

**Sequoia Union Board of Trustees**  
**Regular Board Meeting**  
**March 6, 2025 at 6:00 p.m.**

A special meeting of the Board of the Sequoia Union Elementary School will be held at 23958 Avenue 324, Lemon Cove, CA.

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the school office at (559) 564-2106 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District office located at 23958 Ave. 324, Lemon Cove, California during normal business hours and on the website at <https://www.sequoiaunion.org/>

1. **CALL TO ORDER at 6:00 pm**
2. **FLAG SALUTE**
3. **APPROVAL OF AGENDA**

4. **COMMENTS FROM THE PUBLIC**

Board Policy #9323 allows members of the public to address the Board regarding any agenda item or other item within the subject matter jurisdiction of the Board. Individual speakers are allowed three minutes to address the Board. The Board shall limit the total time for public input on each item to 20 minutes. Before making a comment, please gain recognition from the Chair and direct your comments through the Chair. Board members may engage in limited discussion of non-agenda items or issues raised during public comments, to briefly ask clarifying questions, make a brief announcement, report on their own activities, or to refer the matter to staff.

5. **STUDENT/STAFF/PUBLIC ACKNOWLEDGEMENT**

- 5.1 Jason Castillo, President, SETA
- 5.2 Yearbook Photos

6. **CORRESPONDENCE**

7. **PUBLIC HEARING**

**8. ACTION ITEMS**

8.1 OES 130

8.2 Interdistrict Transfers

**9. DISCUSSION & REPORTS**

**10. CONSTRUCTION/MODERNIZATION ITEMS**

**11. SUPERINTENDENT**

11.1 Field Trips

3-13-25 - 8th Grade - Monarch Madness - Exeter High School

11.2 Kaweah Pump - Downed Power Pole/Line

11.3 Extended Day Kindergarten Resolution (EC 46111)

11.4 TK/Kinder Program Plan review

**12. HUMAN RESOURCES**

**13. BUSINESS**

13.1 Business Report

13.2 Audit Report

13.3 Budget Revision

13.4 2nd Interim Report

13.5 E- Rate Internet Bids (3)

13.6 Financing Discussion

**14. MAINTENANCE OPERATIONS AND TRANSPORTATION**

14.1 Update

**15. CONSENT AGENDA:** Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Agenda approved by the members of the Governing Board shall be deemed to have been considered in full and adopted as recommended.

15.1 Approve the Minutes of the Special Board Meeting 1-23-2025.

15.2 Approve the Minutes of the Regular Board Meeting 2-6-2025.

**16. ORGANIZATIONAL BUSINESS**

**16.1** Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings

**17. BOARD CALENDAR**

**17.1** Add Special Board Meeting on 3-25-2025

**18. CLOSED SESSION**

**18.1** ANTICIPATED LITIGATION (GC 54956.9) update: 2 potential cases

**18.2.** Public Employee Discipline/Dismissal/Release (Certificated) (GC 54947)

**18.3** GOVERNMENT CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR  
AGENCY REPRESENTATIVE: Superintendent-Principal. EMPLOYEE ORGANIZATION: S.E.T.A.  
UNREPRESENTED EMPLOYEES: Sequoia Union Classified Staff.

**18.4** 25-26 School Year Revoking Charter Agreement

**19. OPEN SESSION: OTHER ACTION ITEMS**

Consideration of items from closed session

**20. ADJOURNMENT**



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## STUDENT/STAFF/PUBLIC ACKNOWLEDGEMENT

5.1 Jason Castillo, President, SETA

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## STUDENT/STAFF/PUBLIC ACKNOWLEDGEMENT

### 5.2 Yearbook Photos

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# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## ACTION ITEMS

8.1 OES 130

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*Small School, Big Heart*

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LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



Cal OES ID No: \_\_\_\_\_

**DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE \_\_\_\_\_ OF THE \_\_\_\_\_  
 (Governing Body) (Name of Applicant)

THAT \_\_\_\_\_, OR  
 (Title of Authorized Agent)

\_\_\_\_\_, OR  
 (Title of Authorized Agent)

\_\_\_\_\_  
 (Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the \_\_\_\_\_,  
 (Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA),** under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the \_\_\_\_\_, a public entity established under the  
 (Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



**Please check the appropriate box below**

- This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): \_\_\_\_\_

Passed and approved this \_\_\_ day of \_\_\_\_\_, 20\_\_\_

\_\_\_\_\_  
 (Name and Title of Governing Body Representative)

\_\_\_\_\_  
 (Name and Title of Governing Body Representative)

\_\_\_\_\_  
 (Name and Title of Governing Body Representative)

**CERTIFICATION**

I, \_\_\_\_\_, duly appointed and \_\_\_\_\_ of  
 (Name) (Title)

\_\_\_\_\_, do hereby certify that the above is a true and  
 (Name of Applicant)

correct copy of a resolution passed and approved by the \_\_\_\_\_  
 (Governing Body)

of the \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_.  
 (Name of Applicant)

\_\_\_\_\_  
 (Signature)

\_\_\_\_\_  
 (Title)





### Cal OES Form 130 Instructions

**A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.**

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

#### **Resolution Section:**

**Governing Body:** This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

**Name of Applicant:** The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

**Authorized Agent:** These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. **Titles Only:** The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.



**Checking Universal or Disaster-Specific Box:** A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

**Governing Body Representative:** These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

**Certification Section:**

**Name and Title:** This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## ACTION ITEMS

### 8.2 Interdistrict Transfers

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

**Interdistrict IN**  
**For Board Approval**  
**2025-2026 School Year**

**Month: March 6, 2025**

<b>SSID #</b>	<b>Grade</b>	<b>District Coming from</b>	<b>Continuing/New</b>
3201527441	8 <sup>th</sup>	Exeter	Continuing
8016580607	8 <sup>th</sup>	Exeter	Continuing



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## SUPERINTENDENT

### 11.1 Field Trips

3-13-25 - 8th Grade - Monarch Madness - Exeter High School

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



**Dr. Scott Pickle  
Superintendent/Principal**

**Field Trip/Transportation Request Form**

Please fill out this request and return the request to the office at least **three** weeks prior to your trip.

Teachers: Mr. Nunes and Mrs. Keller Grade: 8 Date of Request: 2/11/2025

Location: Exeter High School

Copy of Educational Packet attached: YES \_\_\_\_\_ NO **XX**

Cost of Tickets: Students \$0 Adults \$0 Entrance Fee: \$0

# of Student: 41 # of Adults: 2

Meals through Cafeteria: YES: **XX** NO: \_\_\_\_\_

Date of Trip: 3/13/2025 Approximate Miles: 16 X \$2.35 Total Cost of Trip: **37.60**

Time of Departure: 8:00 Time of Return: 1:15

**Deposit Needed: Yes or No (circle one) Deposit Amount: \$ \_\_\_\_\_**

**Safety Inspection:**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Other: \_\_\_\_\_

Transporting by: *Please Choose*

		
Superintendent	PTC President	Director of Transportation

\* Please follow the SOP Email completed form Hard Copy hand delivered to Tanya. Confirmation will be provided once your field trip has been approved by all parties.

***Small School, Big Heart***



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## SUPERINTENDENT

### 11.2 Kaweah Pump - Downed Power Pole/Line

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



15499 Avenue 280 | Visalia, California 93292  
 5597470755 | william.gargan@kaweahpump.com | www.kaweahpump.com

Product/Service	Description	Qty.	Unit Price	Total
PVC WB125	WB 26692 1-1/4IN 5X40 SCH80 OFFS	1	\$111.38	\$111.38
PVC TA125	1-1/4IN TERMINAL ADPT 078087 TA12 1 1/4IN PVC TERMINAL ADPT KRALOY	1	\$1.12	\$1.12
PVC CONDS40-3/4	3/4" SCHEDULE-40 CONDUIT  HEAVY WALL TYPE; PVC MATERIAL; 10 FOOT; 0.78 INCH INNER DIAMETER; 1.05 INCH OUTER DIAMETER; DIRECT BURIAL/CONCRETE ENCASEMENT INSTALLATION; 40 S SCHEDULE; UL 651, ETL APPROVAL; NEMA TC-2, WC1094A APPLICABLE STANDARD; 3/4 INCH TRADE SIZE	20	\$0.695	\$13.90
EXCAVATOR	EXCAVATOR AND AUGGER	1	\$500.00	\$500.00
Lead service/Electrician	Lead technician	10	\$180.00	\$1,800.00*
Second Service Tech	Helper/Assistant technician	10	\$115.00	\$1,150.00*

\* Non-taxable

<b>Subtotal</b>	\$4,886.15
<b>AG TAX (2.75%)</b>	\$53.24
<b>Total</b>	<b>\$4,939.39</b>

We're excited to share that our team at Kaweah Pump Inc is here to help you with your underground pump needs! Given the unique nature of underground pumps, booster pumps, pipe, and electrical repairs, it can be a bit tricky to predict every possible issue and the parts we might need before we get started. But don't worry! With over 50 years of experience as a family of pump professionals, we'll do our very best to evaluate and estimate everything accurately.

While we strive to provide the best service, we want to be transparent: unforeseen issues can sometimes pop up during work on a pumping system and the well. We truly appreciate your understanding as this disclaimer is part of our commitment to honesty and professionalism. Thank you for being a valued customer!  
 Estimate may not include applicable tax.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## SUPERINTENDENT

### 11.3 Extended Day Kindergarten Resolution (EC 46111)

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

**RESOLUTION NO. 2425-09  
OF THE SEQUOIA UNION SCHOOL DISTRICT BOARD OF TRUSTEES  
SUPPORTING COMPLIANCE WITH  
CALIFORNIA EDUCATION CODE SECTIONS 46111 AND 8970**

WHEREAS, the Sequoia Union School District Board of Trustees is committed to ensuring the highest standards of educational excellence and adherence to State laws governing the instructional day and student attendance; and

WHEREAS, California Education Code Section 46111 mandates that the minimum school day in any elementary school where the district maintains two or more sessions shall be no less than 180 minutes of instruction, including supervised recesses, additionally the maximum number of minutes is 240 minutes or four hours; and

WHEREAS, California Education Code Section 8970 establishes the intent of the Legislature to provide all children with developmentally appropriate kindergarten programs that are designed to maximize learning and foster appropriate social, emotional, and cognitive development; and

WHEREAS, California Education Code Section 37202 allows for an extended-day kindergarten class operated as part of an early primary program (EC 8970-8974);

WHEREAS, within an early primary program, kindergartners may exceed the four-hour maximum instructional day otherwise applicable to them (EC 46111);

WHEREAS, on a case-by-case basis, the Board shall determine the viability of extending the instructional day of the kindergarten class operated as part of an early primary program that provides developmentally appropriate activities in a safe, well-supervised, cognitively rich environment (EC 37202);

WHEREAS, the Board recognizes the importance of providing instructional time that aligns with developmental needs, state guidelines, and local educational priorities to ensure student success; and

WHEREAS, the Board is committed to supporting policies that uphold these statutory requirements while fostering an educational environment that prioritizes student engagement, equity, and academic achievement; and

WHEREAS, this District recognizes that high-quality early primary programs help to develop knowledge, skills, and attributes necessary to be successful in school and provide for a smooth transition into the elementary education program of first through sixth grade, this resolution is adopted under the authority of California Education Code Section 8973;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Sequoia Union School District hereby approves the establishment of an early primary program at Sequoia Elementary School commencing with the 2025-26 school year.

THE FOREGOING RESOLUTION was duly passed and adopted by the Board of Education of the Sequoia Union Elementary School District at a Regular Meeting held on the 6th day of March, 2025, by the following call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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[Board President Name]  
President, Board of Trustees

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[Superintendent Name]  
Superintendent, [Name of School District]



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## SUPERINTENDENT

### 11.4 TK/Kinder Program Plan review

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*Small School, Big Heart*

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LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BUSINESS

### 13.1 Business Report

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*Small School, Big Heart*

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LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



**SEQUOIA UNION | SCHOOL DISTRICT**

# Business Report

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DISTRICT BUSINESS MANAGER

MARCH 6, 2025

# Agenda

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- Enrollment
- Budgets District and Charter
- Vendor Payments
- Payroll
- Bank Account Balances
- Questions

# Enrollment Summary by Grade

As of 2/28/2025

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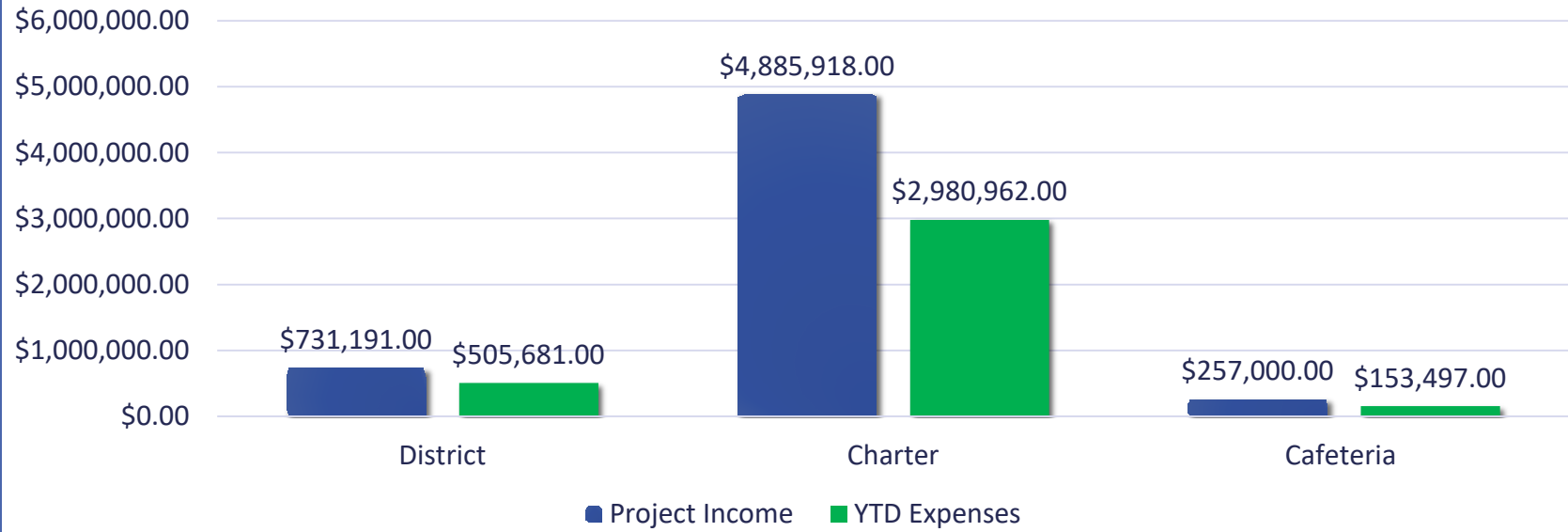
Grade	Carry FWD	Gain	Loss	Enrollment End Period
TK-K	63			65
1	40			41
2	43			43
3	33			34
4	43			43
5	45			45
6	34			34
7	45			46
8	43			43
TOTAL				394





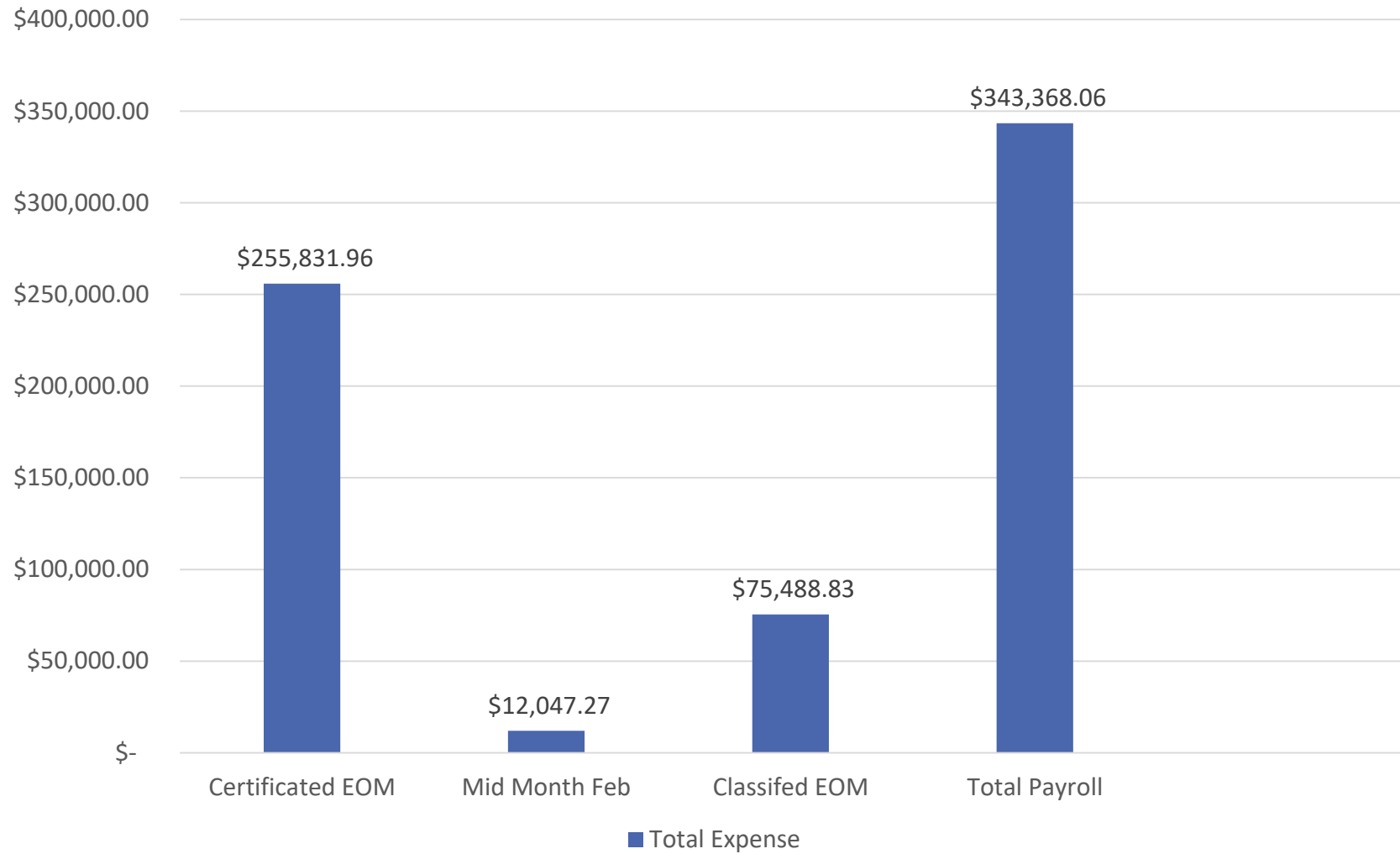
District Fund 010  
Charter Fund 090  
Cafeteria Fund 130

### As of Feb 28, 2025



# February Payroll

## Payroll Expense by Category





# February Vendor Payments

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Date	Amount
2/06/2025	\$54,324.11
2/13/2025	\$61,092.75
2/27/2025	\$1,699,498.43
Total	\$1,814,915.59



# Bank Reconciliation Balances

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Revolving Account  
\$1,927.95  
Deposit \$38,387  
Total \$40,314.95

Afterschool Program  
\$4,736.50



Student Body Account  
\$11,938.45

FFA Chapter  
\$50

# Questions

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# Attendance Summary By Grade

## Sequoia Union Elementary School 02/17/2025 to 03/14/2025 = 19 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
8	43	0	0	0	43	817	0	0	12.00	805.00	42.37	98.53%
<b>Subtotal</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>817</b>	<b>0</b>	<b>0</b>	<b>12.00</b>	<b>805.00</b>	<b>42.37</b>	<b>98.53%</b>
<b>Grand Total</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>817</b>	<b>0</b>	<b>0</b>	<b>12.00</b>	<b>805.00</b>	<b>42.37</b>	<b>98.53%</b>

To the best of my knowledge,  
the above attendance information is correct.

Signed \_\_\_\_\_

Date \_\_\_\_\_

### Report Calculations

$(( \text{Carry Fwd} + \text{Gain} - \text{Mult. Gain} ) \times \text{School Days} ) = \text{Actual Days}$

$\text{Actual Days} - ( \text{Off Track} + \text{Days N/E} + \text{Days Absent} ) = \text{Days Attd}$

$[ \text{Days Attd} / ( \text{Actual Days} - \text{Off Track} - \text{Days N/E} ) ] \times 100 = \text{ADA\%}$

[Note: Multiple gains are for students that entered more than one time during the report time span.]

# Attendance Summary By Grade

## Sequoia Union Charter School 02/17/2025 to 03/14/2025 = 19 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	29	0	0	0	29	551	0	0	15.00	479.00	25.21	86.93%
0	36	0	0	0	36	684	0	0	15.00	650.00	34.21	95.03%
<b>Subtotal</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>1235</b>	<b>0</b>	<b>0</b>	<b>30.00</b>	<b>1129.00</b>	<b>59.42</b>	<b>91.42%</b>
1	41	0	0	0	41	779	0	0	16.00	744.00	39.16	95.51%
2	43	0	0	0	43	817	0	0	24.00	793.00	41.74	97.06%
3	34	0	0	0	34	646	0	0	9.00	637.00	33.53	98.61%
<b>Subtotal</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118</b>	<b>2242</b>	<b>0</b>	<b>0</b>	<b>49.00</b>	<b>2174.00</b>	<b>114.43</b>	<b>96.97%</b>
4	43	0	0	0	43	817	0	0	17.00	800.00	42.11	97.92%
5	45	0	0	0	45	855	0	0	13.00	842.00	44.32	98.48%
6	34	0	0	0	34	646	0	0	7.00	639.00	33.63	98.92%
<b>Subtotal</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>2318</b>	<b>0</b>	<b>0</b>	<b>37.00</b>	<b>2281.00</b>	<b>120.06</b>	<b>98.40%</b>
7	46	0	0	0	46	874	0	0	22.00	852.00	44.84	97.48%
<b>Subtotal</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46</b>	<b>874</b>	<b>0</b>	<b>0</b>	<b>22.00</b>	<b>852.00</b>	<b>44.84</b>	<b>97.48%</b>
<b>Grand Total</b>	<b>351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>351</b>	<b>6669</b>	<b>0</b>	<b>0</b>	<b>138.00</b>	<b>6436.00</b>	<b>338.75</b>	<b>96.51%</b>

To the best of my knowledge,  
the above attendance information is correct.

