	316,987.80	
E. NET INCREASE/DECREASE (B - C + D)		(1,517,804.23)	7,602,626.18	(1,107,619.56)	(3,292,699.36)	(132,105.67)	(171,149.70)	609,159.18	292,171.38
F. ENDING CASH (A + E)		3,310,154.66	10,912,780.84	9,805,161.28	6,512,461.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,209,206.55	

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	28,027,131.01	3.31%	28,955,807.98	2.85%	29,779,677.13
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	373,275.86	7.10%	399,770.00	0.00%	399,770.00
4. Other Local Revenues	8600-8799	4,992,416.35	(5.58%)	4,713,836.72	(6.09%)	4,426,550.39
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,162,864.10)	1.67%	(7,282,708.61)	2.27%	(7,448,241.77)
6. Total (Sum lines A1 thru A5c)		26,309,959.12	2.12%	26,866,706.09	1.38%	27,237,755.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,603,643.98		14,195,671.90
b. Step & Column Adjustment				592,027.92		146,182.64
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,603,643.98	4.35%	14,195,671.90	1.03%	14,341,854.54
2. Classified Salaries						
a. Base Salaries				2,906,146.50		2,917,955.20
b. Step & Column Adjustment				11,808.70		25,172.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,906,146.50	.41%	2,917,955.20	.86%	2,943,127.92
3. Employee Benefits	3000-3999	5,995,257.59	(.30%)	5,977,128.55	3.24%	6,171,042.46
4. Books and Supplies	4000-4999	1,167,438.53	(26.57%)	857,300.63	(.12%)	856,300.63
5. Services and Other Operating Expenditures	5000-5999	2,620,498.36	(13.76%)	2,260,015.19	1.24%	2,288,015.19
6. Capital Outlay	6000-6999	20,200.00	(2.48%)	19,700.00	0.00%	19,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	154,889.48	2.28%	158,418.78	0.00%	158,418.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	257,163.83	(19.84%)	206,149.70	0.00%	206,149.70
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,725,238.27	(.50%)	26,592,339.95	1.48%	26,984,609.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(415,279.15)		274,366.14		253,146.53
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,463,396.01		5,048,116.86		5,322,483.00
2. Ending Fund Balance (Sum lines C and D1)		5,048,116.86		5,322,483.00		5,575,629.53
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	360,643.00		360,643.00		360,643.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	716,232.77		816,232.77		916,232.77
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,500,315.89		2,452,144.73		2,475,335.22

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	1,470,925.20		1,693,462.50		1,823,418.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,048,116.86		5,322,483.00		5,575,629.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,500,315.89		2,452,144.73		2,475,335.22
c. Unassigned/Unappropriated	9790	1,470,925.20		1,693,462.50		1,823,418.54
(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	637,842.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,609,083.09		4,145,607.23		4,298,753.76
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,088,069.55	(6.70%)	1,015,175.86	0.00%	1,015,175.86
2. Federal Revenues	8100-8299	384,289.74	(11.18%)	341,318.31	0.00%	341,318.31
3. Other State Revenues	8300-8599	2,347,060.07	(6.95%)	2,183,825.00	0.00%	2,183,825.00
4. Other Local Revenues	8600-8799	3,683,175.65	(6.60%)	3,440,156.09	0.00%	3,440,156.09
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	7,162,864.10	1.67%	7,282,708.61	2.27%	7,448,241.77
6. Total (Sum lines A1 thru A5c)		14,665,459.11	(2.74%)	14,263,183.87	1.16%	14,428,717.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,686,249.42		4,417,988.98
b. Step & Column Adjustment				(268,260.44)		13,526.76
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,686,249.42	(5.72%)	4,417,988.98	.31%	4,431,515.74
2. Classified Salaries						
a. Base Salaries				2,491,150.43		2,514,430.16
b. Step & Column Adjustment				23,279.73		18,946.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,491,150.43	.93%	2,514,430.16	.75%	2,533,376.73
3. Employee Benefits	3000-3999	4,572,577.33	(.17%)	4,564,731.34	1.58%	4,636,981.17
4. Books and Supplies	4000-4999	609,239.40	(19.97%)	487,596.55	(19.74%)	391,332.23
5. Services and Other Operating Expenditures	5000-5999	2,432,348.68	(9.04%)	2,212,495.89	(3.35%)	2,138,275.89
6. Capital Outlay	6000-6999	76,257.53	(100.00%)		0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	78,870.45	.79%	79,496.00	0.00%	79,496.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,946,693.24	(4.48%)	14,276,738.92	(.04%)	14,270,977.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(281,234.13)		(13,555.05)		157,739.27
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		851,846.32		570,612.19		557,057.14
2. Ending Fund Balance (Sum lines C and D1)		570,612.19		557,057.14		714,796.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	580,397.50		557,057.14		714,796.41
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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	(9,785.31)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		570,612.19		557,057.14		714,796.41
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.						