Signed \_\_\_\_\_

Date \_\_\_\_\_

### Report Calculations

(( Carry Fwd + Gain - Mult. Gain ) X School Days ) = Actual Days

Actual Days - ( Off Track + Days N/E + Days Absent ) = Days Attd

[ Days Attd / (Actual Days - Off Track - Days N/E ) ] X 100 = ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.]

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
LCFF State Aid - Current Year														
	010-00000-0-00000-00000-80110-0-0000							424,022.00	0.00	229,343.40	54.10	0.00	194,678.60	45.91
	TOTAL: 80110							424,022.00	0.00	229,343.40	54.09	0.00	194,678.60	45.91
Education Protection Account														
	010-14000-0-00000-00000-80120-0-0000							79,771.00	0.00	39,159.00	49.10	0.00	40,612.00	50.91
	TOTAL: 80120							79,771.00	0.00	39,159.00	49.09	0.00	40,612.00	50.91
LCFF State Aid - Prior Years														
	010-00000-0-00000-00000-80190-0-0000							0.00	0.00	359.00	0.00	0.00	(359.00)	0.00
	TOTAL: 80190							0.00	0.00	359.00	0.00	0.00	(359.00)	0.00
Homeowners Exemption														
	010-00000-0-00000-00000-80210-0-0000							0.00	0.00	1,821.87	0.00	0.00	(1,821.87)	0.00
	TOTAL: 80210							0.00	0.00	1,821.87	0.00	0.00	(1,821.87)	0.00
Secured Rolls Tax														
	010-00000-0-00000-00000-80410-0-0000							688,379.00	0.00	362,654.36	52.70	0.00	325,724.64	47.32
	TOTAL: 80410							688,379.00	0.00	362,654.36	52.68	0.00	325,724.64	47.32
Unsecured Roll Taxes														
	010-00000-0-00000-00000-80420-0-0000							0.00	0.00	51,153.69	0.00	0.00	(51,153.69)	0.00
	TOTAL: 80420							0.00	0.00	51,153.69	0.00	0.00	(51,153.69)	0.00
Prior Years' Taxes														
	010-00000-0-00000-00000-80430-0-0000							0.00	0.00	8,231.69	0.00	0.00	(8,231.69)	0.00
	TOTAL: 80430							0.00	0.00	8,231.69	0.00	0.00	(8,231.69)	0.00
Supplemental Taxes														
	010-00000-0-00000-00000-80440-0-0000							0.00	0.00	3,763.79	0.00	0.00	(3,763.79)	0.00
	TOTAL: 80440							0.00	0.00	3,763.79	0.00	0.00	(3,763.79)	0.00
Transfers to Charter Schools in Lieu of Property Taxes														
	010-00000-0-00000-00000-80960-0-0000							(606,989.00)	0.00	0.00	0.00	0.00	(606,989.00)	100.00
	TOTAL: 80960							(606,989.00)	0.00	0.00	0.00	0.00	(606,989.00)	100.00
All Other Federal Revenue														
	010-30100-0-00000-00000-82900-0-0000							5,423.00	0.00	71,284.76	1,314.50	0.00	(65,861.76)	0.00
	010-32130-0-00000-00000-82900-0-0000							3,047.41	(57,598.59)	3,047.41	100.00	0.00	0.00	0.00
	010-32180-0-00000-00000-82900-0-0000							838.94	(9,667.06)	838.94	100.00	0.00	0.00	0.00
	010-32190-0-00000-00000-82900-0-0000							2,988.64	(16,119.52)	2,988.64	100.00	0.00	0.00	0.00



**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
010-40350-0-00000-00000-82900-0-0000								2,800.00	0.00	6,060.85	216.50	0.00	(3,260.85)	0.00
010-41260-0-00000-00000-82900-0-0000								117.00	0.00	944.42	807.20	0.00	(827.42)	0.00
010-41270-0-00000-00000-82900-0-0000								1,100.00	0.00	10,685.02	971.40	0.00	(9,585.02)	0.00
010-58126-0-00000-00000-82900-0-0000								3,225.97	(1,715.61)	(1,715.61)	0.00	0.00	4,941.58	153.18
							TOTAL: 82900	19,540.96	(85,100.78)	94,134.43	481.73	0.00	(74,593.47)	0.00
Mandated Cost Reimbursements														
010-00000-0-00000-00000-85500-0-0000								1,581.00	0.00	1,207.00	76.30	0.00	374.00	23.66
							TOTAL: 85500	1,581.00	0.00	1,207.00	76.34	0.00	374.00	23.66
State Lottery Revenue														
010-11000-0-00000-00000-85600-0-0000								7,321.00	0.00	1,972.14	26.90	0.00	5,348.86	73.06
010-63000-0-00000-00000-85600-0-0000								2,978.00	(592.89)	764.76	25.70	0.00	2,213.24	74.32
							TOTAL: 85600	10,299.00	(592.89)	2,736.90	26.57	0.00	7,562.10	73.43
All Other State Revenue														
010-00000-0-00000-00000-85900-0-0000								0.00	0.00	14,345.36	0.00	0.00	(14,345.36)	0.00
010-65460-0-00000-00000-85900-0-0000								735.00	0.00	1,443.20	196.40	0.00	(708.20)	0.00
010-65470-0-00000-00000-85900-0-0000								1,585.00	0.00	3,113.55	196.40	0.00	(1,528.55)	0.00
010-67700-0-00000-00000-85900-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-67700-5-00000-00000-85900-0-0000								5,036.00	0.00	2,769.80	55.00	0.00	2,266.20	45.00
010-70100-0-00000-00000-85900-0-0000								0.00	0.00	6,191.11	0.00	0.00	(6,191.11)	0.00
010-76900-0-00000-00000-85900-0-0000								23,235.01	0.00	0.00	0.00	0.00	23,235.01	100.00
010-90401-0-00000-00000-85900-0-0000						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							TOTAL: 85900	30,591.01	0.00	27,863.02	91.08	0.00	2,727.99	8.92
Interest														
010-00000-0-00000-00000-86600-0-0000								50,000.00	0.00	19,208.06	38.40	0.00	30,791.94	61.58
							TOTAL: 86600	50,000.00	0.00	19,208.06	38.42	0.00	30,791.94	61.58
Net Increase (Decrease) in the Fair Value of Investments														
010-00000-0-00000-00000-86620-0-0000								0.00	0.00	19,720.88	0.00	0.00	(19,720.88)	0.00
							TOTAL: 86620	0.00	0.00	19,720.88	0.00	0.00	(19,720.88)	0.00
All Other Local Revenue														
010-00000-0-00000-00000-86990-0-0000								30,000.00	(18.00)	16,923.26	56.40	0.00	13,076.74	43.59
010-00000-0-00000-24203-86990-0-0000								0.00	0.00	6.44	0.00	0.00	(6.44)	0.00
010-00098-0-00000-00000-86990-0-0000								0.00	0.00	851.73	0.00	0.00	(851.73)	0.00
010-00099-0-00000-00000-86990-0-0000								0.00	0.00	2,372.85	0.00	0.00	(2,372.85)	0.00
010-90401-0-00000-00000-86990-0-0000								3,996.00	(3,995.98)	0.00	0.00	0.00	3,996.00	100.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 86990								33,996.00	(4,013.98)	20,154.28	59.28	0.00	13,841.72	40.72
Contributions from Unrestricted Resources														
010-00000-0-00000-00000-89800-0-0000								(195,574.92)	0.00	(479.46)	0.20	0.00	(195,095.46)	99.75
010-06205-0-00000-00000-89800-0-0000								(0.05)	0.00	(0.05)	100.00	0.00	0.00	0.00
010-07200-0-00000-00000-89800-0-0000								103,590.80	0.00	0.00	0.00	0.00	103,590.80	100.00
010-07230-0-00000-00000-89800-0-0000								22,465.00	0.00	0.00	0.00	0.00	22,465.00	100.00
010-41270-0-00000-00000-89800-0-0000								787.49	0.00	479.51	60.90	0.00	307.98	39.11
010-81500-0-00000-00000-89800-0-0000								68,731.68	0.00	0.00	0.00	0.00	68,731.68	100.00
TOTAL: 89800								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions from Restricted Revenues														
010-30100-0-00000-00000-89900-0-0000								0.00	922.90	922.90	0.00	0.00	(922.90)	0.00
010-41270-0-00000-00000-89900-0-0000								0.00	(922.90)	(922.90)	0.00	0.00	922.90	0.00
TOTAL: 89900								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 80000								731,190.97	(89,707.65)	881,511.37	120.56	0.00	(150,320.40)	0.00
<b>TOTAL INCOME:</b>								731,190.97	(89,707.65)	881,511.37	120.56	0.00	(150,320.40)	0.00
Certificated Teachers` Salaries														
010-00000-0-11100-10000-11000-0-0000								151,307.00	13,687.45	95,812.15	63.30	0.00	55,494.85	36.68
010-00000-0-11100-10000-11000-0-0103								20.00	16.06	16.06	80.30	0.00	3.94	19.70
010-07200-0-11100-10000-11000-0-0101								1,667.00	159.04	1,113.28	66.80	0.00	553.72	33.22
010-07200-0-11100-10000-11000-0-0201								5,977.00	500.77	4,028.55	67.40	0.00	1,948.45	32.60
010-11000-0-11100-10000-11000-0-0000								164.00	0.00	163.90	99.90	0.00	0.10	0.06
010-14000-0-11100-10000-11000-0-0000								54,812.00	4,915.19	34,406.33	62.80	0.00	20,405.67	37.23
010-58126-0-11100-10000-11000-0-0201								1,758.00	144.57	1,011.99	57.60	0.00	746.01	42.44
010-74350-0-11100-10000-11000-0-0101								7,500.00	674.30	4,720.10	62.90	0.00	2,779.90	37.07
TOTAL: 11000								223,205.00	20,097.38	141,272.36	63.29	0.00	81,932.64	36.71
Substitute Teachers														
010-00000-0-11100-10000-11002-0-0000								5,500.00	792.00	2,788.50	50.70	0.00	2,711.50	49.30
TOTAL: 11002								5,500.00	792.00	2,788.50	50.70	0.00	2,711.50	49.30
Teacher - Auxilary														
010-00000-0-11100-40000-11003-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-40000-11003-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-10000-11003-0-0000								550.00	0.00	843.07	153.30	0.00	(293.07)	0.00
010-11000-0-11100-10000-11003-0-0203								495.00	0.00	0.00	0.00	0.00	495.00	100.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-11000-0-11100-40000-11003-0-0000								700.00	11.00	690.04	98.60	0.00	9.96	1.42
010-11000-0-11100-40000-11003-0-0206								660.00	0.00	440.00	66.70	0.00	220.00	33.33
010-11000-0-11100-41000-11003-0-0204								110.00	0.00	0.00	0.00	0.00	110.00	100.00
TOTAL: 11003								2,515.00	11.00	1,973.11	78.45	0.00	541.89	21.55
Certificated Supervisors and Administrators Salaries														
010-00000-0-00000-27000-13000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-13000-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-13000-0-0000								49,234.00	4,100.00	32,800.00	66.60	0.00	16,434.00	33.38
010-07200-0-00000-27000-13000-0-0401								13,742.00	1,145.12	9,160.96	66.70	0.00	4,581.04	33.34
010-62660-0-11100-21000-13000-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-11100-21000-13000-0-0107								4,800.00	240.00	1,680.00	35.00	0.00	3,120.00	65.00
TOTAL: 13000								67,776.00	5,485.12	43,640.96	64.39	0.00	24,135.04	35.61
Other Certificated Salaries														
010-07200-0-00000-24200-19000-0-0202								6,128.00	1,021.25	2,042.50	33.30	0.00	4,085.50	66.67
TOTAL: 19000								6,128.00	1,021.25	2,042.50	33.33	0.00	4,085.50	66.67
TOTAL: 10000								305,124.00	27,406.75	191,717.43	62.83	0.00	113,406.57	37.17
Classified Instructional Salaries														
010-07200-0-11100-10000-21000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-21000-0-0105								5,579.00	548.60	3,768.64	67.60	0.00	1,810.36	32.45
010-07200-0-11100-10000-21000-0-0110								0.00	24.89	24.89	0.00	0.00	(24.89)	0.00
010-30100-0-11100-10000-21000-0-0105								3,945.00	374.01	2,622.69	66.50	0.00	1,322.31	33.52
010-41260-0-11100-10000-21000-0-0000								117.00	0.00	0.00	0.00	0.00	117.00	100.00
TOTAL: 21000								9,641.00	947.50	6,416.22	66.55	0.00	3,224.78	33.45
Substitute Instructional Aides														
010-07200-0-11100-10000-21002-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-21002-0-0105								2,000.00	26.92	941.84	47.10	0.00	1,058.16	52.91
010-07200-0-11100-10000-21002-0-0110								0.00	21.45	50.51	0.00	0.00	(50.51)	0.00
TOTAL: 21002								2,000.00	48.37	992.35	49.62	0.00	1,007.65	50.38
Instructional Aides - Auxiliary														
010-00000-0-11100-40000-21003-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-21003-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-21003-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-21003-0-0105								400.00	0.00	160.97	40.20	0.00	239.03	59.76
010-07200-0-11100-10000-21003-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
								660.00	0.00	440.00	66.70	0.00	220.00	33.33
								110.00	0.00	0.00	0.00	0.00	110.00	100.00
								50.00	0.00	5.97	11.90	0.00	44.03	88.06
						TOTAL:	21003	1,220.00	0.00	606.94	49.75	0.00	613.06	50.25
Classified Support Salaries														
								10,415.00	879.31	7,034.48	67.50	0.00	3,380.52	32.46
								5,524.00	627.66	4,453.36	80.60	0.00	1,070.64	19.38
								4,935.00	434.02	3,090.93	62.60	0.00	1,844.07	37.37
						TOTAL:	22000	20,874.00	1,940.99	14,578.77	69.84	0.00	6,295.23	30.16
Substitute Classified Support														
								0.00	73.03	73.03	0.00	0.00	(73.03)	0.00
						TOTAL:	22002	0.00	73.03	73.03	0.00	0.00	(73.03)	0.00
Classified Support Salaries - Auxilary														
								660.00	0.00	411.33	62.30	0.00	248.67	37.68
								110.00	0.00	0.00	0.00	0.00	110.00	100.00
								715.00	17.63	90.20	12.60	0.00	624.80	87.38
						TOTAL:	22003	1,485.00	17.63	501.53	33.77	0.00	983.47	66.23
Classified Supervisors' and Administrators' Salaries														
								9,801.00	737.93	6,844.07	69.80	0.00	2,956.93	30.17
								5,188.00	420.59	3,364.72	64.90	0.00	1,823.28	35.14
								32,711.80	2,725.98	21,807.84	66.70	0.00	10,903.96	33.33
						TOTAL:	23000	47,700.80	3,884.50	32,016.63	67.12	0.00	15,684.17	32.88
Clerical, Technical and Office Staff Salaries														
								6,149.00	495.62	4,008.79	65.20	0.00	2,140.21	34.81
								3,570.00	298.58	2,387.50	66.90	0.00	1,182.50	33.12
						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
								4,590.00	382.42	3,059.36	66.70	0.00	1,530.64	33.35
						TOTAL:	24000	14,309.00	1,176.62	9,455.65	66.08	0.00	4,853.35	33.92
Clerical, Technical & Office - Auxilary														
								100.00	0.00	0.00	0.00	0.00	100.00	100.00
						TOTAL:	24003	100.00	0.00	0.00	0.00	0.00	100.00	100.00
Other Classified Salaries														

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FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
010-07200-0-00000-24200-29000-0-0202								4,000.00	0.00	1,694.72	42.40	0.00	2,305.28	57.63
010-07200-0-00000-27000-29000-0-0307								4,350.00	435.02	2,807.24	64.50	0.00	1,542.76	35.47
							TOTAL: 29000	8,350.00	435.02	4,501.96	53.92	0.00	3,848.04	46.08
							TOTAL: 20000	105,679.80	8,523.66	69,143.08	65.43	0.00	36,536.72	34.57
State Teachers` Retirement System, certificated positions														
010-00000-0-00000-27000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-31010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-31010-0-0000								9,404.00	783.10	6,264.80	66.60	0.00	3,139.20	33.38
010-00000-0-11100-10000-31010-0-0000								29,950.00	2,642.67	18,375.80	61.40	0.00	11,574.20	38.65
010-00000-0-11100-10000-31010-0-0103								0.00	3.07	3.07	0.00	0.00	(3.07)	0.00
010-00000-0-11100-40000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-40000-31010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-31010-0-0202								1,171.00	195.06	390.12	33.30	0.00	780.88	66.68
010-07200-0-00000-27000-31010-0-0401								2,625.00	218.72	1,749.76	66.70	0.00	875.24	33.34
010-07200-0-11100-10000-31010-0-0101								319.00	30.38	212.66	66.70	0.00	106.34	33.34
010-07200-0-11100-10000-31010-0-0201								1,142.00	95.65	769.48	67.40	0.00	372.52	32.62
010-11000-0-11100-10000-31010-0-0000								137.00	0.00	95.58	69.80	0.00	41.42	30.23
010-11000-0-11100-10000-31010-0-0203								95.00	0.00	0.00	0.00	0.00	95.00	100.00
010-11000-0-11100-40000-31010-0-0000								46.00	2.10	131.77	286.50	0.00	(85.77)	0.00
010-11000-0-11100-40000-31010-0-0206								127.00	0.00	42.03	33.10	0.00	84.97	66.91
010-11000-0-11100-41000-31010-0-0204								21.00	0.00	0.00	0.00	0.00	21.00	100.00
010-14000-0-11100-10000-31010-0-0000								10,469.00	938.80	6,571.60	62.80	0.00	3,897.40	37.23
010-58126-0-11100-10000-31010-0-0201								336.00	27.61	193.27	57.50	0.00	142.73	42.48
010-62660-0-11100-21000-31010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-11100-21000-31010-0-0107								917.00	45.84	320.88	35.00	0.00	596.12	65.01
010-74350-0-11100-10000-31010-0-0101								1,433.00	128.79	901.53	62.90	0.00	531.47	37.09
010-76900-0-00000-21000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-76900-0-00000-27000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-76900-0-00000-71500-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-76900-0-11100-10000-31010-0-0000								23,235.01	0.00	0.00	0.00	0.00	23,235.01	100.00
							TOTAL: 31010	81,427.01	5,111.79	36,022.35	44.24	0.00	45,404.66	55.76
State Teachers` Retirement System, classified positions														
010-07200-0-00000-24200-31020-0-0202								324.00	0.00	323.69	99.90	0.00	0.31	0.10
							TOTAL: 31020	324.00	0.00	323.69	99.90	0.00	0.31	0.10
Public Employees Retirement System, certificated positions														
010-00000-0-11100-10000-32010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-11100-40000-32010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
							TOTAL: 32010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Employees` Retirement System, classified positions														
010-00000-0-00000-27000-32020-0-0000								1,663.00	134.06	1,084.38	65.20	0.00	578.62	34.79
010-00000-0-00000-72000-32020-0-0000								3,620.00	280.38	2,276.63	62.90	0.00	1,343.37	37.11
010-00000-0-00000-77000-32020-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-32020-0-0000								2,955.00	237.85	1,902.80	64.40	0.00	1,052.20	35.61
010-00000-0-11100-40000-32020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-27000-32020-0-0307								1,177.00	106.95	748.65	63.60	0.00	428.35	36.39
010-07200-0-00000-31400-32020-0-0308								1,524.00	169.78	1,188.46	78.00	0.00	335.54	22.02
010-07200-0-00000-77000-32020-0-0304								1,242.00	103.44	827.52	66.60	0.00	414.48	33.37
010-07200-0-11100-10000-32020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-32020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-32020-0-0105								1,688.00	137.12	1,014.39	60.10	0.00	673.61	39.91
010-07200-0-11100-10000-32020-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-32020-0-0000								2,932.00	235.94	1,770.67	60.40	0.00	1,161.33	39.61
010-11000-0-11100-40000-32020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-40000-32020-0-0206								179.00	0.00	0.00	0.00	0.00	179.00	100.00
010-11000-0-11100-41000-32020-0-0204								30.00	0.00	0.00	0.00	0.00	30.00	100.00
010-30100-0-11100-10000-32020-0-0105								1,068.00	101.17	711.05	66.60	0.00	356.95	33.42
010-81500-0-00000-81100-32020-0-0000								8,848.54	737.38	5,899.04	66.70	0.00	2,949.50	33.33
							TOTAL: 32020	26,926.54	2,244.07	17,423.59	64.71	0.00	9,502.95	35.29
OASDI, Certificated Positions														
010-00000-0-11100-10000-33012-0-0000								0.00	30.69	118.68	0.00	0.00	(118.68)	0.00
010-00000-0-11100-40000-33012-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-33012-0-0202								248.00	0.00	0.00	0.00	0.00	248.00	100.00
010-11000-0-11100-40000-33012-0-0206								0.00	0.00	13.64	0.00	0.00	(13.64)	0.00
							TOTAL: 33012	248.00	30.69	132.32	53.35	0.00	115.68	46.65
Medicare, Certificated Positions														
010-00000-0-00000-27000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-33013-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-33013-0-0000								714.00	59.21	475.36	66.60	0.00	238.64	33.42
010-00000-0-11100-10000-33013-0-0000								2,274.00	208.73	1,428.54	62.80	0.00	845.46	37.18
010-00000-0-11100-10000-33013-0-0103								0.00	0.23	0.23	0.00	0.00	(0.23)	0.00
010-00000-0-11100-40000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-40000-33013-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-07200-0-00000-24200-33013-0-0202								89.00	14.77	29.58	33.20	0.00	59.42	66.76
010-07200-0-00000-27000-33013-0-0401								200.00	16.51	132.75	66.40	0.00	67.25	33.63
010-07200-0-11100-10000-33013-0-0101								25.00	2.30	16.10	64.40	0.00	8.90	35.60
010-07200-0-11100-10000-33013-0-0201								87.00	7.22	58.36	67.10	0.00	28.64	32.92
010-11000-0-11100-10000-33013-0-0000								11.00	0.00	14.62	132.90	0.00	(3.62)	0.00
010-11000-0-11100-10000-33013-0-0203								8.00	0.00	0.00	0.00	0.00	8.00	100.00
010-11000-0-11100-40000-33013-0-0000								4.00	0.16	10.01	250.30	0.00	(6.01)	0.00
010-11000-0-11100-40000-33013-0-0206								10.00	0.00	6.40	64.00	0.00	3.60	36.00
010-11000-0-11100-41000-33013-0-0204								2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-14000-0-11100-10000-33013-0-0000								795.00	70.86	498.48	62.70	0.00	296.52	37.30
010-58126-0-11100-10000-33013-0-0201								25.00	2.09	14.69	58.80	0.00	10.31	41.24
010-62660-0-11100-21000-33013-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-11100-21000-33013-0-0107								70.00	3.46	24.34	34.80	0.00	45.66	65.23
010-74350-0-11100-10000-33013-0-0101								109.00	9.74	68.42	62.80	0.00	40.58	37.23
TOTAL: 33013								4,423.00	395.28	2,777.88	62.81	0.00	1,645.12	37.19
OASDI, classified positions														
010-00000-0-00000-27000-33022-0-0000								382.00	30.53	248.33	65.00	0.00	133.67	34.99
010-00000-0-00000-72000-33022-0-0000								830.00	63.69	571.76	68.90	0.00	258.24	31.11
010-00000-0-00000-77000-33022-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-33022-0-0000								687.00	58.36	465.51	67.80	0.00	221.49	32.24
010-00000-0-11100-40000-33022-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-27000-33022-0-0307								270.00	26.59	173.65	64.30	0.00	96.35	35.69
010-07200-0-00000-31400-33022-0-0308								350.00	36.29	273.47	78.10	0.00	76.53	21.87
010-07200-0-00000-77000-33022-0-0304								285.00	23.33	189.28	66.40	0.00	95.72	33.59
010-07200-0-11100-10000-33022-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33022-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33022-0-0105								387.00	35.37	308.97	79.80	0.00	78.03	20.16
010-07200-0-11100-10000-33022-0-0110								0.00	2.87	4.67	0.00	0.00	(4.67)	0.00
010-07230-0-00000-36000-33022-0-0000								672.00	53.74	405.48	60.30	0.00	266.52	39.66
010-11000-0-11100-40000-33022-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-40000-33022-0-0206								41.00	0.00	27.28	66.50	0.00	13.72	33.46
010-11000-0-11100-41000-33022-0-0204								7.00	0.00	0.00	0.00	0.00	7.00	100.00
010-30100-0-11100-10000-33022-0-0105								245.00	23.18	162.92	66.50	0.00	82.08	33.50
010-81500-0-00000-81100-33022-0-0000								2,028.13	167.57	1,350.64	66.60	0.00	677.49	33.40
TOTAL: 33022								6,184.13	521.52	4,181.96	67.62	0.00	2,002.17	32.38
Medicare, classified positions														
010-00000-0-00000-27000-33023-0-0000								89.00	7.14	58.08	65.30	0.00	30.92	34.74

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-72000-33023-0-0000								194.00	14.89	133.72	68.90	0.00	60.28	31.07
010-00000-0-00000-77000-33023-0-0304								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-33023-0-0000								161.00	13.64	108.85	67.60	0.00	52.15	32.39
010-00000-0-11100-40000-33023-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-33023-0-0202								25.00	0.00	24.56	98.20	0.00	0.44	1.76
010-07200-0-00000-27000-33023-0-0307								64.00	6.22	40.62	63.50	0.00	23.38	36.53
010-07200-0-00000-31400-33023-0-0308								82.00	8.48	63.94	78.00	0.00	18.06	22.02
010-07200-0-00000-77000-33023-0-0304								67.00	5.46	44.31	66.10	0.00	22.69	33.87
010-07200-0-11100-10000-33023-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33023-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33023-0-0105								91.00	8.26	72.49	79.70	0.00	18.51	20.34
010-07200-0-11100-10000-33023-0-0110								0.00	0.67	1.09	0.00	0.00	(1.09)	0.00
010-07230-0-00000-36000-33023-0-0000								157.00	12.59	94.89	60.40	0.00	62.11	39.56
010-11000-0-11100-40000-33023-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-40000-33023-0-0206								10.00	0.00	6.40	64.00	0.00	3.60	36.00
010-11000-0-11100-41000-33023-0-0204								2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-30100-0-11100-10000-33023-0-0105								58.00	5.42	38.10	65.70	0.00	19.90	34.31
010-81500-0-00000-81100-33023-0-0000								474.32	39.19	315.90	66.60	0.00	158.42	33.40
TOTAL: 33023								1,474.32	121.96	1,002.95	68.03	0.00	471.37	31.97
Health & Welfare Benefits, certificated positions														
010-00000-0-00000-27000-34010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-34010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-34010-0-0000								5,400.00	450.00	3,150.00	58.30	0.00	2,250.00	41.67
010-00000-0-11100-10000-34010-0-0000								27,000.00	2,250.00	18,000.00	66.70	0.00	9,000.00	33.33
010-07200-0-00000-24200-34010-0-0202								1,000.00	165.00	330.00	33.00	0.00	670.00	67.00
010-07200-0-00000-27000-34010-0-0401								1,980.00	165.00	1,155.00	58.30	0.00	825.00	41.67
010-07200-0-11100-10000-34010-0-0101								360.00	30.00	240.00	66.70	0.00	120.00	33.33
010-07200-0-11100-10000-34010-0-0201								1,530.00	127.50	1,147.50	75.00	0.00	382.50	25.00
010-14000-0-11100-10000-34010-0-0000								9,000.00	750.00	6,000.00	66.70	0.00	3,000.00	33.33
010-58126-0-11100-10000-34010-0-0201								450.00	37.50	300.00	66.70	0.00	150.00	33.33
010-62660-0-11100-21000-34010-0-0107								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74350-0-11100-10000-34010-0-0101								1,620.00	135.00	1,080.00	66.70	0.00	540.00	33.33
TOTAL: 34010								48,340.00	4,110.00	31,402.50	64.96	0.00	16,937.50	35.04
Health & Welfare Benefits, classified positions														
010-00000-0-00000-27000-34020-0-0000								990.00	82.50	825.00	83.30	0.00	165.00	16.67
010-00000-0-00000-72000-34020-0-0000								3,135.00	247.50	1,980.00	63.20	0.00	1,155.00	36.84
010-00000-0-00000-77000-34020-0-0304								0.00	0.00	0.00	0.00	0.00	0.00	0.00



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FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-82000-34020-0-0000								3,590.00	299.10	2,392.80	66.70	0.00	1,197.20	33.35
010-07200-0-00000-27000-34020-0-0307								1,980.00	165.00	1,320.00	66.70	0.00	660.00	33.33
010-07200-0-00000-31400-34020-0-0308								1,585.00	165.00	1,320.00	83.30	0.00	265.00	16.72
010-07200-0-00000-77000-34020-0-0304								1,980.00	165.00	1,320.00	66.70	0.00	660.00	33.33
010-07200-0-11100-10000-34020-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-34020-0-0105								1,478.00	125.44	1,003.52	67.90	0.00	474.48	32.10
010-07200-0-11100-10000-34020-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-34020-0-0000								1,690.00	135.89	1,087.13	64.30	0.00	602.87	35.67
010-81500-0-00000-81100-34020-0-0000								7,200.00	624.32	4,994.56	69.40	0.00	2,205.44	30.63
TOTAL: 34020								23,628.00	2,009.75	16,243.01	68.74	0.00	7,384.99	31.26

State Unemployment Insurance, certificated positions

010-00000-0-00000-27000-35010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-35010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-35010-0-0000								25.00	2.04	16.39	65.60	0.00	8.61	34.44
010-00000-0-11100-10000-35010-0-0000								79.00	7.20	49.26	62.40	0.00	29.74	37.65
010-00000-0-11100-10000-35010-0-0103								0.00	0.01	0.01	0.00	0.00	(0.01)	0.00
010-00000-0-11100-40000-35010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-40000-35010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-35010-0-0202								3.00	0.51	1.02	34.00	0.00	1.98	66.00
010-07200-0-00000-27000-35010-0-0401								7.00	0.57	4.56	65.10	0.00	2.44	34.86
010-07200-0-11100-10000-35010-0-0101								1.00	0.07	0.49	49.00	0.00	0.51	51.00
010-07200-0-11100-10000-35010-0-0201								3.00	0.24	1.94	64.70	0.00	1.06	35.33
010-11000-0-11100-10000-35010-0-0000								1.00	0.00	0.51	51.00	0.00	0.49	49.00
010-11000-0-11100-10000-35010-0-0203								1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-11000-0-11100-40000-35010-0-0000								1.00	0.01	0.45	45.00	0.00	0.55	55.00
010-11000-0-11100-40000-35010-0-0206								1.00	0.00	0.24	24.00	0.00	0.76	76.00
010-11000-0-11100-41000-35010-0-0204								1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-14000-0-11100-10000-35010-0-0000								28.00	2.44	17.20	61.40	0.00	10.80	38.57
010-58126-0-11100-10000-35010-0-0201								1.00	0.07	0.49	49.00	0.00	0.51	51.00
010-62660-0-11100-21000-35010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-11100-21000-35010-0-0107								3.00	0.12	0.84	28.00	0.00	2.16	72.00
010-74350-0-11100-10000-35010-0-0101								4.00	0.34	2.38	59.50	0.00	1.62	40.50
TOTAL: 35010								159.00	13.62	95.78	60.24	0.00	63.22	39.76

State Unemployment Insurance, classified positions

010-00000-0-00000-27000-35020-0-0000								3.00	0.25	2.00	66.70	0.00	1.00	33.33
010-00000-0-00000-72000-35020-0-0000								7.00	0.52	4.63	66.10	0.00	2.37	33.86
010-00000-0-00000-77000-35020-0-0304					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-82000-35020-0-0000								6.00	0.48	3.84	64.00	0.00	2.16	36.00
010-00000-0-11100-40000-35020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-35020-0-0202								1.00	0.00	0.84	84.00	0.00	0.16	16.00
010-07200-0-00000-27000-35020-0-0307								3.00	0.21	1.41	47.00	0.00	1.59	53.00
010-07200-0-00000-31400-35020-0-0308								3.00	0.29	2.18	72.70	0.00	0.82	27.33
010-07200-0-00000-77000-35020-0-0304								3.00	0.19	1.52	50.70	0.00	1.48	49.33
010-07200-0-11100-10000-35020-0-0000						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-35020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-35020-0-0105								4.00	0.28	2.48	62.00	0.00	1.52	38.00
010-07200-0-11100-10000-35020-0-0110								0.00	0.02	0.03	0.00	0.00	(0.03)	0.00
010-07230-0-00000-36000-35020-0-0000								6.00	0.43	3.28	54.70	0.00	2.72	45.33
010-11000-0-11100-40000-35020-0-0000						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-40000-35020-0-0206								1.00	0.00	0.24	24.00	0.00	0.76	76.00
010-11000-0-11100-41000-35020-0-0204								1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-30100-0-11100-10000-35020-0-0105								2.00	0.19	1.33	66.50	0.00	0.67	33.50
010-81500-0-00000-81100-35020-0-0000								16.00	1.35	10.87	67.90	0.00	5.13	32.06
TOTAL: 35020								56.00	4.21	34.65	61.88	0.00	21.35	38.13

Worker`s Compensation Insurance, certificated positions

010-00000-0-00000-27000-36010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-36010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-36010-0-0000								682.00	40.52	325.33	47.70	0.00	356.67	52.30
010-00000-0-11100-10000-36010-0-0000								2,171.00	142.81	977.53	45.00	0.00	1,193.47	54.97
010-00000-0-11100-10000-36010-0-0103								0.00	0.16	0.16	0.00	0.00	(0.16)	0.00
010-00000-0-11100-40000-36010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-40000-36010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-36010-0-0202								85.00	10.10	20.23	23.80	0.00	64.77	76.20
010-07200-0-00000-27000-36010-0-0401								190.00	11.30	90.82	47.80	0.00	99.18	52.20
010-07200-0-11100-10000-36010-0-0101								24.00	1.57	11.05	46.00	0.00	12.95	53.96
010-07200-0-11100-10000-36010-0-0201								83.00	4.95	39.96	48.10	0.00	43.04	51.86
010-11000-0-11100-10000-36010-0-0000								3.00	0.00	9.99	333.00	0.00	(6.99)	0.00
010-11000-0-11100-10000-36010-0-0203								7.00	0.00	0.00	0.00	0.00	7.00	100.00
010-11000-0-11100-40000-36010-0-0000								7.00	0.11	6.86	98.00	0.00	0.14	2.00
010-11000-0-11100-40000-36010-0-0206								10.00	0.00	4.37	43.70	0.00	5.63	56.30
010-11000-0-11100-41000-36010-0-0204								2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-14000-0-11100-10000-36010-0-0000								759.00	48.49	341.11	44.90	0.00	417.89	55.06
010-58126-0-11100-10000-36010-0-0201								24.00	1.42	10.00	41.70	0.00	14.00	58.33
010-62660-0-11100-21000-36010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-11100-21000-36010-0-0107								67.00	2.37	16.65	24.90	0.00	50.35	75.15

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
010-74350-0-11100-10000-36010-0-0101								104.00	6.67	46.81	45.00	0.00	57.19	54.99
TOTAL: 36010								4,218.00	270.47	1,900.87	45.07	0.00	2,317.13	54.93
Worker`s Compensation Insurance, classified positions														
010-00000-0-00000-27000-36020-0-0000								85.00	4.89	39.73	46.70	0.00	45.27	53.26
010-00000-0-00000-72000-36020-0-0000								185.00	10.19	91.48	49.40	0.00	93.52	50.55
010-00000-0-00000-77000-36020-0-0304								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-36020-0-0000								154.00	9.33	74.45	48.30	0.00	79.55	51.66
010-00000-0-11100-40000-36020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-36020-0-0202								17.00	0.00	16.81	98.90	0.00	0.19	1.12
010-07200-0-00000-27000-36020-0-0307								61.00	4.25	27.77	45.50	0.00	33.23	54.48
010-07200-0-00000-31400-36020-0-0308								78.00	5.81	43.78	56.10	0.00	34.22	43.87
010-07200-0-00000-77000-36020-0-0304								64.00	3.73	30.26	47.30	0.00	33.74	52.72
010-07200-0-11100-10000-36020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-36020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-36020-0-0105								87.00	5.64	49.61	57.00	0.00	37.39	42.98
010-07200-0-11100-10000-36020-0-0110								0.00	0.46	0.75	0.00	0.00	(0.75)	0.00
010-07230-0-00000-36000-36020-0-0000								150.00	8.59	64.88	43.30	0.00	85.12	56.75
010-11000-0-11100-40000-36020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-40000-36020-0-0206								10.00	0.00	4.36	43.60	0.00	5.64	56.40
010-11000-0-11100-41000-36020-0-0204								2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-30100-0-11100-10000-36020-0-0105								55.00	3.71	26.08	47.40	0.00	28.92	52.58
010-81500-0-00000-81100-36020-0-0000								452.89	26.82	216.17	47.70	0.00	236.72	52.27
TOTAL: 36020								1,400.89	83.42	686.13	48.98	0.00	714.76	51.02
Other Benefits, certificated positions														
010-00000-0-11100-10000-39010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 39010								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 30000								198,808.89	14,916.78	112,227.68	56.45	0.00	86,581.21	43.55
Approved Textbooks and Core Curricula Materials														
010-63000-0-11100-10000-41000-0-0301								3,300.00	14.82	3,293.17	99.80	0.00	6.83	0.21
TOTAL: 41000								3,300.00	14.82	3,293.17	99.79	0.00	6.83	0.21
Materials and Supplies														
010-00000-0-00000-21400-43000-0-0000								500.00	0.00	161.63	32.30	0.00	338.37	67.67
010-00000-0-00000-27000-43000-0-0000								1,600.00	6.64	1,210.08	75.60	0.00	389.92	24.37
010-00000-0-00000-31400-43000-0-0000								1,000.00	0.00	418.38	41.80	0.00	581.62	58.16
010-00000-0-00000-71500-43000-0-0000								650.00	0.00	610.23	93.90	0.00	39.77	6.12

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED			
								Working	Current	Year To Date	%	Encumbered	Balance	%	
010-00000-0-00000-72000-43000-0-0000								500.00	0.00	154.82	31.00	0.00	345.18	69.04	
010-00000-0-00000-82000-43000-0-0000								6,500.00	0.00	3,296.81	50.70	423.01	2,780.18	42.77	
010-00000-0-11100-10000-43000-0-0000								3,300.00	0.00	2,131.43	64.60	0.00	1,168.57	35.41	
010-00000-0-11100-24200-43000-0-0000								137.50	0.00	131.16	95.40	0.00	6.34	4.61	
010-07200-0-00000-21400-43000-0-0406								550.00	0.00	324.86	59.10	125.43	99.71	18.13	
010-07200-0-00000-24200-43000-0-0202								500.00	0.00	295.32	59.10	0.00	204.68	40.94	
010-07200-0-00000-77000-43000-0-0304								100.00	0.00	47.62	47.60	0.00	52.38	52.38	
010-07200-0-11100-10000-43000-0-0302								1,600.00	0.00	1,568.99	98.10	0.00	31.01	1.94	
010-07200-0-11100-10000-43000-0-0303								418.00	0.00	358.11	85.70	0.00	59.89	14.33	
010-07200-0-11100-10000-43000-0-0405								110.00	0.00	79.53	72.30	0.00	30.47	27.70	
010-11000-0-11100-41000-43000-0-0204								100.00	0.00	55.29	55.30	0.00	44.71	44.71	
010-32130-0-00000-27000-43000-0-0000								1,075.24	0.00	1,075.24	100.00	0.00	0.00	0.00	
010-32180-0-00000-83000-43000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
010-32190-0-00000-83000-43000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
010-41270-0-11100-10000-43000-0-0000								1,843.49	0.00	356.64	19.30	0.00	1,486.85	80.65	
010-58126-0-11100-10000-43000-0-0201								445.17	0.00	238.98	53.70	0.00	206.19	46.32	
010-81500-0-00000-81100-43000-0-0000								1,000.00	0.00	588.77	58.90	64.83	346.40	34.64	
010-90401-0-11100-10000-43000-0-0000								3,995.98	0.00	3,798.99	95.10	0.00	196.99	4.93	
TOTAL: 43000								25,925.38	6.64	16,902.88	65.20	613.27	8,409.23	32.44	
Non-Capitalized Equipment															
010-00000-0-00000-27000-44000-0-0000								110.00	0.00	0.00	0.00	0.00	110.00	100.00	
010-00000-0-00000-31400-44000-0-0000								500.00	0.00	0.00	0.00	125.52	374.48	74.90	
010-00000-0-00000-71500-44000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
010-00000-0-00000-72000-44000-0-0000								500.00	0.00	0.00	0.00	0.00	500.00	100.00	
010-00000-0-00000-82000-44000-0-0000								400.00	0.00	241.75	60.40	0.00	158.25	39.56	
010-00000-0-11100-10000-44000-0-0000								250.00	0.00	205.55	82.20	0.00	44.45	17.78	
010-00000-0-11100-24200-44000-0-0000								137.50	0.00	0.00	0.00	0.00	137.50	100.00	
010-32130-0-00000-27000-44000-0-0000								1,329.33	0.00	1,329.33	100.00	0.00	0.00	0.00	
010-32180-0-00000-27000-44000-0-0000								716.40	0.00	716.40	100.00	0.00	0.00	0.00	
010-81500-0-00000-81100-44000-0-0000								1,000.00	0.00	0.00	0.00	160.39	839.61	83.96	
TOTAL: 44000								4,943.23	0.00	2,493.03	50.43	285.91	2,164.29	43.78	
Food															
010-54660-0-00000-37000-47000-0-0000								22,348.99	1,467.92	10,307.51	46.10	1,684.15	10,357.33	46.34	
010-70330-0-00000-37000-47000-0-0000								45,727.83	900.05	6,967.86	15.20	557.21	38,202.76	83.54	
TOTAL: 47000								68,076.82	2,367.97	17,275.37	25.38	2,241.36	48,560.09	71.33	
TOTAL: 40000								102,245.43	2,389.43	39,964.45	39.09	3,140.54	59,140.44	57.84	