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	29,115,200.56	2.94%	29,970,983.84	2.75%	30,794,852.99
2. Federal Revenues	8100-8299	384,289.74	(11.18%)	341,318.31	0.00%	341,318.31
3. Other State Revenues	8300-8599	2,720,335.93	(5.03%)	2,583,595.00	0.00%	2,583,595.00
4. Other Local Revenues	8600-8799	8,675,592.00	(6.01%)	8,153,992.81	(3.52%)	7,866,706.48
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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)		40,975,418.23	.38%	41,129,889.96	1.30%	41,666,472.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,289,893.40		18,613,660.88
b. Step & Column Adjustment				323,767.48		159,709.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,289,893.40	1.77%	18,613,660.88	.86%	18,773,370.28
2. Classified Salaries						
a. Base Salaries				5,397,296.93		5,432,385.36
b. Step & Column Adjustment				35,088.43		44,119.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,397,296.93	.65%	5,432,385.36	.81%	5,476,504.65
3. Employee Benefits	3000-3999	10,567,834.92	(.25%)	10,541,859.89	2.52%	10,808,023.63
4. Books and Supplies	4000-4999	1,776,677.93	(24.30%)	1,344,897.18	(7.23%)	1,247,632.86
5. Services and Other Operating Expenditures	5000-5999	5,052,847.04	(11.49%)	4,472,511.08	(1.03%)	4,426,291.08
6. Capital Outlay	6000-6999	96,457.53	(79.58%)	19,700.00	304.57%	79,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	233,759.93	1.78%	237,914.78	0.00%	237,914.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	257,163.83	(19.84%)	206,149.70	0.00%	206,149.70
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)		41,671,931.51	(1.93%)	40,869,078.87	.95%	41,255,586.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(696,513.28)		260,811.09		410,885.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,315,242.33		5,618,729.05		5,879,540.14
2. Ending Fund Balance (Sum lines C and D1)		5,618,729.05		5,879,540.14		6,290,425.94
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	360,643.00		360,643.00		360,643.00
b. Restricted	9740	580,397.50		557,057.14		714,796.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	716,232.77		816,232.77		916,232.77
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,500,315.89		2,452,144.73		2,475,335.22

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	1,461,139.89		1,693,462.50		1,823,418.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,618,729.05		5,879,540.14		6,290,425.94
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	2,500,315.89		2,452,144.73		2,475,335.22
c. Unassigned/Unappropriated	9790	1,470,925.20		1,693,462.50		1,823,418.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(9,785.31)		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	637,842.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,599,297.78		4,145,607.23		4,298,753.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.04%		10.14%		10.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,210.00		1,210.00		1,210.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,671,931.51		40,869,078.87		41,255,586.98
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		41,671,931.51		40,869,078.87		41,255,586.98
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)		1,250,157.95		1,226,072.37		1,237,667.61
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)		1,250,157.95		1,226,072.37		1,237,667.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

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

1A. Calculating the District's ADA Variances					
DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.					
Estimated Funded ADA					
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2024-25)	District Regular	1,213.16	1,210.00		
	Charter School	0.00	0.00		
	Total ADA	1,213.16	1,210.00	(.3%)	Met
1st Subsequent Year (2025-26)	District Regular	1,213.16	1,210.00		
	Charter School				
	Total ADA	1,213.16	1,210.00	(.3%)	Met
2nd Subsequent Year (2026-27)	District Regular	1,213.16	1,210.00		
	Charter School				
	Total ADA	1,213.16	1,210.00	(.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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.
Explanation: (required if NOT met)	