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED				
								Working	Current	Year To Date	%	Encumbered	Balance	%		
Travel and Conferences																
010-00000-0-00000-27000-52000-0-0000								1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00		
010-00000-0-00000-71500-52000-0-0000								1,500.00	0.00	382.56	25.50	775.00	342.44	22.83		
010-00000-0-00000-72000-52000-0-0000								550.00	10.35	451.76	82.10	83.79	14.45	2.63		
010-00000-0-11100-10000-52000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
010-07200-0-00000-21400-52000-0-0402								330.00	0.00	0.00	0.00	0.00	330.00	100.00		
010-07200-0-00000-21400-52000-0-0403								1,504.80	0.00	0.00	0.00	0.00	1,504.80	100.00		
010-07200-0-00000-21400-52000-0-0404								550.00	0.00	0.00	0.00	0.00	550.00	100.00		
010-07200-0-00000-21400-52000-0-0407								550.00	0.00	0.00	0.00	0.00	550.00	100.00		
010-07200-0-11100-10000-52000-0-0106								1,100.00	0.00	0.00	0.00	0.00	1,100.00	100.00		
010-07200-0-11100-10000-52000-0-0112								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
010-11000-0-11100-10000-52000-0-0205								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
010-40350-0-11100-10000-52000-0-0000								8.00	0.00	7.08	88.50	0.00	0.92	11.50		
010-40350-0-11100-10000-52000-0-0205								2,680.00	0.00	29.70	1.10	0.00	2,650.30	98.89		
010-58126-0-11100-10000-52000-0-0201								166.80	(67.65)	113.69	68.20	0.00	53.11	31.84		
010-73110-0-00000-31400-52000-0-0000								250.00	0.00	45.00	18.00	0.00	205.00	82.00		
								TOTAL: 52000		10,189.60	(57.30)	1,029.79	10.11	858.79	8,301.02	81.47
Dues and Memberships																
010-00000-0-00000-71100-53000-0-0000								144.00	0.00	30.00	20.80	0.00	114.00	79.17		
010-00000-0-00000-71500-53000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
010-00000-0-00000-72000-53000-0-0000								550.00	0.00	392.04	71.30	0.00	157.96	28.72		
010-58126-0-11100-10000-53000-0-0000								20.00	0.00	8.25	41.30	0.00	11.75	58.75		
								TOTAL: 53000		714.00	0.00	430.29	60.26	0.00	283.71	39.74
Other Insurance																
010-00000-0-00000-72000-54500-0-0000								5,420.00	0.00	5,417.50	100.00	0.00	2.50	0.05		
010-07230-0-00000-36000-54500-0-0000								1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00		
								TOTAL: 54500		6,420.00	0.00	5,417.50	84.38	0.00	1,002.50	15.62
Operation and Housekeeping Services																
010-00000-0-00000-82000-55000-0-0000								2,500.00	0.00	1,687.55	67.50	18.70	793.75	31.75		
								TOTAL: 55000		2,500.00	0.00	1,687.55	67.50	18.70	793.75	31.75
Electricity																
010-00000-0-00000-82000-55002-0-0000								15,600.00	0.00	10,537.20	67.50	0.00	5,062.80	32.45		
								TOTAL: 55002		15,600.00	0.00	10,537.20	67.55	0.00	5,062.80	32.45
Water/Sewer																

**BUDGET REPORT**

FY: 2025  
FROM: 2/1/2025 TO 2/28/2025

1:20:07PM

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-82000-55003-0-0000								1,000.00	0.00	477.54	47.80	82.01	440.45	44.05
TOTAL: 55003								1,000.00	0.00	477.54	47.75	82.01	440.45	44.05
Garbage														
010-00000-0-00000-82000-55006-0-0000								1,000.00	122.56	670.04	67.00	0.00	329.96	33.00
TOTAL: 55006								1,000.00	122.56	670.04	67.00	0.00	329.96	33.00
Propane														
010-00000-0-00000-82000-55007-0-0000								2,500.00	0.00	247.95	9.90	731.61	1,520.44	60.82
TOTAL: 55007								2,500.00	0.00	247.95	9.92	731.61	1,520.44	60.82
Rentals, Leases, Repairs and Non-Capitalized Improvements														
010-00000-0-00000-72000-56000-0-0000								300.00	0.00	8.46	2.80	0.00	291.54	97.18
010-00000-0-00000-81100-56000-0-0000								1,000.00	0.00	0.00	0.00	4.18	995.82	99.58
010-00000-0-00000-82000-56000-0-0000								3,500.00	0.00	264.54	7.60	0.55	3,234.91	92.43
010-00000-0-11100-10000-56000-0-0000								1,740.00	114.08	1,156.75	66.50	227.27	355.98	20.46
010-07230-0-00000-36000-56000-0-0000								5,000.00	0.00	1,321.48	26.40	0.00	3,678.52	73.57
010-32130-0-00000-81100-56000-0-0000								642.84	0.00	642.84	100.00	0.00	0.00	0.00
010-32180-0-00000-81100-56000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32180-0-00000-83000-56000-0-0000								122.54	0.00	122.54	100.00	0.00	0.00	0.00
010-32190-0-00000-83000-56000-0-0000								2,988.64	0.00	2,988.64	100.00	0.00	0.00	0.00
010-81500-0-00000-81100-56000-0-0000								10,000.00	0.00	2,710.37	27.10	497.49	6,792.14	67.92
TOTAL: 56000								25,294.02	114.08	9,215.62	36.43	729.49	15,348.91	60.68
Professional/Consulting Services and Operating Expenditures														
010-00000-0-00000-21000-58000-0-0000								65.00	0.00	62.44	96.10	0.00	2.56	3.94
010-00000-0-00000-27000-58000-0-0000								2,500.00	0.00	942.07	37.70	313.50	1,244.43	49.78
010-00000-0-00000-31200-58000-0-0301								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-31400-58000-0-0000								3,100.00	1,201.75	1,768.03	57.00	0.00	1,331.97	42.97
010-00000-0-00000-71100-58000-0-0000								865.00	0.00	864.05	99.90	0.00	0.95	0.11
010-00000-0-00000-71500-58000-0-0000								12,000.00	(174.04)	10,367.64	86.40	2,175.13	(542.77)	0.00
010-00000-0-00000-71910-58000-0-0000								16,000.00	0.00	6,900.30	43.10	0.00	9,099.70	56.87
010-00000-0-00000-72000-58000-0-0000								4,000.00	139.34	2,602.00	65.10	902.00	496.00	12.40
010-00000-0-00000-81100-58000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-58000-0-0000								2,500.00	0.00	1,120.54	44.80	50.60	1,328.86	53.15
010-00000-0-11100-10000-58000-0-0000								5,000.00	79.20	3,012.27	60.20	153.15	1,834.58	36.69
010-07200-0-00000-24203-58000-0-0202								120.00	0.00	116.01	96.70	0.00	3.99	3.33
010-07200-0-00000-27000-58000-0-0410								1,055.00	0.00	1,054.11	99.90	0.00	0.89	0.08
010-07200-0-00000-31200-58000-0-0310								3,900.00	1,846.21	3,886.27	99.60	0.00	13.73	0.35
010-07200-0-00000-31300-58000-0-0309								5,060.00	0.00	0.00	0.00	0.00	5,060.00	100.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
010-07200-0-00000-72000-58000-0-0306								660.00	0.00	116.01	17.60	330.06	213.93	32.41
010-07200-0-00000-72000-58000-0-0408								1,510.00	0.00	462.00	30.60	1,045.00	3.00	0.20
010-07200-0-00000-72000-58000-0-0409								250.00	0.00	242.00	96.80	0.00	8.00	3.20
010-07200-0-00000-77000-58000-0-0305								1,023.00	0.00	811.74	79.30	210.98	0.28	0.03
010-07200-0-11100-10000-58000-0-0104								1,001.00	0.00	1,000.40	99.90	0.00	0.60	0.06
010-07200-0-11100-10000-58000-0-0108								1,540.00	0.00	1,540.00	100.00	0.00	0.00	0.00
010-07230-0-00000-36000-58000-0-0000								20.00	0.00	12.98	64.90	0.00	7.02	35.10
010-32130-0-00000-27000-58000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-65460-0-00000-31200-58000-0-0000								550.00	0.00	512.16	93.10	0.00	37.84	6.88
010-67620-0-11100-10000-58000-0-0000								1,700.00	0.00	1,627.78	95.80	33.11	39.11	2.30
010-81500-0-00000-81100-58000-0-0000								5,000.00	233.75	1,938.28	38.80	90.64	2,971.08	59.42
TOTAL: 58000								69,419.00	3,326.21	40,959.08	59.00	5,304.17	23,155.75	33.36
Pension Penalties & Interest														
010-00000-0-00000-71000-58009-0-0000								900.00	0.00	90.78	10.10	0.00	809.22	89.91
TOTAL: 58009								900.00	0.00	90.78	10.09	0.00	809.22	89.91
Communications														
010-00000-0-00000-82000-59000-0-0000								2,500.00	124.68	1,142.01	45.70	71.67	1,286.32	51.45
TOTAL: 59000								2,500.00	124.68	1,142.01	45.68	71.67	1,286.32	51.45
Communications - E Rate Discount (Abatement)														
010-00000-0-00000-82000-59001-0-0000								3,750.00	0.00	0.00	0.00	0.00	3,750.00	100.00
TOTAL: 59001								3,750.00	0.00	0.00	0.00	0.00	3,750.00	100.00
Communications - Telephone														
010-00000-0-00000-82000-59003-0-0000								1,250.00	20.34	844.27	67.50	158.39	247.34	19.79
TOTAL: 59003								1,250.00	20.34	844.27	67.54	158.39	247.34	19.79
Communications - Postage														
010-00000-0-00000-72000-59004-0-0000								1,000.00	9.22	243.64	24.40	0.00	756.36	75.64
TOTAL: 59004								1,000.00	9.22	243.64	24.36	0.00	756.36	75.64
TOTAL: 50000								144,036.62	3,659.79	72,993.26	50.68	7,954.83	63,088.53	43.80
Equipment														
010-00000-0-00000-82000-64000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 64000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Replacement														
010-00000-0-00000-37000-65000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	L2	UNENCUMBERED						
								Working	Current	Year To Date	%	Encumbered	Balance	%
010-70320-0-00000-37000-65000-0-0000								4,800.00	0.00	4,800.00	100.00	40,000.00	(40,000.00)	0.00
TOTAL: 65000								4,800.00	0.00	4,800.00	100.00	40,000.00	(40,000.00)	0.00
TOTAL: 60000								4,800.00	0.00	4,800.00	100.00	40,000.00	(40,000.00)	0.00
Other Tuition, Excess Costs, and/or Deficits Payments to COE														
010-00000-0-00000-92000-71420-0-0000								24,688.00	0.00	11,411.05	46.20	0.00	13,276.95	53.78
TOTAL: 71420								24,688.00	0.00	11,411.05	46.22	0.00	13,276.95	53.78
Transfers of Indirect Costs														
010-00000-0-00000-72100-73100-0-0000								(156.00)	0.00	0.00	0.00	0.00	(156.00)	100.00
010-40350-0-00000-72100-73100-0-0000								112.00	0.00	0.00	0.00	0.00	112.00	100.00
010-41270-0-00000-72100-73100-0-0000								44.00	0.00	0.00	0.00	0.00	44.00	100.00
TOTAL: 73100								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund														
010-00000-0-00000-72100-73500-0-0000								(690.00)	0.00	0.00	0.00	0.00	(690.00)	100.00
TOTAL: 73500								(690.00)	0.00	0.00	0.00	0.00	(690.00)	100.00
Debt Service - Interest														
010-00000-0-00000-91000-74380-0-0000								536.00	(82.84)	453.16	84.50	0.00	82.84	15.46
TOTAL: 74380								536.00	(82.84)	453.16	84.54	0.00	82.84	15.46
Other Debt Service - Principal														
010-00000-0-00000-91000-74390-0-0000								2,888.00	82.84	2,970.84	102.90	0.00	(82.84)	0.00
TOTAL: 74390								2,888.00	82.84	2,970.84	102.87	0.00	(82.84)	0.00
Other Authorized Interfund Transfers Out														
010-00000-0-00000-93000-76190-0-0000								270,000.00	0.00	0.00	0.00	0.00	270,000.00	100.00
010-62660-0-00000-93000-76190-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 76190								270,000.00	0.00	0.00	0.00	0.00	270,000.00	100.00
TOTAL: 70000								297,422.00	0.00	14,835.05	4.99	0.00	282,586.95	95.01
<b>TOTAL EXPENSES:</b>								1,158,116.74	56,896.41	505,680.95	43.66	51,095.37	601,340.42	51.92



**BUDGET REPORT**

BDG113

2/27/2025

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 010 - General Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 010 - GENERAL FUND**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	731,190.97	(89,707.65)	881,511.37	120.56	0.00	(150,320.40)	0.00
<b>TOTAL: 1000-5000</b>	855,894.74	56,896.41	486,045.90	56.79	11,095.37	358,753.47	41.92
<b>TOTAL: 1000-6000</b>	860,694.74	56,896.41	490,845.90	57.03	51,095.37	318,753.47	37.03
<b>TOTAL: EXPENSES</b>	1,158,116.74	56,896.41	505,680.95	43.66	51,095.37	601,340.42	51.92

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
LCFF State Aid Charters - Current Year														
								3,190,309.00	0.00	1,765,302.69	55.30	0.00	1,425,006.31	44.67
							TOTAL: 80111	3,190,309.00	0.00	1,765,302.69	55.33	0.00	1,425,006.31	44.67
Education Protection Account - Charter Schools														
								65,032.00	0.00	15,612.00	24.00	0.00	49,420.00	75.99
							TOTAL: 80121	65,032.00	0.00	15,612.00	24.01	0.00	49,420.00	75.99
LCFF State Aid Charters - Prior Years														
								0.00	0.00	16,778.00	0.00	0.00	(16,778.00)	0.00
							TOTAL: 80191	0.00	0.00	16,778.00	0.00	0.00	(16,778.00)	0.00
Transfers to Charter Schools in Lieu of Property Taxes														
								606,989.00	0.00	0.00	0.00	0.00	606,989.00	100.00
							TOTAL: 80960	606,989.00	0.00	0.00	0.00	0.00	606,989.00	100.00
All Other Federal Revenue														
								144,029.00	0.00	28,817.91	20.00	0.00	115,211.09	79.99
								24,655.38	24,655.38	24,655.38	100.00	0.00	0.00	0.00
								6,788.31	6,788.31	6,788.31	100.00	0.00	0.00	0.00
								24,179.36	16,119.52	24,179.36	100.00	0.00	0.00	0.00
								22,000.00	0.00	380.01	1.70	0.00	21,619.99	98.27
								944.00	0.00	0.00	0.00	0.00	944.00	100.00
								8,900.00	0.00	(1,302.00)	0.00	0.00	10,202.00	114.63
								26,333.00	(13,902.43)	(13,902.43)	0.00	0.00	40,235.43	152.79
							TOTAL: 82900	257,829.05	33,660.78	69,616.54	27.00	0.00	188,212.51	73.00
Mandated Cost Reimbursements														
								6,449.00	0.00	6,497.00	100.70	0.00	(48.00)	0.00
							TOTAL: 85500	6,449.00	0.00	6,497.00	100.74	0.00	(48.00)	0.00
State Lottery Revenue														
								56,902.00	(15,882.11)	(15,882.11)	0.00	0.00	72,784.11	127.91
								23,147.00	(12,663.13)	(12,663.13)	0.00	0.00	35,810.13	154.71
							TOTAL: 85600	80,049.00	(28,545.24)	(28,545.24)	0.00	0.00	108,594.24	135.66
All Other State Revenue														
								193,691.00	0.00	106,530.05	55.00	0.00	87,160.95	45.00
								0.00	48,674.53	48,674.53	0.00	0.00	(48,674.53)	0.00
								7,533.00	0.00	14,795.55	196.40	0.00	(7,262.55)	0.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED			
								Working	Current	Year To Date	%	Encumbered	Balance	%	
090-67700-0-00000-00000-85900-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-67700-5-00000-00000-85900-0-0000								48,369.00	0.00	26,602.95	55.00	0.00	21,766.05	45.00	
090-76900-0-00000-00000-85900-0-0000								135,667.99	0.00	0.00	0.00	0.00	135,667.99	100.00	
090-78124-0-00000-00000-85900-0-0000								0.00	2,773.00	2,773.00	0.00	0.00	(2,773.00)	0.00	
							TOTAL:	85900	385,260.99	51,447.53	199,376.08	51.75	0.00	185,884.91	48.25
Interest															
090-00000-0-00000-00000-86600-0-0000								20,000.00	0.00	11,226.43	56.10	0.00	8,773.57	43.87	
							TOTAL:	86600	20,000.00	0.00	11,226.43	56.13	0.00	8,773.57	43.87
Net Increase (Decrease) in the Fair Value of Investments															
090-00000-0-00000-00000-86620-0-0000								0.00	0.00	16,937.33	0.00	0.00	(16,937.33)	0.00	
							TOTAL:	86620	0.00	0.00	16,937.33	0.00	0.00	(16,937.33)	0.00
All Other Local Revenue															
090-00000-0-00000-00000-86990-0-0000								4,000.00	0.00	0.00	0.00	0.00	4,000.00	100.00	
							TOTAL:	86990	4,000.00	0.00	0.00	0.00	4,000.00	100.00	
Other Authorized Interfund Transfers In															
090-00000-0-00000-00000-89190-0-0000								270,000.00	0.00	0.00	0.00	0.00	270,000.00	100.00	
090-62660-0-00000-00000-89190-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
							TOTAL:	89190	270,000.00	0.00	0.00	0.00	270,000.00	100.00	
Contributions from Unrestricted Resources															
090-00000-0-00000-00000-89800-0-0000								(1,003,787.51)	0.00	(6,371.51)	0.60	0.00	(997,416.00)	99.37	
090-07200-0-00000-00000-89800-0-0000								791,097.72	0.00	0.00	0.00	0.00	791,097.72	100.00	
090-07230-0-00000-00000-89800-0-0000								181,488.00	0.00	0.00	0.00	0.00	181,488.00	100.00	
090-26000-0-00000-00000-89800-0-0000								24,830.28	0.00	0.00	0.00	0.00	24,830.28	100.00	
090-41270-0-00000-00000-89800-0-0000								6,371.51	0.00	6,371.51	100.00	0.00	0.00	0.00	
							TOTAL:	89800	0.00	0.00	0.00	0.00	0.00	0.00	
Contributions from Restricted Revenues															
090-30100-0-00000-00000-89900-0-0000								0.00	7,467.13	7,467.13	0.00	0.00	(7,467.13)	0.00	
090-41270-0-00000-00000-89900-0-0000								0.00	(7,467.13)	(7,467.13)	0.00	0.00	7,467.13	0.00	
							TOTAL:	89900	0.00	0.00	0.00	0.00	0.00	0.00	
							TOTAL:	80000	4,885,918.04	56,563.07	2,072,800.83	42.42	0.00	2,813,117.21	57.58
							<b>TOTAL INCOME:</b>	4,885,918.04	56,563.07	2,072,800.83	42.42	0.00	2,813,117.21	57.58	