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, 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			
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		(Form 01CS, Item 3B)	CALPADS/Projected		
Current Year (2024-25)	District Regular	1,260.00	1,241.00		
	Charter School				
	Total Enrollment	1,260.00	1,241.00	(1.5%)	Met
1st Subsequent Year (2025-26)	District Regular	1,260.00	1,241.00		
	Charter School				
	Total Enrollment	1,260.00	1,241.00	(1.5%)	Met
2nd Subsequent Year (2026-27)	District Regular	1,260.00	1,241.00		
	Charter School				
	Total Enrollment	1,260.00	1,241.00	(1.5%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,212	1,260	
Charter School			
Total ADA/Enrollment	1,212	1,260	96.2%
Second Prior Year (2022-23)			
District Regular	1,235	1,294	
Charter School			
Total ADA/Enrollment	1,235	1,294	95.4%
First Prior Year (2023-24)			
District Regular	1,213	1,264	
Charter School	0		
Total ADA/Enrollment	1,213	1,264	96.0%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	1,210	1,241		
Charter School	0			
Total ADA/Enrollment	1,210	1,241	97.5%	Not Met
1st Subsequent Year (2025-26)				
District Regular	1,210	1,241		
Charter School				
Total ADA/Enrollment	1,210	1,241	97.5%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	1,210	1,241		
Charter School				
Total ADA/Enrollment	1,210	1,241	97.5%	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 following CDE directions and account for Independent Studies ADA.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	28,042,400.27	28,027,131.01	(.1%)	Met
1st Subsequent Year (2025-26)	28,971,248.27	28,955,807.98	(.1%)	Met
2nd Subsequent Year (2026-27)	29,795,269.11	29,779,677.13	(.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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	19,980,133.40	23,382,001.35	85.5%
Second Prior Year (2022-23)	21,551,729.38	24,658,021.88	87.4%
First Prior Year (2023-24)	21,562,987.85	24,951,585.33	86.4%
	Historical Average Ratio:		86.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	22,505,048.07	26,468,074.44	85.0%	Met
1st Subsequent Year (2025-26)	23,090,755.65	26,386,190.25	87.5%	Met
2nd Subsequent Year (2026-27)	23,456,024.92	26,778,459.52	87.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	360,839.31	384,289.74	6.5%	Yes
1st Subsequent Year (2025-26)	341,318.31	341,318.31	0.0%	No
2nd Subsequent Year (2026-27)	341,318.31	341,318.31	0.0%	No

Explanation:
(required if Yes)

AB602, Resource 33xx increased by \$24,723.43, Title II Part A Resource 4035 decreased by \$490 and Title III LEP Resource 4203 decreased by \$783, with a total net increase of \$23,450.43.

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

Current Year (2024-25)	2,661,493.94	2,720,335.93	2.2%	No
1st Subsequent Year (2025-26)	2,583,595.00	2,583,595.00	0.0%	No
2nd Subsequent Year (2026-27)	2,583,595.00	2,583,595.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	8,515,385.27	8,675,592.00	1.9%	No
1st Subsequent Year (2025-26)	8,153,992.81	8,153,992.81	0.0%	No
2nd Subsequent Year (2026-27)	7,866,706.48	7,866,706.48	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	1,585,261.10	1,776,677.93	12.1%	Yes
1st Subsequent Year (2025-26)	1,344,897.18	1,344,897.18	0.0%	No
2nd Subsequent Year (2026-27)	1,247,632.86	1,247,632.86	0.0%	No

Explanation:
(required if Yes)

Increase of Supplies budget by resource are: Site budgets--RS 0375 Arts, Elective Enhance 23-24 HSF Fund a Need \$50,063.56; RS 0378 24-25 Fund a Need \$333,000 Superintendent's Discretion \$6,883.25; RS 0410 Parent Group \$21,891.35; RS 9003 Crocker PE \$10,730.44. District budget--RS 6300 Lottery for instructional supplies/subscriptions \$25,948.17; RS 6762 AMIM \$24,772.34; RS non-instructional supplies \$14,196.22; inventoried instructional supplies \$13,574.82.