Certificated Teachers` Salaries

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
090-00000-0-11100-10000-11000-0-0000								1,262,333.20	107,857.05	788,567.72	62.50	0.00	473,765.48	37.53
090-00000-0-11100-10000-11000-0-0103								130.00	129.26	129.26	99.40	0.00	0.74	0.57
090-07200-0-11100-10000-11000-0-0101								3,333.36	374.13	2,618.91	78.60	0.00	714.45	21.43
090-07200-0-11100-10000-11000-0-0201								46,761.00	3,920.23	31,537.05	67.40	0.00	15,223.95	32.56
090-11000-0-11100-10000-11000-0-0000								1,327.00	0.00	1,326.10	99.90	0.00	0.90	0.07
090-14000-0-11100-10000-11000-0-0000								52,159.00	4,898.12	34,286.84	65.70	0.00	17,872.16	34.26
090-26000-0-11100-10000-11000-0-0207					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-58126-0-11100-10000-11000-0-0201								15,822.00	1,301.21	10,620.13	67.10	0.00	5,201.87	32.88
090-74220-0-11100-10000-11000-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74350-0-11100-10000-11000-0-0101								70,972.00	6,368.34	44,578.38	62.80	0.00	26,393.62	37.19
							TOTAL: 11000	1,452,837.56	124,848.34	913,664.39	62.89	0.00	539,173.17	37.11
Substitute Teachers														
090-00000-0-11100-10000-11002-0-0000								40,000.00	6,408.00	22,561.50	56.40	0.00	17,438.50	43.60
							TOTAL: 11002	40,000.00	6,408.00	22,561.50	56.40	0.00	17,438.50	43.60
Teacher - Auxiliary														
090-00000-0-11100-40000-11003-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-40000-11003-0-0206					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-10000-11003-0-0000								2,225.00	0.00	6,450.83	289.90	0.00	(4,225.83)	0.00
090-11000-0-11100-10000-11003-0-0203								4,005.00	0.00	214.99	5.40	0.00	3,790.01	94.63
090-11000-0-11100-40000-11003-0-0000								1,958.00	89.00	6,272.38	320.30	0.00	(4,314.38)	0.00
090-11000-0-11100-40000-11003-0-0206								5,340.00	0.00	3,560.00	66.70	0.00	1,780.00	33.33
090-11000-0-11100-41000-11003-0-0204								890.00	0.00	0.00	0.00	0.00	890.00	100.00
090-11000-0-11351-10000-11003-0-0000								1,000.00	0.00	500.00	50.00	0.00	500.00	50.00
090-11000-1-11351-10000-11003-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-11003-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-11003-0-0207								3,600.00	0.00	0.00	0.00	0.00	3,600.00	100.00
090-26000-0-11350-10000-11003-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-10000-11003-0-0207								18,750.00	0.00	0.00	0.00	0.00	18,750.00	100.00
							TOTAL: 11003	37,768.00	89.00	16,998.20	45.01	0.00	20,769.80	54.99
Certificated Supervisors and Administrators Salaries														
090-00000-0-00000-27000-13000-0-0000								114,880.00	9,566.67	76,533.36	66.60	0.00	38,346.64	33.38
090-00000-0-00000-27000-13000-0-0401					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-27000-13000-0-0401								111,180.00	9,265.04	74,120.32	66.70	0.00	37,059.68	33.33
090-26000-0-00000-27000-13000-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-27000-13000-0-0207					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-27000-13000-0-0000					C			0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
090-26000-0-11350-27000-13000-0-0207								5,000.00	0.00	0.00	0.00	0.00	5,000.00	100.00
090-62660-0-11100-21000-13000-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-62660-0-11100-21000-13000-0-0107								19,200.00	1,941.81	13,592.67	70.80	0.00	5,607.33	29.20
							TOTAL: 13000	250,260.00	20,773.52	164,246.35	65.63	0.00	86,013.65	34.37
Other Certificated Salaries														
090-07200-0-00000-24200-19000-0-0202								49,577.00	8,262.84	16,525.68	33.30	0.00	33,051.32	66.67
							TOTAL: 19000	49,577.00	8,262.84	16,525.68	33.33	0.00	33,051.32	66.67
							TOTAL: 10000	1,830,442.56	160,381.70	1,133,996.12	61.95	0.00	696,446.44	38.05
Classified Instructional Salaries														
090-07200-0-11100-10000-21000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21000-0-0105								44,781.00	4,409.78	28,573.47	63.80	0.00	16,207.53	36.19
090-07200-0-11100-10000-21000-0-0110								0.00	201.00	201.00	0.00	0.00	(201.00)	0.00
090-26000-0-11100-10000-21000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-21000-0-0207								65,482.00	6,246.92	38,880.19	59.40	0.00	26,601.81	40.62
090-26000-0-11350-10000-21000-0-0207								1,521.30	0.00	0.00	0.00	0.00	1,521.30	100.00
090-30100-0-11100-10000-21000-0-0105								105,652.00	9,604.70	66,131.14	62.60	0.00	39,520.86	37.41
090-32180-0-11100-10000-21000-0-0105								1,138.14	0.00	1,138.14	100.00	0.00	0.00	0.00
090-41260-0-11100-10000-21000-0-0000								944.00	0.00	0.00	0.00	0.00	944.00	100.00
							TOTAL: 21000	219,518.44	20,462.40	134,923.94	61.46	0.00	84,594.50	38.54
Substitute Instructional Aides														
090-07200-0-11100-10000-21002-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21002-0-0105								9,000.00	217.41	7,616.90	84.60	0.00	1,383.10	15.37
090-07200-0-11100-10000-21002-0-0110								0.00	173.55	409.50	0.00	0.00	(409.50)	0.00
090-26000-0-11100-10000-21002-0-0207								2,500.00	412.15	1,607.35	64.30	0.00	892.65	35.71
							TOTAL: 21002	11,500.00	803.11	9,633.75	83.77	0.00	1,866.25	16.23
Instructional Aides - Auxiliary														
090-00000-0-11100-40000-21003-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21003-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21003-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21003-0-0105								1,800.00	0.00	534.22	29.70	0.00	1,265.78	70.32
090-07200-0-11100-10000-21003-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-21003-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-21003-0-0206								5,340.00	0.00	3,560.00	66.70	0.00	1,780.00	33.33
090-11000-0-11100-41000-21003-0-0204								890.00	0.00	0.00	0.00	0.00	890.00	100.00
090-26000-0-11100-10000-21003-0-0207								4,000.00	638.21	3,993.81	99.80	0.00	6.19	0.15

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FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
090-30100-0-11100-10000-21003-0-0105								200.00	0.00	48.33	24.20	0.00	151.67	75.84
TOTAL: 21003								12,230.00	638.21	8,136.36	66.53	0.00	4,093.64	33.47
Classified Support Salaries														
090-00000-0-00000-82000-22000-0-0000								84,252.00	7,113.56	56,908.48	67.50	0.00	27,343.52	32.45
090-07200-0-00000-31400-22000-0-0308								44,690.00	4,062.71	28,924.84	64.70	0.00	15,765.16	35.28
090-07230-0-00000-36000-22000-0-0000								40,283.00	3,540.22	25,222.19	62.60	0.00	15,060.81	37.39
090-26000-0-00000-31400-22000-0-0207								11,172.45	(124.62)	6,482.46	58.00	0.00	4,689.99	41.98
090-26000-0-00000-82000-22000-0-0207								8,475.98	706.33	5,650.64	66.70	0.00	2,825.34	33.33
090-26000-0-11350-36000-22000-0-0207								712.04	0.00	0.00	0.00	0.00	712.04	100.00
TOTAL: 22000								189,585.47	15,298.20	123,188.61	64.98	0.00	66,396.86	35.02
Substitute Classified Support														
090-00000-0-00000-82000-22002-0-0000								0.00	590.81	590.81	0.00	0.00	(590.81)	0.00
TOTAL: 22002								0.00	590.81	590.81	0.00	0.00	(590.81)	0.00
Classified Support Salaries - Auxilary														
090-00000-0-00000-82000-22003-0-0000								5,340.00	0.00	3,327.35	62.30	0.00	2,012.65	37.69
090-07200-0-00000-31400-22003-0-0308								890.00	0.00	0.00	0.00	0.00	890.00	100.00
090-07230-0-00000-36000-22003-0-0000								5,785.00	140.85	724.44	12.50	0.00	5,060.56	87.48
090-26000-0-00000-31400-22003-0-0207								2,000.00	1,365.44	1,992.74	99.60	0.00	7.26	0.36
TOTAL: 22003								14,015.00	1,506.29	6,044.53	43.13	0.00	7,970.47	56.87
Classified Supervisors' and Administrators' Salaries														
090-00000-0-00000-72000-23000-0-0000								79,300.00	5,970.49	55,374.47	69.80	0.00	23,925.53	30.17
090-07230-0-00000-36000-23000-0-0000								41,969.00	3,402.89	27,223.12	64.90	0.00	14,745.88	35.14
TOTAL: 23000								121,269.00	9,373.38	82,597.59	68.11	0.00	38,671.41	31.89
Clerical, Technical and Office Staff Salaries														
090-00000-0-00000-27000-24000-0-0000								49,637.00	4,009.36	32,433.72	65.30	0.00	17,203.28	34.66
090-00000-0-00000-72000-24000-0-0000								28,879.00	2,415.74	19,316.70	66.90	0.00	9,562.30	33.11
090-00000-0-00000-77000-24000-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-77000-24000-0-0304								26,700.00	2,224.97	17,799.76	66.70	0.00	8,900.24	33.33
090-26000-0-00000-24200-24000-0-0207								10,430.00	869.13	6,953.04	66.70	0.00	3,476.96	33.34
090-26000-0-00000-77000-24000-0-0207							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 24000								115,646.00	9,519.20	76,503.22	66.15	0.00	39,142.78	33.85
Clerical, Technical & Office - Auxilary														
090-00000-0-00000-27000-24003-0-0000								500.00	0.00	0.00	0.00	0.00	500.00	100.00
TOTAL: 24003								500.00	0.00	0.00	0.00	0.00	500.00	100.00

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FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED			
								Working	Current	Year To Date	%	Encumbered	Balance	%	
Other Classified Salaries															
090-07200-0-00000-24200-29000-0-0202								32,361.00	0.00	13,710.12	42.40	0.00	18,650.88	57.63	
090-07200-0-00000-27000-29000-0-0307								35,188.00	3,518.99	22,712.21	64.50	0.00	12,475.79	35.45	
								TOTAL: 29000	67,549.00	36,422.33	53.92	0.00	31,126.67	46.08	
								TOTAL: 20000	751,812.91	61,710.59	478,041.14	63.59	0.00	273,771.77	36.41
State Teachers` Retirement System, certificated positions															
090-00000-0-00000-27000-31010-0-0000								21,942.00	1,827.23	14,617.88	66.60	0.00	7,324.12	33.38	
090-00000-0-00000-27000-31010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-00000-0-11100-10000-31010-0-0000								249,605.00	20,830.20	151,228.48	60.60	0.00	98,376.52	39.41	
090-00000-0-11100-10000-31010-0-0103								0.00	24.69	24.69	0.00	0.00	(24.69)	0.00	
090-00000-0-11100-40000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-00000-0-11100-40000-31010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-07200-0-00000-24200-31010-0-0202								9,470.00	1,578.20	3,156.40	33.30	0.00	6,313.60	66.67	
090-07200-0-00000-27000-31010-0-0401								21,236.00	1,769.62	14,156.96	66.70	0.00	7,079.04	33.34	
090-07200-0-11100-10000-31010-0-0101								636.67	71.46	500.22	78.60	0.00	136.45	21.43	
090-07200-0-11100-10000-31010-0-0201								8,931.00	748.76	6,023.55	67.40	0.00	2,907.45	32.55	
090-11000-0-11100-10000-31010-0-0000								679.00	0.00	702.66	103.50	0.00	(23.66)	0.00	
090-11000-0-11100-10000-31010-0-0203								765.00	0.00	41.06	5.40	0.00	723.94	94.63	
090-11000-0-11100-40000-31010-0-0000								374.00	17.00	1,178.95	315.20	0.00	(804.95)	0.00	
090-11000-0-11100-40000-31010-0-0206								1,020.00	0.00	339.99	33.30	0.00	680.01	66.67	
090-11000-0-11100-41000-31010-0-0204								170.00	0.00	0.00	0.00	0.00	170.00	100.00	
090-11000-0-11351-10000-31010-0-0000								191.00	0.00	95.50	50.00	0.00	95.50	50.00	
090-11000-1-11351-10000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-14000-0-11100-10000-31010-0-0000								9,962.00	935.54	6,548.78	65.70	0.00	3,413.22	34.26	
090-26000-0-00000-27000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-26000-0-11100-10000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-26000-0-11100-10000-31010-0-0207								687.60	0.00	0.00	0.00	0.00	687.60	100.00	
090-26000-0-11350-10000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-26000-0-11350-10000-31010-0-0207								3,581.25	0.00	0.00	0.00	0.00	3,581.25	100.00	
090-26000-0-11350-27000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-26000-0-11350-27000-31010-0-0207								955.00	0.00	0.00	0.00	0.00	955.00	100.00	
090-58126-0-11100-10000-31010-0-0201								3,022.00	248.53	2,028.43	67.10	0.00	993.57	32.88	
090-62660-0-11100-21000-31010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-62660-0-11100-21000-31010-0-0107								3,668.00	370.88	2,596.16	70.80	0.00	1,071.84	29.22	
090-74220-0-11100-10000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	
090-74350-0-11100-10000-31010-0-0101								13,556.00	1,216.35	8,514.45	62.80	0.00	5,041.55	37.19	
090-76900-0-00000-21000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-76900-0-00000-27000-31010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-76900-0-11100-10000-31010-0-0000								135,667.99	0.00	0.00	0.00	0.00	135,667.99	100.00
TOTAL: 31010								486,119.51	29,638.46	211,754.16	43.56	0.00	274,365.35	56.44
State Teachers` Retirement System, classified positions														
090-07200-0-00000-24200-31020-0-0202								2,619.00	0.00	2,618.62	100.00	0.00	0.38	0.01
TOTAL: 31020								2,619.00	0.00	2,618.62	99.99	0.00	0.38	0.01
Public Employees Retirement System, certificated positions														
090-00000-0-11100-10000-32010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-40000-32010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 32010								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Employees` Retirement System, classified positions														
090-00000-0-00000-27000-32020-0-0000								13,427.00	1,084.53	8,773.32	65.30	0.00	4,653.68	34.66
090-00000-0-00000-72000-32020-0-0000								29,262.00	2,268.48	18,419.64	62.90	0.00	10,842.36	37.05
090-00000-0-00000-77000-32020-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-32020-0-0000								24,235.00	1,924.22	15,393.76	63.50	0.00	8,841.24	36.48
090-00000-0-11100-40000-32020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-27000-32020-0-0307								9,519.00	865.29	6,057.03	63.60	0.00	3,461.97	36.37
090-07200-0-00000-31400-32020-0-0308								12,330.00	1,098.96	7,692.72	62.40	0.00	4,637.28	37.61
090-07200-0-00000-77000-32020-0-0304								7,222.00	601.85	4,814.80	66.70	0.00	2,407.20	33.33
090-07200-0-11100-10000-32020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-32020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-32020-0-0105								13,558.00	1,101.81	8,096.43	59.70	0.00	5,461.57	40.28
090-07200-0-11100-10000-32020-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-32020-0-0000								23,184.00	1,916.21	14,382.42	62.00	0.00	8,801.58	37.96
090-11000-0-11100-40000-32020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-32020-0-0206								1,445.00	0.00	0.01	0.00	0.00	1,444.99	100.00
090-11000-0-11100-41000-32020-0-0204								241.00	0.00	0.00	0.00	0.00	241.00	100.00
090-26000-0-00000-24200-32020-0-0207								2,821.00	235.10	1,880.80	66.70	0.00	940.20	33.33
090-26000-0-00000-31400-32020-0-0207								3,022.15	274.74	1,923.18	63.60	0.00	1,098.97	36.36
090-26000-0-00000-77000-32020-0-0207							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-32020-0-0207								2,292.75	191.06	1,528.48	66.70	0.00	764.27	33.33
090-26000-0-11100-10000-32020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-32020-0-0207								19,471.00	1,102.14	7,977.27	41.00	0.00	11,493.73	59.03
090-26000-0-11350-10000-32020-0-0207								411.51	0.00	0.00	0.00	0.00	411.51	100.00
090-26000-0-11350-36000-32020-0-0207								192.61	0.00	0.00	0.00	0.00	192.61	100.00
090-30100-0-11100-10000-32020-0-0105								28,579.00	2,598.07	17,901.53	62.60	0.00	10,677.47	37.36



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								Working	Current	Year To Date	%	Encumbered	Balance	%		
090-32180-0-11100-10000-32020-0-0105								307.87	0.00	307.87	100.00	0.00	0.00	0.00		
								TOTAL: 32020		191,520.89	15,262.46	115,149.26	60.12	0.00	76,371.63	39.88
OASDI, Certificated Positions																
090-00000-0-11100-10000-33012-0-0000								0.00	248.32	960.14	0.00	0.00	(960.14)	0.00		
090-00000-0-11100-40000-33012-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-07200-0-00000-24200-33012-0-0202								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-11000-0-11100-40000-33012-0-0206								0.00	0.00	110.36	0.00	0.00	(110.36)	0.00		
090-26000-0-11100-10000-33012-0-0207								223.20	0.00	0.00	0.00	0.00	223.20	100.00		
090-26000-0-11350-10000-33012-0-0207								1,162.50	0.00	0.00	0.00	0.00	1,162.50	100.00		
090-26000-0-11350-27000-33012-0-0207								310.00	0.00	0.00	0.00	0.00	310.00	100.00		
090-26000-0-11350-36000-33012-0-0207								44.15	0.00	0.00	0.00	0.00	44.15	100.00		
								TOTAL: 33012		1,739.85	248.32	1,070.50	61.53	0.00	669.35	38.47
Medicare, Certificated Positions																
090-00000-0-00000-27000-33013-0-0000								1,666.00	138.14	1,109.18	66.60	0.00	556.82	33.42		
090-00000-0-00000-27000-33013-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-00000-0-11100-10000-33013-0-0000								18,950.00	1,643.58	11,748.11	62.00	0.00	7,201.89	38.00		
090-00000-0-11100-10000-33013-0-0103								0.00	1.87	1.87	0.00	0.00	(1.87)	0.00		
090-00000-0-11100-40000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-00000-0-11100-40000-33013-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-07200-0-00000-24200-33013-0-0202								719.00	119.43	239.24	33.30	0.00	479.76	66.73		
090-07200-0-00000-27000-33013-0-0401								1,612.00	133.62	1,074.03	66.60	0.00	537.97	33.37		
090-07200-0-11100-10000-33013-0-0101								48.33	5.41	37.99	78.60	0.00	10.34	21.39		
090-07200-0-11100-10000-33013-0-0201								678.00	56.55	456.97	67.40	0.00	221.03	32.60		
090-11000-0-11100-10000-33013-0-0000								52.00	0.00	112.77	216.90	0.00	(60.77)	0.00		
090-11000-0-11100-10000-33013-0-0203								59.00	0.00	3.11	5.30	0.00	55.89	94.73		
090-11000-0-11100-40000-33013-0-0000								29.00	1.29	90.94	313.60	0.00	(61.94)	0.00		
090-11000-0-11100-40000-33013-0-0206								78.00	0.00	51.62	66.20	0.00	26.38	33.82		
090-11000-0-11100-41000-33013-0-0204								13.00	0.00	0.00	0.00	0.00	13.00	100.00		
090-11000-0-11351-10000-33013-0-0000								15.00	0.00	7.25	48.30	0.00	7.75	51.67		
090-11000-1-11351-10000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-14000-0-11100-10000-33013-0-0000								756.00	70.33	496.50	65.70	0.00	259.50	34.33		
090-26000-0-00000-27000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-26000-0-11100-10000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-26000-0-11100-10000-33013-0-0207								52.20	0.00	0.00	0.00	0.00	52.20	100.00		
090-26000-0-11350-10000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		
090-26000-0-11350-10000-33013-0-0207								271.88	0.00	0.00	0.00	0.00	271.88	100.00		
090-26000-0-11350-27000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00		

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-26000-0-11350-27000-33013-0-0207								72.50	0.00	0.00	0.00	0.00	72.50	100.00
090-26000-0-11350-36000-33013-0-0207								10.32	0.00	0.00	0.00	0.00	10.32	100.00
090-58126-0-11100-10000-33013-0-0201								223.00	18.78	153.93	69.00	0.00	69.07	30.97
090-62660-0-11100-21000-33013-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-62660-0-11100-21000-33013-0-0107								279.00	28.02	196.98	70.60	0.00	82.02	29.40
090-74220-0-11100-10000-33013-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74350-0-11100-10000-33013-0-0101								1,029.00	92.03	646.07	62.80	0.00	382.93	37.21
TOTAL: 33013								26,613.23	2,309.05	16,426.56	61.72	0.00	10,186.67	38.28

OASDI, classified positions

090-00000-0-00000-27000-33022-0-0000								3,078.00	247.05	2,009.38	65.30	0.00	1,068.62	34.72
090-00000-0-00000-72000-33022-0-0000								6,707.00	515.33	4,626.26	69.00	0.00	2,080.74	31.02
090-00000-0-00000-77000-33022-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-33022-0-0000								5,555.00	472.09	3,765.64	67.80	0.00	1,789.36	32.21
090-00000-0-11100-40000-33022-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-27000-33022-0-0307								2,182.00	215.10	1,405.08	64.40	0.00	776.92	35.61
090-07200-0-00000-31400-33022-0-0308								2,826.00	234.86	1,776.36	62.90	0.00	1,049.64	37.14
090-07200-0-00000-77000-33022-0-0304								1,655.00	135.73	1,101.34	66.50	0.00	553.66	33.45
090-07200-0-11100-10000-33022-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33022-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33022-0-0105								3,108.00	284.34	2,333.30	75.10	0.00	774.70	24.93
090-07200-0-11100-10000-33022-0-0110								0.00	23.22	37.85	0.00	0.00	(37.85)	0.00
090-07230-0-00000-36000-33022-0-0000								5,458.00	436.61	3,293.98	60.40	0.00	2,164.02	39.65
090-11000-0-11100-40000-33022-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-33022-0-0206								332.00	0.00	220.72	66.50	0.00	111.28	33.52
090-11000-0-11100-41000-33022-0-0204								56.00	0.00	0.00	0.00	0.00	56.00	100.00
090-26000-0-00000-24200-33022-0-0207								647.00	53.02	430.24	66.50	0.00	216.76	33.50
090-26000-0-00000-31400-33022-0-0207								692.69	72.67	521.20	75.20	0.00	171.49	24.76
090-26000-0-00000-77000-33022-0-0207							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-33022-0-0207								525.51	43.14	349.67	66.50	0.00	175.84	33.46
090-26000-0-11100-10000-33022-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-33022-0-0207								4,463.00	448.97	2,754.34	61.70	0.00	1,708.66	38.29
090-26000-0-11350-10000-33022-0-0207								94.32	0.00	0.00	0.00	0.00	94.32	100.00
090-30100-0-11100-10000-33022-0-0105								6,550.00	595.50	4,103.19	62.60	0.00	2,446.81	37.36
090-32180-0-11100-10000-33022-0-0105								70.56	0.00	70.56	100.00	0.00	0.00	0.00
TOTAL: 33022								44,000.08	3,777.63	28,799.11	65.45	0.00	15,200.97	34.55