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

Current Year (2024-25)	4,787,494.04	5,052,847.04	5.5%	Yes
1st Subsequent Year (2025-26)	4,456,591.08	4,472,511.08	.4%	No
2nd Subsequent Year (2026-27)	4,410,371.08	4,426,291.08	.4%	No

Explanation:
(required if Yes)

Increases from: Resource 0000, insurance \$51,616.84, utilities (electricity, water, garbage) \$37,200, consulting services \$53,692.78, licensing \$10,880, telephone \$17,000; Resource 0375 24-25 Fund a Need \$333,000 Superintendent's discretion, \$15,000 on travel and conference; Resource 6300 Lottery for instructional memberships and licenses \$25,927.39. Resource 6500 Special Ed Services decreased by \$67,953.27; Resource 6762 increased by \$51,185.61 on Travel and Conference, \$10,250 on consulting services, \$69,162.64 on licensing, a Resource total of \$134,462.25.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	11,537,718.52	11,780,217.67	2.1%	Met
1st Subsequent Year (2025-26)	11,078,906.12	11,078,906.12	0.0%	Met
2nd Subsequent Year (2026-27)	10,791,619.79	10,791,619.79	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	6,372,755.14	6,829,524.97	7.2%	Not Met
1st Subsequent Year (2025-26)	5,801,488.26	5,817,408.26	.3%	Met
2nd Subsequent Year (2026-27)	5,658,003.94	5,673,923.94	.3%	Met

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

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

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

Explanation:

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

Increase of Supplies budget by resource are: Site budgets--RS 0375 Arts, Elective Enhance 23-24 HSF Fund a Need \$50,063.56; RS 0378 24-25 Fund a Need \$333,000 Superintendent's Discretion \$6,883.25; RS 0410 Parent Group \$21,891.35; RS 9003 Crocker PE \$10,730.44. District budget--RS 6300 Lottery for Instructional supplies/subscriptions \$25,948.17; RS 6762 AMIM \$24,772.34; RS non-instructional supplies \$14,196.22; inventoried instructional supplies \$13,574.82.

Explanation:

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

Increases from: Resource 0000, insurance \$51,616.84, utilities (electricity, water, garbage) \$37,200, consulting services \$53,692.78, licensing \$10,880, telephone \$17,000; Resource 0375 24-25 Fund a Need \$333,000 Superintendent's discretion, \$15,000 on travel and conference; Resource 6300 lottery for instructional memberships and licenses \$25,927.39. Resource 6500 Special Ed Services decreased by \$67,953.27; Resource 6762 increased by \$51,185.61 on Travel and Conference, \$10,250 on consulting services, \$69,162.64 on licensing, a Resource total of \$134,462.25.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,199,293.46	1,197,699.43	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,197,699.43	

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

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

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

As of this first interim budget, budget is more than adequate to address the District's RRM needs, which is only \$1,594.03 short of the required minimum. The District will for sure increase the required minimum at 2nd Interim and carry over the remaining balance at 24-25 year end for future RRM use.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.0%	10.1%	10.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.4%	3.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(415,279.15)	26,725,238.27	1.6%	Met
1st Subsequent Year (2025-26)	274,366.14	26,592,339.95	N/A	Met
2nd Subsequent Year (2026-27)	253,146.53	26,984,609.22	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	5,618,729.05	Met
1st Subsequent Year (2025-26)	5,879,540.14	Met
2nd Subsequent Year (2026-27)	6,290,425.94	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	5,600,047.37	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,210	1,210	1,210
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	41,671,931.51	40,869,078.87	41,255,586.98
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,671,931.51	40,869,078.87	41,255,586.98

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,250,157.95	1,226,072.37	1,237,667.61
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,250,157.95	1,226,072.37	1,237,667.61

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,500,315.89	2,452,144.73	2,475,335.22
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,470,925.20	1,693,462.50	1,823,418.54
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(9,785.31)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	637,842.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,599,297.78	4,145,607.23	4,298,753.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.04%	10.14%	10.42%
District's Reserve Standard (Section 10B, Line 7):	1,250,157.95	1,226,072.37	1,237,667.61
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(7,302,888.24)	(7,162,864.10)	-1.9%	(140,024.14)	Met
1st Subsequent Year (2025-26)	(7,282,708.61)	(7,282,708.61)	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	(7,448,241.77)	(7,448,241.77)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	80,000.00	80,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	206,149.70	257,163.83	24.7%	51,014.13	Not Met
1st Subsequent Year (2025-26)	206,149.70	206,149.70	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	206,149.70	206,149.70	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

Interfund transfer to Fund 20 OPEB increased from \$35,000 to \$69,800, the latter representing 10% of the 2023-24 surplus, as approved by the Board; first interim also projects transfer to Fund 13 Cafeteria will increase from \$171,149.70 to \$187,363.83.

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

Project Information:
(required if YES)

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

Total Annual Payments:	7,796,339	8,660,209	8,911,985	8,443,778
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(Required if Yes
to increase in total
annual payments)

The increase is funded by Hillsborough tax payers.

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

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

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

No

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

- Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

5,194,953.00	4,760,764.00
5,194,953.00	4,760,764.00

Data must be entered.

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

Actuarial	Actuarial
	Jun 30, 2024

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00	384,215.00
0.00	384,215.00
0.00	384,215.00

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

239,469.81	240,564.31
239,469.81	240,564.31
239,469.81	240,564.31

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

239,469.81	240,564.31
239,469.81	240,564.31
239,469.81	240,564.31

- d. Number of retirees receiving OPEB benefits
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

68	68
68	68
68	68

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	106.7	108.5	108.5	108.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	189,119		
		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,356,935	1,492,629	1,641,891
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	189,222	191,114	193,025
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	56.6	63.0	63.0	63.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

66,162

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	533,903	587,293	646,023
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	51,028	52,878	54,796
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

No

No

Total cost of salary settlement

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

Negotiations Not Settled

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

40,490

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(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

231,334

254,467

279,914

3. Percent of H&W cost paid by employer

80.0%

80.0%

80.0%

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

10.0%

10.0%

10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

17,671

17,847

18,026

3. Percent change in step and column over prior year

1.0%

1.0%

1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of other benefits

0

0

0

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

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Our previous Superintendent retired as of June 30, 2024 and new Superintendent came on board on July 1, 2024.

End of School District First Interim Criteria and Standards Review

First Interim
Actuals to Date 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9790	6388	9790	(\$18,654.88)

Explanation: This is deferred revenue now being spent in 2024-25.

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

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

Exception

FUND	RESOURCE	NEG. EFB
01	6388	(\$18,654.88)

Explanation: This is deferred revenue now being spent in 2024-25.

Total of negative resource balances for Fund 01 (\$18,654.88)

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6388	9790	(\$18,654.88)

Explanation: This is deferred revenue now being spent in 2024-25.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9790	6388	9790	(\$18,654.88)

Explanation: This is deferred revenue now being spent in 2024-25.

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

FUND	RESOURCE	NEG. EFB
01	6388	(\$18,654.88)
Explanation: This is deferred revenue now being spent in 2024-25.		
Total of negative resource balances for Fund 01		(\$18,654.88)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>								
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>								
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>								
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>								
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>								
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>								
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>6388</td><td>9790</td><td>(\$18,654.88)</td></tr></table> <p>Explanation: This is deferred revenue now being spent in 2024-25.</p>	FUND	RESOURCE	OBJECT	VALUE	01	6388	9790	(\$18,654.88)	
FUND	RESOURCE	OBJECT	VALUE						
01	6388	9790	(\$18,654.88)						
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>								
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>								
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>								
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>								
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>								
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>								
<u>EXPORT VALIDATION CHECKS</u>									
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>								
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>								
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>								

First Interim
Projected Totals 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	7415	(\$9,785.31)
Explanation: The Districted participated 2023-24 Classified Employee Summer Assistance Program and paid 29 10-11 month employees a total of \$105,886 state matching funds and contributed \$9,785.31 statutory payroll benefits.		
Total of negative resource balances for Fund 01		(\$9,785.31)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	7415	9790	(\$9,785.31)
Explanation: The Districted participated 2023-24 Classified Employee Summer Assistance Program and paid 29 10-11 month employees a total of \$105,886 state matching funds and contributed \$9,785.31 statutory payroll benefits.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>