Medicare, classified positions

090-00000-0-00000-27000-33023-0-0000								720.00	57.78	469.94	65.30	0.00	250.06	34.73
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**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-00000-0-00000-72000-33023-0-0000								1,568.00	120.52	1,081.94	69.00	0.00	486.06	31.00
090-00000-0-00000-77000-33023-0-0304								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-33023-0-0000								1,300.00	110.42	880.73	67.70	0.00	419.27	32.25
090-00000-0-11100-40000-33023-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-33023-0-0202								199.00	0.00	198.80	99.90	0.00	0.20	0.10
090-07200-0-00000-27000-33023-0-0307								511.00	50.30	328.60	64.30	0.00	182.40	35.69
090-07200-0-00000-31400-33023-0-0308								661.00	54.93	415.44	62.90	0.00	245.56	37.15
090-07200-0-00000-77000-33023-0-0304								388.00	31.74	257.56	66.40	0.00	130.44	33.62
090-07200-0-11100-10000-33023-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33023-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33023-0-0105								727.00	66.49	547.35	75.30	0.00	179.65	24.71
090-07200-0-11100-10000-33023-0-0110								0.00	5.43	8.85	0.00	0.00	(8.85)	0.00
090-07230-0-00000-36000-33023-0-0000								1,277.00	102.10	770.34	60.30	0.00	506.66	39.68
090-11000-0-11100-40000-33023-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-33023-0-0206								78.00	0.00	51.61	66.20	0.00	26.39	33.83
090-11000-0-11100-41000-33023-0-0204								13.00	0.00	0.00	0.00	0.00	13.00	100.00
090-26000-0-00000-24200-33023-0-0207								151.00	12.40	100.60	66.60	0.00	50.40	33.38
090-26000-0-00000-31400-33023-0-0207								162.00	16.99	121.91	75.30	0.00	40.09	24.75
090-26000-0-00000-77000-33023-0-0207								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-33023-0-0207								122.90	10.09	81.77	66.50	0.00	41.13	33.47
090-26000-0-11100-10000-33023-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-33023-0-0207								1,044.00	105.01	644.17	61.70	0.00	399.83	38.30
090-26000-0-11350-10000-33023-0-0207								22.06	0.00	0.00	0.00	0.00	22.06	100.00
090-30100-0-11100-10000-33023-0-0105								1,532.00	139.28	959.68	62.60	0.00	572.32	37.36
090-32180-0-11100-10000-33023-0-0105								16.50	0.00	16.50	100.00	0.00	0.00	0.00
TOTAL: 33023								10,492.46	883.48	6,935.79	66.10	0.00	3,556.67	33.90
Health & Welfare Benefits, certificated positions														
090-00000-0-00000-27000-34010-0-0000								12,600.00	1,050.00	7,350.00	58.30	0.00	5,250.00	41.67
090-00000-0-00000-27000-34010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-34010-0-0000								290,700.00	22,598.40	183,527.60	63.10	0.00	107,172.40	36.87
090-07200-0-00000-24200-34010-0-0202								8,000.00	1,335.00	2,670.00	33.40	0.00	5,330.00	66.63
090-07200-0-00000-27000-34010-0-0401								16,020.00	1,335.00	9,345.00	58.30	0.00	6,675.00	41.67
090-07200-0-11100-10000-34010-0-0101								720.00	60.00	480.00	66.70	0.00	240.00	33.33
090-07200-0-11100-10000-34010-0-0201								11,970.00	997.50	8,977.50	75.00	0.00	2,992.50	25.00
090-14000-0-11100-10000-34010-0-0000								15,300.00	1,275.00	8,925.00	58.30	0.00	6,375.00	41.67
090-58126-0-11100-10000-34010-0-0201								4,050.00	337.50	3,075.00	75.90	0.00	975.00	24.07
090-74220-0-11100-10000-34010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74350-0-11100-10000-34010-0-0101								15,300.00	1,275.00	10,200.00	66.70	0.00	5,100.00	33.33

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 34010								374,660.00	30,263.40	234,550.10	62.60	0.00	140,109.90	37.40
Health & Welfare Benefits, classified positions														
090-00000-0-00000-27000-34020-0-0000								8,010.00	667.50	6,675.00	83.30	0.00	1,335.00	16.67
090-00000-0-00000-72000-34020-0-0000								25,365.00	2,002.50	16,020.00	63.20	0.00	9,345.00	36.84
090-00000-0-00000-77000-34020-0-0304								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-34020-0-0000								29,036.00	2,419.65	19,357.20	66.70	0.00	9,678.80	33.33
090-07200-0-00000-27000-34020-0-0307								16,020.00	1,335.00	10,680.00	66.70	0.00	5,340.00	33.33
090-07200-0-00000-31400-34020-0-0308								12,816.00	1,068.00	8,544.00	66.70	0.00	4,272.00	33.33
090-07200-0-00000-77000-34020-0-0304								11,520.00	960.00	7,680.00	66.70	0.00	3,840.00	33.33
090-07200-0-11100-10000-34020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-34020-0-0105								11,963.00	1,015.38	8,123.09	67.90	0.00	3,839.91	32.10
090-07200-0-11100-10000-34020-0-0110								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-34020-0-0000								13,669.00	1,098.97	8,791.70	64.30	0.00	4,877.30	35.68
090-26000-0-00000-24200-34020-0-0207								4,500.00	375.00	3,000.00	66.70	0.00	1,500.00	33.33
090-26000-0-00000-31400-34020-0-0207								3,204.00	267.00	2,136.00	66.70	0.00	1,068.00	33.33
090-26000-0-00000-77000-34020-0-0207								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-34020-0-0207								3,375.00	281.25	2,250.00	66.70	0.00	1,125.00	33.33
090-26000-0-11100-10000-34020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-34020-0-0207								18,000.00	1,500.00	12,000.00	66.70	0.00	6,000.00	33.33
TOTAL: 34020								157,478.00	12,990.25	105,256.99	66.84	0.00	52,221.01	33.16
State Unemployment Insurance, certificated positions														
090-00000-0-00000-27000-35010-0-0000								58.00	4.76	38.22	65.90	0.00	19.78	34.10
090-00000-0-00000-27000-35010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-35010-0-0000								654.00	56.68	405.04	61.90	0.00	248.96	38.07
090-00000-0-11100-10000-35010-0-0103								0.00	0.06	0.06	0.00	0.00	(0.06)	0.00
090-00000-0-11100-40000-35010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-40000-35010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-35010-0-0202								25.00	4.12	8.25	33.00	0.00	16.75	67.00
090-07200-0-00000-27000-35010-0-0401								56.00	4.61	37.02	66.10	0.00	18.98	33.89
090-07200-0-11100-10000-35010-0-0101								2.00	0.19	1.33	66.50	0.00	0.67	33.50
090-07200-0-11100-10000-35010-0-0201								23.00	1.95	15.76	68.50	0.00	7.24	31.48
090-11000-0-11100-10000-35010-0-0000								2.00	0.00	3.88	194.00	0.00	(1.88)	0.00
090-11000-0-11100-10000-35010-0-0203								2.00	0.00	0.11	5.50	0.00	1.89	94.50
090-11000-0-11100-40000-35010-0-0000								1.00	0.04	3.04	304.00	0.00	(2.04)	0.00
090-11000-0-11100-40000-35010-0-0206								3.00	0.00	1.79	59.70	0.00	1.21	40.33
090-11000-0-11100-41000-35010-0-0204								1.00	0.00	0.00	0.00	0.00	1.00	100.00
090-11000-0-11351-10000-35010-0-0000								1.00	0.00	0.25	25.00	0.00	0.75	75.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-11000-1-11351-10000-35010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-14000-0-11100-10000-35010-0-0000								26.00	2.43	17.13	65.90	0.00	8.87	34.12
090-26000-0-00000-27000-35010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-35010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-35010-0-0207								1.80	0.00	0.00	0.00	0.00	1.80	100.00
090-26000-0-11350-10000-35010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-10000-35010-0-0207								9.38	0.00	0.00	0.00	0.00	9.38	100.00
090-26000-0-11350-27000-35010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-27000-35010-0-0207								2.50	0.00	0.00	0.00	0.00	2.50	100.00
090-58126-0-11100-10000-35010-0-0201								8.00	0.65	5.31	66.40	0.00	2.69	33.63
090-62660-0-11100-21000-35010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-62660-0-11100-21000-35010-0-0107								10.00	0.96	6.84	68.40	0.00	3.16	31.60
090-74220-0-11100-10000-35010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74350-0-11100-10000-35010-0-0101								35.42	3.17	22.25	62.80	0.00	13.17	37.18
TOTAL: 35010								921.10	79.62	566.28	61.48	0.00	354.82	38.52

State Unemployment Insurance, classified positions

090-00000-0-00000-27000-35020-0-0000								25.00	2.00	16.24	65.00	0.00	8.76	35.04
090-00000-0-00000-72000-35020-0-0000								54.00	4.16	37.35	69.20	0.00	16.65	30.83
090-00000-0-00000-77000-35020-0-0304							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-35020-0-0000								45.00	3.80	30.38	67.50	0.00	14.62	32.49
090-00000-0-11100-40000-35020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-35020-0-0202								7.00	0.00	6.87	98.10	0.00	0.13	1.86
090-07200-0-00000-27000-35020-0-0307								18.00	1.73	11.33	62.90	0.00	6.67	37.06
090-07200-0-00000-31400-35020-0-0308								23.00	1.89	14.31	62.20	0.00	8.69	37.78
090-07200-0-00000-77000-35020-0-0304								14.00	1.09	8.86	63.30	0.00	5.14	36.71
090-07200-0-11100-10000-35020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-35020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-35020-0-0105								26.00	2.30	18.92	72.80	0.00	7.08	27.23
090-07200-0-11100-10000-35020-0-0110								0.00	0.19	0.31	0.00	0.00	(0.31)	0.00
090-07230-0-00000-36000-35020-0-0000								44.00	3.53	26.57	60.40	0.00	17.43	39.61
090-11000-0-11100-40000-35020-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-35020-0-0206								3.00	0.00	1.80	60.00	0.00	1.20	40.00
090-11000-0-11100-41000-35020-0-0204								1.00	0.00	0.00	0.00	0.00	1.00	100.00
090-26000-0-00000-24200-35020-0-0207								5.00	0.43	3.44	68.80	0.00	1.56	31.20
090-26000-0-00000-31400-35020-0-0207								5.59	0.58	4.21	75.30	0.00	1.38	24.69
090-26000-0-00000-77000-35020-0-0207							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-35020-0-0207								4.24	0.35	2.80	66.00	0.00	1.44	33.96
090-26000-0-11100-10000-35020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2	UNENCUMBERED						
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-26000-0-11100-10000-35020-0-0207								36.00	3.62	22.19	61.60	0.00	13.81	38.36
090-26000-0-11350-10000-35020-0-0207								0.76	0.00	0.00	0.00	0.00	0.76	100.00
090-26000-0-11350-36000-35020-0-0207								0.36	0.00	0.00	0.00	0.00	0.36	100.00
090-30100-0-11100-10000-35020-0-0105								53.00	4.80	33.07	62.40	0.00	19.93	37.60
090-32180-0-11100-10000-35020-0-0105								0.57	0.00	0.57	100.00	0.00	0.00	0.00
TOTAL: 35020								365.52	30.47	239.22	65.45	0.00	126.30	34.55
Worker`s Compensation Insurance, certificated positions														
090-00000-0-00000-27000-36010-0-0000								1,591.00	94.54	759.04	47.70	0.00	831.96	52.29
090-00000-0-00000-27000-36010-0-0401								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-36010-0-0000								13,000.00	1,124.72	8,039.71	61.80	0.00	4,960.29	38.16
090-00000-0-11100-10000-36010-0-0103								0.00	1.28	1.28	0.00	0.00	(1.28)	0.00
090-00000-0-11100-40000-36010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-40000-36010-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-36010-0-0202								687.00	81.73	163.72	23.80	0.00	523.28	76.17
090-07200-0-00000-27000-36010-0-0401								1,356.00	91.44	735.02	54.20	0.00	620.98	45.79
090-07200-0-11100-10000-36010-0-0101								46.16	3.70	25.96	56.20	0.00	20.20	43.76
090-07200-0-11100-10000-36010-0-0201								647.00	38.70	312.74	48.30	0.00	334.26	51.66
090-11000-0-11100-10000-36010-0-0000								50.00	0.00	77.18	154.40	0.00	(27.18)	0.00
090-11000-0-11100-10000-36010-0-0203								56.00	0.00	2.13	3.80	0.00	53.87	96.20
090-11000-0-11100-40000-36010-0-0000								52.00	0.88	62.16	119.50	0.00	(10.16)	0.00
090-11000-0-11100-40000-36010-0-0206								74.00	0.00	35.33	47.70	0.00	38.67	52.26
090-11000-0-11100-41000-36010-0-0204								13.00	0.00	0.00	0.00	0.00	13.00	100.00
090-11000-0-11351-10000-36010-0-0000								15.00	0.00	4.96	33.10	0.00	10.04	66.93
090-11000-1-11351-10000-36010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-14000-0-11100-10000-36010-0-0000								722.00	48.13	339.73	47.10	0.00	382.27	52.95
090-26000-0-00000-27000-36010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-36010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-36010-0-0207								49.84	0.00	0.00	0.00	0.00	49.84	100.00
090-26000-0-11350-10000-36010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-10000-36010-0-0207								259.59	0.00	0.00	0.00	0.00	259.59	100.00
090-26000-0-11350-27000-36010-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11350-27000-36010-0-0207								69.23	0.00	0.00	0.00	0.00	69.23	100.00
090-58126-0-11100-10000-36010-0-0201								213.00	12.85	105.31	49.40	0.00	107.69	50.56
090-62660-0-11100-21000-36010-0-0104								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-62660-0-11100-21000-36010-0-0107								266.00	19.18	134.74	50.70	0.00	131.26	49.35
090-74220-0-11100-10000-36010-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74350-0-11100-10000-36010-0-0101								982.00	62.98	442.12	45.00	0.00	539.88	54.98

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL:						36010		20,148.82	1,580.13	11,241.13	55.79	0.00	8,907.69	44.21
Worker`s Compensation Insurance, classified positions														
090-00000-0-00000-27000-36020-0-0000								688.00	39.53	321.58	46.70	0.00	366.42	53.26
090-00000-0-00000-72000-36020-0-0000								1,497.00	82.47	740.44	49.50	0.00	756.56	50.54
090-00000-0-00000-77000-36020-0-0304						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-36020-0-0000								1,241.00	75.56	602.72	48.60	0.00	638.28	51.43
090-00000-0-11100-40000-36020-0-0206								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-36020-0-0202								137.00	0.00	136.04	99.30	0.00	0.96	0.70
090-07200-0-00000-27000-36020-0-0307								488.00	34.43	224.87	46.10	0.00	263.13	53.92
090-07200-0-00000-31400-36020-0-0308								632.00	37.59	284.27	45.00	0.00	347.73	55.02
090-07200-0-00000-77000-36020-0-0304								370.00	21.72	176.28	47.60	0.00	193.72	52.36
090-07200-0-11100-10000-36020-0-0000						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-36020-0-0102								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-36020-0-0105								694.00	45.51	374.64	54.00	0.00	319.36	46.02
090-07200-0-11100-10000-36020-0-0110								0.00	3.71	6.05	0.00	0.00	(6.05)	0.00
090-07230-0-00000-36000-36020-0-0000								1,213.00	69.89	527.19	43.50	0.00	685.81	56.54
090-11000-0-11100-40000-36020-0-0000						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-40000-36020-0-0206								74.00	0.00	35.32	47.70	0.00	38.68	52.27
090-11000-0-11100-41000-36020-0-0204								13.00	0.00	0.00	0.00	0.00	13.00	100.00
090-26000-0-00000-24200-36020-0-0207								144.00	8.49	68.83	47.80	0.00	75.17	52.20
090-26000-0-00000-31400-36020-0-0207								154.68	11.63	83.41	53.90	0.00	71.27	46.08
090-26000-0-00000-77000-36020-0-0207						C		0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-00000-82000-36020-0-0207								117.35	6.91	55.98	47.70	0.00	61.37	52.30
090-26000-0-11100-10000-36020-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-36020-0-0207								997.00	71.86	440.87	44.20	0.00	556.13	55.78
090-26000-0-11350-10000-36020-0-0207								21.04	0.00	0.00	0.00	0.00	21.04	100.00
090-26000-0-11350-36000-36020-0-0207								9.86	0.00	0.00	0.00	0.00	9.86	100.00
090-30100-0-11100-10000-36020-0-0105								1,463.00	95.31	656.63	44.90	0.00	806.37	55.12
090-32180-0-11100-10000-36020-0-0105								11.38	0.00	11.38	100.00	0.00	0.00	0.00
TOTAL:						36020		9,965.31	604.61	4,746.50	47.63	0.00	5,218.81	52.37
TOTAL:						30000		1,326,643.77	97,667.88	739,354.22	55.73	0.00	587,289.55	44.27
Approved Textbooks and Core Curricula Materials														
090-63000-0-11100-10000-41000-0-0301								27,000.00	119.87	26,644.58	98.70	0.00	355.42	1.32
TOTAL:						41000		27,000.00	119.87	26,644.58	98.68	0.00	355.42	1.32
Books and Other Reference Materials														
090-00000-0-00000-72000-42000-0-0000								100.00	0.00	0.00	0.00	0.00	100.00	100.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED			
								Working	Current	Year To Date	%	Encumbered	Balance	%	
TOTAL: 42000								100.00	0.00	0.00	0.00	0.00	100.00	100.00	
Materials and Supplies															
090-00000-0-00000-21000-43000-0-0000								C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-21400-43000-0-0000									3,500.00	0.00	1,307.73	37.40	0.00	2,192.27	62.64
090-00000-0-00000-27000-43000-0-0000									7,000.00	53.66	4,392.57	62.80	0.00	2,607.43	37.25
090-00000-0-00000-31400-43000-0-0000									4,000.00	0.00	3,384.91	84.60	0.00	615.09	15.38
090-00000-0-00000-72000-43000-0-0000									3,000.00	0.00	2,677.01	89.20	0.00	322.99	10.77
090-00000-0-00000-81100-43000-0-0000									5,500.00	0.00	4,239.95	77.10	524.42	735.63	13.38
090-00000-0-00000-82000-43000-0-0000									40,000.00	0.00	26,700.42	66.80	3,422.56	9,877.02	24.69
090-00000-0-11100-10000-43000-0-0000									26,700.00	0.00	14,811.68	55.50	0.00	11,888.32	44.53
090-00000-0-11100-24200-43000-0-0000									1,112.50	0.00	1,061.22	95.40	0.00	51.28	4.61
090-07200-0-00000-21400-43000-0-0406									4,450.00	0.00	2,628.78	59.10	1,014.88	806.34	18.12
090-07200-0-00000-24200-43000-0-0202									2,400.00	0.00	2,389.44	99.60	0.00	10.56	0.44
090-07200-0-00000-77000-43000-0-0304									400.00	0.00	385.26	96.30	0.00	14.74	3.69
090-07200-0-11100-10000-43000-0-0302									12,700.00	0.00	12,694.58	100.00	0.00	5.42	0.04
090-07200-0-11100-10000-43000-0-0303									3,382.00	0.00	2,897.47	85.70	0.00	484.53	14.33
090-07200-0-11100-10000-43000-0-0405									890.00	0.00	643.48	72.30	0.00	246.52	27.70
090-11000-0-11100-41000-43000-0-0204									500.00	0.00	447.35	89.50	0.00	52.65	10.53
090-26000-0-11100-10000-43000-0-0207									8,000.00	0.00	715.05	8.90	0.00	7,284.95	91.06
090-32130-0-00000-27000-43000-0-0000									8,632.21	0.00	8,632.21	100.00	(525.10)	525.10	6.08
090-32180-0-00000-27000-43000-0-0000									67.53	0.00	67.53	100.00	0.00	0.00	0.00
090-32190-0-00000-83000-43000-0-0000									0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-41270-0-11100-10000-43000-0-0000									14,914.51	0.00	2,885.60	19.30	0.00	12,028.91	80.65
090-58126-0-11100-10000-43000-0-0201									2,000.00	0.00	1,933.54	96.70	0.00	66.46	3.32
TOTAL: 43000								149,148.75	53.66	94,895.78	63.62	4,436.76	49,816.21	33.40	
Non-Capitalized Equipment															
090-00000-0-00000-27000-44000-0-0000									890.00	0.00	0.00	0.00	0.00	890.00	100.00
090-00000-0-00000-31400-44000-0-0000									2,882.00	0.00	0.00	0.00	1,015.56	1,866.44	64.76
090-00000-0-00000-81100-44000-0-0000									2,500.00	0.00	0.00	0.00	1,297.68	1,202.32	48.09
090-00000-0-00000-82000-44000-0-0000									2,600.00	0.00	1,956.00	75.20	0.00	644.00	24.77
090-00000-0-11100-10000-44000-0-0000									2,250.00	0.00	1,663.07	73.90	0.00	586.93	26.09
090-00000-0-11100-24200-44000-0-0000									1,112.50	0.00	0.00	0.00	0.00	1,112.50	100.00
090-26000-0-11100-10000-44000-0-0207									705.19	0.00	0.00	0.00	0.00	705.19	100.00
090-32130-0-00000-27000-44000-0-0000									10,822.02	0.00	10,822.02	100.00	0.00	0.00	0.00
090-32180-0-00000-27000-44000-0-0000									4,182.83	0.00	4,182.83	100.00	0.00	0.00	0.00
TOTAL: 44000								27,944.54	0.00	18,623.92	66.65	2,313.24	7,007.38	25.08	



**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 40000								204,193.29	173.53	140,164.28	68.64	6,750.00	57,279.01	28.05
Travel and Conferences														
090-00000-0-00000-27000-52000-0-0000								3,500.00	0.00	3,095.31	88.40	0.00	404.69	11.56
090-00000-0-00000-72000-52000-0-0000								4,310.00	83.73	3,655.10	84.80	677.91	(23.01)	0.00
090-00000-0-11100-10000-52000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-21400-52000-0-0402								2,670.00	0.00	0.00	0.00	0.00	2,670.00	100.00
090-07200-0-00000-21400-52000-0-0403								12,175.20	0.00	0.00	0.00	0.00	12,175.20	100.00
090-07200-0-00000-21400-52000-0-0404								4,450.00	0.00	0.00	0.00	0.00	4,450.00	100.00
090-07200-0-00000-21400-52000-0-0407								4,450.00	0.00	0.00	0.00	0.00	4,450.00	100.00
090-07200-0-11100-10000-52000-0-0106								8,900.00	0.00	0.00	0.00	0.00	8,900.00	100.00
090-07200-0-11100-10000-52000-0-0112								333.00	0.00	332.32	99.80	0.00	0.68	0.20
090-11000-0-11100-10000-52000-0-0205								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-52000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-26000-0-11100-10000-52000-0-0207								100.00	0.00	67.87	67.90	0.00	32.13	32.13
090-40350-0-11100-10000-52000-0-0000								58.00	0.00	57.24	98.70	0.00	0.76	1.31
090-40350-0-11100-10000-52000-0-0205								21,060.00	0.00	240.27	1.10	0.00	20,819.73	98.86
090-58126-0-11100-10000-52000-0-0201								920.00	(547.35)	919.88	100.00	0.00	0.12	0.01
TOTAL: 52000								62,926.20	(463.62)	8,367.99	13.30	677.91	53,880.30	85.62
Dues and Memberships														
090-00000-0-00000-27000-53000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-72000-53000-0-0000								4,000.00	0.00	3,171.96	79.30	0.00	828.04	20.70
090-00000-0-11100-10000-53000-0-0000								355.00	355.00	355.00	100.00	0.00	0.00	0.00
090-58126-0-11100-10000-53000-0-0000								75.00	0.00	66.75	89.00	0.00	8.25	11.00
TOTAL: 53000								4,430.00	355.00	3,593.71	81.12	0.00	836.29	18.88
Other Insurance														
090-00000-0-00000-72000-54500-0-0000								43,833.00	0.00	43,832.50	100.00	0.00	0.50	0.00
090-07230-0-00000-36000-54500-0-0000								8,500.00	0.00	0.00	0.00	0.00	8,500.00	100.00
TOTAL: 54500								52,333.00	0.00	43,832.50	83.76	0.00	8,500.50	16.24
Operation and Housekeeping Services														
090-00000-0-00000-82000-55000-0-0000								16,000.00	0.00	14,653.42	91.60	151.30	1,195.28	7.47
TOTAL: 55000								16,000.00	0.00	14,653.42	91.58	151.30	1,195.28	7.47
Electricity														
090-00000-0-00000-82000-55002-0-0000								150,000.00	0.00	85,259.36	56.80	0.00	64,740.64	43.16
TOTAL: 55002								150,000.00	0.00	85,259.36	56.84	0.00	64,740.64	43.16

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
Water/Sewer														
	090-00000-0-00000-82000-55003-0-0000							9,248.00	0.00	3,863.71	41.80	663.49	4,720.80	51.05
	TOTAL: 55003							9,248.00	0.00	3,863.71	41.78	663.49	4,720.80	51.05
Garbage														
	090-00000-0-00000-82000-55006-0-0000							8,500.00	991.60	5,421.66	63.80	0.00	3,078.34	36.22
	TOTAL: 55006							8,500.00	991.60	5,421.66	63.78	0.00	3,078.34	36.22
Propane														
	090-00000-0-00000-82000-55007-0-0000							20,000.00	0.00	2,006.07	10.00	5,919.39	12,074.54	60.37
	TOTAL: 55007							20,000.00	0.00	2,006.07	10.03	5,919.39	12,074.54	60.37
Rentals, Leases, Repairs and Non-Capitalized Improvements														
	090-00000-0-00000-72000-56000-0-0000							1,250.00	0.00	72.00	5.80	0.00	1,178.00	94.24
	090-00000-0-00000-81100-56000-0-0000							31,000.00	0.00	21,929.20	70.70	4,058.96	5,011.84	16.17
	090-00000-0-00000-82000-56000-0-0000							25,000.00	0.00	2,140.36	8.60	4.45	22,855.19	91.42
	090-00000-0-11100-10000-56000-0-0000							14,000.00	922.98	9,358.95	66.80	1,838.76	2,802.29	20.02
	090-07230-0-00000-36000-56000-0-0000							40,000.00	0.00	10,691.84	26.70	0.00	29,308.16	73.27
	090-32130-0-00000-81100-56000-0-0000							5,201.15	0.00	5,201.15	100.00	0.00	0.00	0.00
	090-32180-0-00000-81100-56000-0-0000				C			0.00	0.00	0.00	0.00	0.00	0.00	0.00
	090-32180-0-00000-83000-56000-0-0000							992.93	0.00	992.93	100.00	0.00	0.00	0.00
	090-32190-0-00000-83000-56000-0-0000							24,179.36	0.00	24,179.36	100.00	0.00	0.00	0.00
	TOTAL: 56000							141,623.44	922.98	74,565.79	52.65	5,902.17	61,155.48	43.18
Professional/Consulting Services and Operating Expenditures														
	090-00000-0-00000-21000-58000-0-0000							510.00	0.00	505.18	99.10	0.00	4.82	0.95
	090-00000-0-00000-27000-58000-0-0000							15,000.00	83.91	10,620.91	70.80	2,536.50	1,842.59	12.28
	090-00000-0-00000-31200-58000-0-0301							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	090-00000-0-00000-31400-58000-0-0000							26,900.00	9,723.23	14,304.87	53.20	0.00	12,595.13	46.82
	090-00000-0-00000-36000-58000-0-0000							404.00	0.00	0.00	0.00	0.00	404.00	100.00
	090-00000-0-00000-72000-58000-0-0000							40,000.00	(494.14)	30,978.44	77.40	13,500.00	(4,478.44)	0.00
	090-00000-0-00000-81100-58000-0-0000							20,000.00	2,090.25	16,168.23	80.80	733.36	3,098.41	15.49
	090-00000-0-00000-82000-58000-0-0000							10,000.00	0.00	9,491.91	94.90	409.40	98.69	0.99
	090-00000-0-11100-10000-58000-0-0000							29,000.00	10,476.40	27,163.58	93.70	1,239.10	597.32	2.06
	090-00000-0-50010-36000-58000-0-0000							7,000.00	0.00	0.00	0.00	2,951.00	4,049.00	57.84
	090-07200-0-00000-24203-58000-0-0202							940.00	0.00	938.60	99.90	0.00	1.40	0.15
	090-07200-0-00000-27000-58000-0-0410							10,000.00	0.00	9,303.29	93.00	0.00	696.71	6.97
	090-07200-0-00000-31200-58000-0-0310							32,000.00	14,937.53	31,443.49	98.30	0.00	556.51	1.74
	090-07200-0-00000-31300-58000-0-0309							40,940.00	0.00	0.00	0.00	0.00	40,940.00	100.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-07200-0-00000-72000-58000-0-0306								5,340.00	0.00	938.60	17.60	2,670.44	1,730.96	32.41
090-07200-0-00000-72000-58000-0-0408								12,200.00	0.00	3,738.00	30.60	8,455.00	7.00	0.06
090-07200-0-00000-72000-58000-0-0409								2,200.00	0.00	1,958.00	89.00	0.00	242.00	11.00
090-07200-0-00000-77000-58000-0-0305								8,300.00	0.00	6,567.66	79.10	1,707.02	25.32	0.31
090-07200-0-11100-10000-58000-0-0104								8,100.00	0.00	8,094.11	99.90	0.00	5.89	0.07
090-07200-0-11100-10000-58000-0-0108								12,500.00	0.00	12,460.00	99.70	0.00	40.00	0.32
090-07230-0-00000-36000-58000-0-0000								106.00	0.00	105.01	99.10	0.00	0.99	0.93
090-26000-0-11100-10000-58000-0-0207								1,599.00	0.00	12.50	0.80	0.00	1,586.50	99.22
090-32130-0-00000-27000-58000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-65460-0-00000-31200-58000-0-0000								4,450.00	0.00	4,143.84	93.10	0.00	306.16	6.88
090-67620-0-11100-10000-58000-0-0000								14,000.00	0.00	13,170.22	94.10	267.89	561.89	4.01
TOTAL: 58000								301,489.00	36,817.18	202,106.44	67.04	34,469.71	64,912.85	21.53
Communications														
090-00000-0-00000-82000-59000-0-0000								20,000.00	1,008.75	9,229.92	46.10	579.85	10,190.23	50.95
TOTAL: 59000								20,000.00	1,008.75	9,229.92	46.15	579.85	10,190.23	50.95
Communications - E Rate Discount (Abatement)														
090-00000-0-00000-82000-59001-0-0000								30,250.00	0.00	0.00	0.00	0.00	30,250.00	100.00
TOTAL: 59001								30,250.00	0.00	0.00	0.00	0.00	30,250.00	100.00
Communications - Telephone														
090-00000-0-00000-82000-59003-0-0000								9,250.00	164.61	6,830.98	73.80	1,281.51	1,137.51	12.30
TOTAL: 59003								9,250.00	164.61	6,830.98	73.85	1,281.51	1,137.51	12.30
Communications - Postage														
090-00000-0-00000-72000-59004-0-0000								2,500.00	74.63	1,971.31	78.90	0.00	528.69	21.15
TOTAL: 59004								2,500.00	74.63	1,971.31	78.85	0.00	528.69	21.15
TOTAL: 50000								828,549.64	39,871.13	461,702.86	55.72	49,645.33	317,201.45	38.28
Equipment														
090-00000-0-00000-82000-64000-0-0000							C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 64000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 60000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs														
090-00000-0-00000-72100-73100-0-0000								(1,239.00)	0.00	0.00	0.00	0.00	(1,239.00)	100.00
090-26000-0-00000-72100-73100-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-72100-73100-0-0000								882.00	0.00	0.00	0.00	0.00	882.00	100.00

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
090-41270-0-00000-72100-73100-0-0000								357.00	0.00	0.00	0.00	0.00	357.00	100.00
								TOTAL: 73100	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund														
090-00000-0-00000-72100-73500-0-0000								(5,587.00)	0.00	0.00	0.00	0.00	(5,587.00)	100.00
								TOTAL: 73500	(5,587.00)	0.00	0.00	0.00	(5,587.00)	100.00
Debt Service - Interest														
090-00000-0-00000-91000-74380-0-0000								4,339.00	(672.53)	3,666.47	84.50	0.00	672.53	15.50
								TOTAL: 74380	4,339.00	(672.53)	3,666.47	84.50	672.53	15.50
Other Debt Service - Principal														
090-00000-0-00000-91000-74390-0-0000								23,365.00	672.53	24,037.53	102.90	0.00	(672.53)	0.00
								TOTAL: 74390	23,365.00	672.53	24,037.53	102.88	(672.53)	0.00
								TOTAL: 70000	22,117.00	0.00	27,704.00	125.26	(5,587.00)	0.00
<b>TOTAL EXPENSES:</b>								4,963,759.17	359,804.83	2,980,962.62	60.05	56,395.33	1,926,401.22	38.81

**BUDGET REPORT**

BDG113

2/27/2025

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 090 - Charter Schools Special Revenue Fund

								UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 090 - CHARTER SCHOOLS SPECIAL REVENUE FUND**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	4,885,918.04	56,563.07	2,072,800.83	42.42	0.00	2,813,117.21	57.58
<b>TOTAL: 1000-5000</b>	4,941,642.17	359,804.83	2,953,258.62	59.76	56,395.33	1,931,988.22	39.10
<b>TOTAL: 1000-6000</b>	4,941,642.17	359,804.83	2,953,258.62	59.76	56,395.33	1,931,988.22	39.10
<b>TOTAL: EXPENSES</b>	4,963,759.17	359,804.83	2,980,962.62	60.05	56,395.33	1,926,401.22	38.81

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 130 - Cafeteria Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2	UNENCUMBERED							
								Working	Current	Year To Date	%	Encumbered	Balance	%	
Child Nutrition Programs															
							130-53100-0-00000-00000-82200-0-0000	125,000.00	(29,935.06)	30,988.90	24.80	0.00	94,011.10	75.21	
							TOTAL: 82200	125,000.00	(29,935.06)	30,988.90	24.79	0.00	94,011.10	75.21	
Child Nutrition															
							130-53100-0-00000-00000-85200-0-0000	130,000.00	(23,313.26)	34,286.52	26.40	0.00	95,713.48	73.63	
							TOTAL: 85200	130,000.00	(23,313.26)	34,286.52	26.37	0.00	95,713.48	73.63	
Food Service Sales															
							130-53100-0-00000-00000-86340-0-0000	1,500.00	0.00	1,894.34	126.30	0.00	(394.34)	0.00	
							TOTAL: 86340	1,500.00	0.00	1,894.34	126.29	0.00	(394.34)	0.00	
Interest															
							130-53100-0-00000-00000-86600-0-0000	0.00	0.00	1,792.32	0.00	0.00	(1,792.32)	0.00	
							TOTAL: 86600	0.00	0.00	1,792.32	0.00	0.00	(1,792.32)	0.00	
Net Increase (Decrease) in the Fair Value of Investments															
							130-53100-0-00000-00000-86620-0-0000	0.00	0.00	1,891.54	0.00	0.00	(1,891.54)	0.00	
							TOTAL: 86620	0.00	0.00	1,891.54	0.00	0.00	(1,891.54)	0.00	
All Other Local Revenue															
							130-53100-0-00000-00000-86990-0-0000	500.00	0.00	255.95	51.20	0.00	244.05	48.81	
							TOTAL: 86990	500.00	0.00	255.95	51.19	0.00	244.05	48.81	
							TOTAL: 80000	257,000.00	(53,248.32)	71,109.57	27.67	0.00	185,890.43	72.33	
							<b>TOTAL INCOME:</b>	257,000.00	(53,248.32)	71,109.57	27.67	0.00	185,890.43	72.33	
Classified Support Salaries															
							130-53100-0-00000-37000-22000-0-0000	41,527.00	4,637.19	22,973.03	55.30	0.00	18,553.97	44.68	
							TOTAL: 22000	41,527.00	4,637.19	22,973.03	55.32	0.00	18,553.97	44.68	
Substitute Classified Support															
							130-53100-0-00000-37000-22002-0-0000	500.00	829.80	829.80	166.00	0.00	(329.80)	0.00	
							TOTAL: 22002	500.00	829.80	829.80	165.96	0.00	(329.80)	0.00	
Classified Support Salaries - Auxillary															
							130-53100-0-00000-37000-22003-0-0000	750.00	0.00	190.24	25.40	0.00	559.76	74.63	
							TOTAL: 22003	750.00	0.00	190.24	25.37	0.00	559.76	74.63	
Classified Supervisors' and Administrators' Salaries															

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 130 - Cafeteria Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
130-53100-0-00000-37000-23000-0-0000								52,406.00	4,400.80	35,110.47	67.00	0.00	17,295.53	33.00
TOTAL: 23000								52,406.00	4,400.80	35,110.47	67.00	0.00	17,295.53	33.00
TOTAL: 20000								95,183.00	9,867.79	59,103.54	62.09	0.00	36,079.46	37.91
Public Employees` Retirement System, classified positions														
130-53100-0-00000-37000-32020-0-0000								25,612.00	2,444.77	15,733.07	61.40	0.00	9,878.93	38.57
TOTAL: 32020								25,612.00	2,444.77	15,733.07	61.43	0.00	9,878.93	38.57
OASDI, classified positions														
130-53100-0-00000-37000-33022-0-0000								5,871.00	602.15	3,654.80	62.30	0.00	2,216.20	37.75
TOTAL: 33022								5,871.00	602.15	3,654.80	62.25	0.00	2,216.20	37.75
Medicare, classified positions														
130-53100-0-00000-37000-33023-0-0000								1,373.00	140.83	854.77	62.30	0.00	518.23	37.74
TOTAL: 33023								1,373.00	140.83	854.77	62.26	0.00	518.23	37.74
Health & Welfare Benefits, classified positions														
130-53100-0-00000-37000-34020-0-0000								18,000.00	1,500.00	12,000.00	66.70	0.00	6,000.00	33.33
TOTAL: 34020								18,000.00	1,500.00	12,000.00	66.67	0.00	6,000.00	33.33
State Unemployment Insurance, classified positions														
130-53100-0-00000-37000-35020-0-0000								48.00	4.86	29.47	61.40	0.00	18.53	38.60
TOTAL: 35020								48.00	4.86	29.47	61.40	0.00	18.53	38.60
Worker`s Compensation Insurance, classified positions														
130-53100-0-00000-37000-36020-0-0000								1,311.00	96.37	584.90	44.60	0.00	726.10	55.39
TOTAL: 36020								1,311.00	96.37	584.90	44.61	0.00	726.10	55.39
TOTAL: 30000								52,215.00	4,788.98	32,857.01	62.93	0.00	19,357.99	37.07
Materials and Supplies														
130-53100-0-00000-37000-43000-0-0000								15,000.00	1,006.34	7,995.91	53.30	329.38	6,674.71	44.50
TOTAL: 43000								15,000.00	1,006.34	7,995.91	53.31	329.38	6,674.71	44.50
Non-Capitalized Equipment														
130-53100-0-00000-37000-44000-0-0000								6,000.00	0.00	5,803.73	96.70	0.00	196.27	3.27
TOTAL: 44000								6,000.00	0.00	5,803.73	96.73	0.00	196.27	3.27
Food														
130-53100-0-00000-37000-47000-0-0000								90,000.00	2,427.79	47,682.07	53.00	2,620.18	39,697.75	44.11
TOTAL: 47000								90,000.00	2,427.79	47,682.07	52.98	2,620.18	39,697.75	44.11

**BUDGET REPORT**

FY: 2025

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FROM: 2/1/2025 TO 2/28/2025

FUND: 130 - Cafeteria Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED		
								Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 40000								111,000.00	3,434.13	61,481.71	55.39	2,949.56	46,568.73	41.95
Travel and Conferences														
130-53100-0-00000-37000-52000-0-0000								55.00	0.00	54.40	98.90	0.00	0.60	1.09
TOTAL: 52000								55.00	0.00	54.40	98.91	0.00	0.60	1.09
TOTAL: 50000								55.00	0.00	54.40	98.91	0.00	0.60	1.09
Equipment Replacement														
130-00000-0-00000-37000-65000-0-0000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 65000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 60000								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund														
130-53100-0-00000-72100-73500-0-0000								6,277.00	0.00	0.00	0.00	0.00	6,277.00	100.00
TOTAL: 73500								6,277.00	0.00	0.00	0.00	0.00	6,277.00	100.00
TOTAL: 70000								6,277.00	0.00	0.00	0.00	0.00	6,277.00	100.00
<b>TOTAL EXPENSES:</b>								264,730.00	18,090.90	153,496.66	57.98	2,949.56	108,283.78	40.90



**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 130 - Cafeteria Special Revenue Fund

								UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	257,000.00	(53,248.32)	71,109.57	27.67	0.00	185,890.43	72.33
<b>TOTAL: 1000-5000</b>	258,453.00	18,090.90	153,496.66	59.39	2,949.56	102,006.78	39.47
<b>TOTAL: 1000-6000</b>	258,453.00	18,090.90	153,496.66	59.39	2,949.56	102,006.78	39.47
<b>TOTAL: EXPENSES</b>	264,730.00	18,090.90	153,496.66	57.98	2,949.56	108,283.78	40.90

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 170 - Special Reserve Fund for Other than Capital Outlay Projects

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED			
												Encumbered	Balance	%	
Interest															
								0.00	0.00	18,259.97	0.00	0.00	(18,259.97)	0.00	
								TOTAL: 86600	0.00	0.00	18,259.97	0.00	0.00	(18,259.97)	0.00
Net Increase (Decrease) in the Fair Value of Investments															
								0.00	0.00	17,120.28	0.00	0.00	(17,120.28)	0.00	
								TOTAL: 86620	0.00	0.00	17,120.28	0.00	0.00	(17,120.28)	0.00
								TOTAL: 80000	0.00	0.00	35,380.25	0.00	0.00	(35,380.25)	0.00
								<b>TOTAL INCOME:</b>	0.00	0.00	35,380.25	0.00	0.00	(35,380.25)	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 170 - Special Reserve Fund for Other than Capital Outlay Projects

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 170 - SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	0.00	0.00	35,380.25	0.00	0.00	(35,380.25)	0.00
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: EXPENSES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 251 - Developer Fees Fund

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED			
												Encumbered	Balance	%	
Interest															
								0.00	0.00	1,878.03	0.00	0.00	(1,878.03)	0.00	
								TOTAL: 86600	0.00	0.00	1,878.03	0.00	0.00	(1,878.03)	0.00
Net Increase (Decrease) in the Fair Value of Investments															
								0.00	0.00	1,621.04	0.00	0.00	(1,621.04)	0.00	
								TOTAL: 86620	0.00	0.00	1,621.04	0.00	0.00	(1,621.04)	0.00
Mitigation/Developer Fees															
								0.00	0.00	14,056.73	0.00	0.00	(14,056.73)	0.00	
								TOTAL: 86810	0.00	0.00	14,056.73	0.00	0.00	(14,056.73)	0.00
								TOTAL: 80000	0.00	0.00	17,555.80	0.00	0.00	(17,555.80)	0.00
								<b>TOTAL INCOME:</b>	0.00	0.00	17,555.80	0.00	0.00	(17,555.80)	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 251 - Developer Fees Fund

FD	RE	PY	GO	FN	OB	SI	L2					UNENCUMBERED	
								Working	Current	Year To Date	%	Encumbered	Balance

**SUMMARY FOR 251 - DEVELOPER FEES FUND**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	0.00	0.00	17,555.80	0.00	0.00	(17,555.80)	0.00
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: EXPENSES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 350 - County School Facilities Fund - New Construction

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED			
												Encumbered	Balance	%	
Interest															
								0.00	0.00	5,894.39	0.00	0.00	(5,894.39)	0.00	
								TOTAL: 86600	0.00	0.00	5,894.39	0.00	0.00	(5,894.39)	0.00
Net Increase (Decrease) in the Fair Value of Investments															
								0.00	0.00	9,341.04	0.00	0.00	(9,341.04)	0.00	
								TOTAL: 86620	0.00	0.00	9,341.04	0.00	0.00	(9,341.04)	0.00
								TOTAL: 80000	0.00	0.00	15,235.43	0.00	0.00	(15,235.43)	0.00
								<b>TOTAL INCOME:</b>	0.00	0.00	15,235.43	0.00	0.00	(15,235.43)	0.00
Land Improvements															
								152,450.00	0.00	139,571.66	91.60	0.00	12,878.34	8.45	
								TOTAL: 61700	152,450.00	0.00	139,571.66	91.55	0.00	12,878.34	8.45
Buildings and Improvement of Buildings															
								350,000.00	(4,932.50)	404,717.21	115.60	0.00	(54,717.21)	0.00	
								TOTAL: 62000	350,000.00	(4,932.50)	404,717.21	115.63	0.00	(54,717.21)	0.00
								TOTAL: 60000	502,450.00	(4,932.50)	544,288.87	108.33	0.00	(41,838.87)	0.00
								<b>TOTAL EXPENSES:</b>	502,450.00	(4,932.50)	544,288.87	108.33	0.00	(41,838.87)	0.00

**BUDGET REPORT**

BDG113

2/27/2025

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 350 - County School Facilities Fund - New Construction

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 350 - COUNTY SCHOOL FACILITIES FUND - NEW CONSTRUCTION**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	0.00	0.00	15,235.43	0.00	0.00	(15,235.43)	0.00
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	502,450.00	(4,932.50)	544,288.87	108.33	0.00	(41,838.87)	0.00
<b>TOTAL: EXPENSES</b>	502,450.00	(4,932.50)	544,288.87	108.33	0.00	(41,838.87)	0.00

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 351 - County School Facilities Fund - Modernization

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED		
												Encumbered	Balance	%
School Facilities Apportionments														
								2,748,545.00	2,372,995.53	2,372,995.53	86.30	0.00	375,549.47	13.66
							TOTAL: 85450	2,748,545.00	2,372,995.53	2,372,995.53	86.34	0.00	375,549.47	13.66
Interest														
								100.00	0.00	1.02	1.00	0.00	98.98	98.98
							TOTAL: 86600	100.00	0.00	1.02	1.02	0.00	98.98	98.98
Net Increase (Decrease) in the Fair Value of Investments														
								0.00	0.00	264.10	0.00	0.00	(264.10)	0.00
							TOTAL: 86620	0.00	0.00	264.10	0.00	0.00	(264.10)	0.00
							TOTAL: 80000	2,748,645.00	2,372,995.53	2,373,260.65	86.34	0.00	375,384.35	13.66
							<b>TOTAL INCOME:</b>	2,748,645.00	2,372,995.53	2,373,260.65	86.34	0.00	375,384.35	13.66
Buildings and Improvement of Buildings														
								2,748,000.00	1,282.50	63,988.89	2.30	1,606,374.89	1,077,636.22	39.22
							TOTAL: 62000	2,748,000.00	1,282.50	63,988.89	2.33	1,606,374.89	1,077,636.22	39.22
							TOTAL: 60000	2,748,000.00	1,282.50	63,988.89	2.33	1,606,374.89	1,077,636.22	39.22
							<b>TOTAL EXPENSES:</b>	2,748,000.00	1,282.50	63,988.89	2.33	1,606,374.89	1,077,636.22	39.22



**BUDGET REPORT**

BDG113

2/27/2025

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 351 - County School Facilities Fund - Modernization

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 351 - COUNTY SCHOOL FACILITIES FUND - MODERNIZATION**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	2,748,645.00	2,372,995.53	2,373,260.65	86.34	0.00	375,384.35	13.66
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	2,748,000.00	1,282.50	63,988.89	2.33	1,606,374.89	1,077,636.22	39.22
<b>TOTAL: EXPENSES</b>	2,748,000.00	1,282.50	63,988.89	2.33	1,606,374.89	1,077,636.22	39.22

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 356 - County School Facilities Fund - Full- Day Kinder Facilities Program

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED		
												Encumbered	Balance	%
Interest														
								12,000.00	0.00	11,176.14	93.10	0.00	823.86	6.87
							TOTAL: 86600	12,000.00	0.00	11,176.14	93.13	0.00	823.86	6.87
Net Increase (Decrease) in the Fair Value of Investments														
								0.00	0.00	20,334.84	0.00	0.00	(20,334.84)	0.00
							TOTAL: 86620	0.00	0.00	20,334.84	0.00	0.00	(20,334.84)	0.00
							TOTAL: 80000	12,000.00	0.00	31,510.98	262.59	0.00	(19,510.98)	0.00
							<b>TOTAL INCOME:</b>	12,000.00	0.00	31,510.98	262.59	0.00	(19,510.98)	0.00
Buildings and Improvement of Buildings														
								1,000,000.00	8,081.25	986,250.64	98.60	0.00	13,749.36	1.37
							TOTAL: 62000	1,000,000.00	8,081.25	986,250.64	98.63	0.00	13,749.36	1.37
							TOTAL: 60000	1,000,000.00	8,081.25	986,250.64	98.63	0.00	13,749.36	1.37
							<b>TOTAL EXPENSES:</b>	1,000,000.00	8,081.25	986,250.64	98.63	0.00	13,749.36	1.37

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 356 - County School Facilities Fund - Full- Day Kinder Facilities Program

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 356 - COUNTY SCHOOL FACILITIES FUND - FULL- DAY KINDER FACILITIES PROGRAM**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	12,000.00	0.00	31,510.98	262.59	0.00	(19,510.98)	0.00
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	1,000,000.00	8,081.25	986,250.64	98.63	0.00	13,749.36	1.37
<b>TOTAL: EXPENSES</b>	1,000,000.00	8,081.25	986,250.64	98.63	0.00	13,749.36	1.37

**BUDGET REPORT**

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 400 - Special Reserve Fund for Capital Outlay Projects

FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	UNENCUMBERED		
												Encumbered	Balance	%
Interest														
								0.00	0.00	1,044.42	0.00	0.00	(1,044.42)	0.00
								0.00	0.00	1,044.42	0.00	0.00	(1,044.42)	0.00
							TOTAL: 86600							
Net Increase (Decrease) in the Fair Value of Investments														
								0.00	0.00	979.25	0.00	0.00	(979.25)	0.00
								0.00	0.00	979.25	0.00	0.00	(979.25)	0.00
							TOTAL: 86620							
							TOTAL: 80000			2,023.67	0.00	0.00	(2,023.67)	0.00
							<b>TOTAL INCOME:</b>	0.00	0.00	2,023.67	0.00	0.00	(2,023.67)	0.00

**BUDGET REPORT**

BDG113

2/27/2025

FY: 2025

1:20:07PM

FROM: 2/1/2025 TO 2/28/2025

FUND: 400 - Special Reserve Fund for Capital Outlay Projects

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%

**SUMMARY FOR 400 - SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

		Current	Year To Date	%	Encumbered	Balance	%
<b>TOTAL: INCOME</b>	0.00	0.00	2,023.67	0.00	0.00	(2,023.67)	0.00
<b>TOTAL: 1000-5000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: 1000-6000</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: EXPENSES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PAYROLL PRELIST**

**TimeSheet Mid Month - 2/14/2025 7:01:00PM**

Payroll Status

**OTHER**

**FINALIZED**

**OTHER PAYROLL PRELIST AUDIT TOTALS**

RECEIVING CHECKS: 1  
 APD TO CHECKING: 0  
 APD TO SAVING: 0  
 TOTAL GETTING PAID: 1

STARTING APD CHECKING NEXT MONTH: 0  
 STARTING APD SAVING NEXT MONTH: 0

REGULAR FUNDED: 1 SUI=1  
 FEDERAL FUNDED: 0 SUI=2  
 CETA FUNDED: 0 SUI=3  
 NON-SUI: 0 SUI=0

**PAYROLL TOTALS**

Daily Gross		Hourly and Daily Gross		Total Gross	
NML	150.00	NML	150.00	NML	150.00
Total	<b>150.00</b>	Total	<b>150.00</b>	Total	<b>150.00</b>

**OVERTIME TOTALS**

<b>NON-NML Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total:</b>	<b>0.00</b>	<b>150.00</b>	<b>0.00</b>	<b>150.00</b>	<b>150.00</b>
<b>DOCKS:</b>	<b>0.00</b>	<b>DEFERRED HELD:</b>	<b>0.00</b>	<b>DEFERRED PAID:</b>	<b>0.00</b>
		<b>TAX ADJ:</b>	<b>0.00</b>	<b>WORK COMP:</b>	<b>0.00</b>

**PAYROLL PRELIST**

**Regular Payroll - 2/28/2025 7:09:00PM**

Payroll Status

**CLASSIFIED**

**FINALIZED**

**CLASSIFIED PAYROLL PRELIST AUDIT TOTALS**

RECEIVING CHECKS: 6  
 APD TO CHECKING: 15  
 APD TO SAVING: 0  
 TOTAL GETTING PAID: 21

STARTING APD CHECKING NEXT MONTH: 0  
 STARTING APD SAVING NEXT MONTH: 0

REGULAR FUNDED: 21 SUI=1  
 FEDERAL FUNDED: 0 SUI=2  
 CETA FUNDED: 0 SUI=3  
 NON-SUI: 0 SUI=0

**PAYROLL TOTALS**

**Monthly Gross**

**Total Gross**

NML 74,310.83  
 LNG 1,178.00  
 Total **75,488.83**

NML 74,310.83  
 LNG 1,178.00  
 Total **75,488.83**

**OVERTIME TOTALS**

<b>NON-NML Total:</b>	<b>1,178.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,178.00</b>			
<b>Total:</b>	<b>75,488.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,488.83</b>			
<b>DOCKS:</b>	<b>282.40</b>	<b>DEFERRED HELD:</b>	<b>1,915.90</b>	<b>DEFERRED PAID:</b>	<b>0.00</b>	<b>TAX ADJ:</b>	<b>0.00</b>	<b>WORK COMP:</b>	<b>0.00</b>

**PAYROLL PRELIST**

2/25/2025

**Regular Payroll - 2/28/2025 7:09:00PM**

Payroll Status  
**FINALIZED**

**DISTRICT PAYROLL PRELIST AUDIT TOTALS**

RECEIVING CHECKS: 7  
APD TO CHECKING: 37  
APD TO SAVING: 1  
TOTAL GETTING PAID: 45

STARTING APD CHECKING NEXT MONTH: 0  
STARTING APD SAVING NEXT MONTH: 0

REGULAR FUNDED: 45 SUI=1  
FEDERAL FUNDED: 0 SUI=2  
CETA FUNDED: 0 SUI=3  
NON-SUI: 0 SUI=0

**PAYROLL TOTALS**

**Monthly Gross**

**Total Gross**

NML	252,080.09
LNG	1,178.00
SPL	2,239.31
UGD	334.56
<b>Total</b>	<b>255,831.96</b>

NML	252,080.09
LNG	1,178.00
SPL	2,239.31
UGD	334.56
<b>Total</b>	<b>255,831.96</b>

**OVERTIME TOTALS**

<b>NON-NML Total:</b>	<b>3,751.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,751.87</b>
<b>Total:</b>	<b>255,831.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,831.96</b>
<b>DOCKS:</b>	<b>282.40</b>	<b>DEFERRED HELD:</b>	<b>11,768.76</b>	<b>DEFERRED PAID:</b>	<b>0.00</b>
				<b>TAX ADJ:</b>	<b>0.00</b>
				<b>WORK COMP:</b>	<b>0.00</b>

The School District hereby orders that payment be made to the employees listed in the above Payroll Final. The detail listing of such employees is available on the payroll system. The County Office Of Education is also ordered to transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

  
 Authorized Signature

2/25/25  
 Date



**PAYROLL PRELIST**

**TimeSheet Mid Month - 2/14/2025 7:01:00PM**

Payroll Status  
**FINALIZED**

**DISTRICT PAYROLL PRELIST AUDIT TOTALS**

RECEIVING CHECKS: 8  
APD TO CHECKING: 9  
APD TO SAVING: 1  
TOTAL GETTING PAID: 18

STARTING APD CHECKING NEXT MONTH: 0  
STARTING APD SAVING NEXT MONTH: 0

REGULAR FUNDED: 18 SUI=1  
FEDERAL FUNDED: 0 SUI=2  
CETA FUNDED: 0 SUI=3  
NON-SUI: 0 SUI=0

**PAYROLL TOTALS**

	Monthly Gross	Daily Gross	Hourly Gross	Hourly and Daily Gross	Total Gross
NML	1,495.32	NML 6,045.00	NML 3,441.94	NML 9,486.94	NML 10,982.26
SPL	100.00	Total 6,045.00	Total 3,441.94	Total 9,486.94	SPL 100.00
Total	<b>1,595.32</b>				Total <b>11,082.26</b>
<b>OVERTIME TOTALS</b>					
			OT 965.01	OT 965.01	OT 965.01
			Total 965.01	Total 965.01	Total 965.01
<b>NON-NML Total:</b>	<b>100.00</b>	<b>0.00</b>	<b>965.01</b>	<b>965.01</b>	<b>1,065.01</b>
<b>Total:</b>	<b>1,595.32</b>	<b>6,045.00</b>	<b>4,406.95</b>	<b>10,451.95</b>	<b>12,047.27</b>
<b>DOCKS:</b>	<b>0.00</b>	<b>DEFERRED HELD: 26.06</b>	<b>DEFERRED PAID: 0.00</b>	<b>TAX ADJ: 0.00</b>	<b>WORK COMP: 0.00</b>

The School District hereby orders that payment be made to the employees listed in the above Payroll Final. The detail listing of such employees is available on the payroll system. The County Office Of Education is also ordered to transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

  
 Authorized Signature


2/13/25  
 Date


Accounts Payable Final PreList - 2/6/2025 1:31:14PM

\*\*\* FINAL \*\*\*  
Batch No 395

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
<b>Batch No 395</b>								<b>Total Accounts Payable:</b>	<b>\$54,324.11</b>		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 54,324.11 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

  
 Authorizing Signature

  
 Date

Fund Summary	Total
010	\$6,068.72
090	\$43,876.58
130	\$1,230.06
356	\$3,148.75
Total	\$54,324.11

Accounts Payable Final PreList - 2/13/2025 10:20:40AM

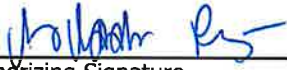
\*\*\* FINAL \*\*\*

Batch No 396

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
<b>Batch No 396</b>							<b>Total Accounts Payable:</b>	<b>\$61,092.75</b>		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 61,092.75 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

  
 Authorizing Signature

2/13/25  
 Date

Fund Summary	Total
010	\$56,162.18
090	\$1,444.00
130	\$2,204.07
351	\$1,282.50
Total	\$61,092.75

Accounts Payable Final PreList - 2/26/2025 1:45:18PM


\*\*\* FINAL \*\*\*

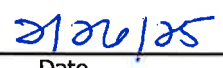
Batch No 397

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
<b>Batch No 397</b>								<b>Total Accounts Payable:</b>	<b>\$1,699,498.43</b>	

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 1,699,498.43 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

  
 Authorizing Signature

  
 Date

Fund Summary	Total
010	\$48,215.23
090	\$45,559.69
130	\$2,949.56
351	\$1,602,773.95
Total	\$1,699,498.43



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BUSINESS

### 13.2 Audit Report

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

# **SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**

**AUDIT REPORT  
JUNE 30, 2024**



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
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## **FINANCIAL SECTION**

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Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Independent Auditors' Report

Governing Board  
Sequoia Union Elementary School District  
Lemon Cove, California

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sequoia Union Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Sequoia Union Elementary School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sequoia Union Elementary School District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sequoia Union Elementary School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sequoia Union Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sequoia Union Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sequoia Union Elementary School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sequoia Union Elementary School District 's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2025 on our consideration of the Sequoia Union Elementary School District 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sequoia Union Elementary School District 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sequoia Union Elementary School District 's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive style.

San Diego, California  
February 14, 2025

# SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

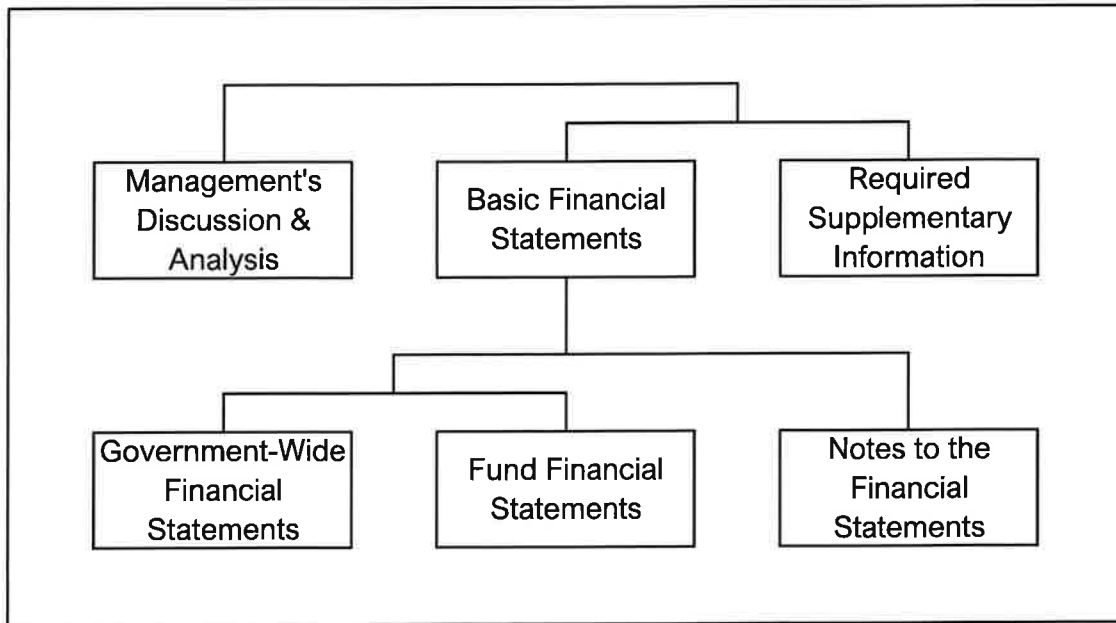
Our discussion and analysis of Sequoia Union Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

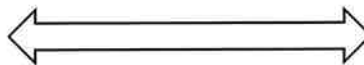
- ▶ The District's net position was \$12,885,071 at June 30, 2024. This was an increase of \$3,074,559 from the prior year after restatement.
- ▶ Overall revenues were \$9,276,105 which exceeded expenses of \$6,201,546.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**Summary**



**Detail**

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
  
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$12,885,071 at June 30, 2024, as reflected in the table below. Of this amount, \$(445,540) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 5,119,932	\$ 5,342,406	\$ (222,474)
Capital assets	10,336,428	7,620,049	2,716,379
<b>Total Assets</b>	<b>15,456,360</b>	<b>12,962,455</b>	<b>2,493,905</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,884,552</b>	<b>1,530,834</b>	<b>353,718</b>
<b>LIABILITIES</b>			
Current liabilities	363,167	564,502	(201,335)
Long-term liabilities	3,929,360	3,513,969	415,391
<b>Total Liabilities</b>	<b>4,292,527</b>	<b>4,078,471</b>	<b>214,056</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>163,314</b>	<b>286,564</b>	<b>(123,250)</b>
<b>NET POSITION</b>			
Net investment in capital assets	10,180,501	7,437,869	2,742,632
Restricted	3,150,110	2,907,073	243,037
Unrestricted	(445,540)	(216,688)	(228,852)
<b>Total Net Position</b>	<b>\$ 12,885,071</b>	<b>\$ 10,128,254</b>	<b>\$ 2,756,817</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 15,738	\$ 20,790	\$ (5,052)
Operating grants and contributions	1,029,476	2,005,119	(975,643)
Capital grants and contributions	3,434,148	590,096	2,844,052
General revenues			
Property taxes	688,381	632,712	55,669
Unrestricted federal and state aid	3,753,771	3,468,893	284,878
Other	354,591	285,885	68,706
<b>Total Revenues</b>	<b>9,276,105</b>	<b>7,003,495</b>	<b>2,272,610</b>
<b>EXPENSES</b>			
Instruction	3,676,557	2,791,039	885,518
Instruction-related services	572,606	441,093	131,513
Pupil services	614,942	499,637	115,305
General administration	463,014	342,774	120,240
Plant services	775,698	985,104	(209,406)
Ancillary services	42,505	31,031	11,474
Debt service	4,875	5,610	(735)
Other outgo	51,349	19,415	31,934
<b>Total Expenses</b>	<b>6,201,546</b>	<b>5,115,703</b>	<b>1,085,843</b>
<b>Change in net position</b>	<b>3,074,559</b>	<b>1,887,792</b>	<b>1,186,767</b>
<b>Net Position - Beginning, as Restated*</b>	<b>9,810,512</b>	<b>8,240,462</b>	<b>1,570,050</b>
<b>Net Position - Ending</b>	<b>\$ 12,885,071</b>	<b>\$ 10,128,254</b>	<b>\$ 2,756,817</b>

\*Restatement for 2024 only

The cost of all our governmental activities this year was \$6,201,546 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$688,381 because the remaining portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the District’s functions. Net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2024</b>	<b>2023</b>
Instruction	\$ (278,770)	\$ 782,226
Instruction-related services	567,587	431,776
Pupil services	188,302	60,321
General administration	441,502	329,694
Plant services	738,958	839,625
Ancillary services	36,857	31,031
Debt service	4,875	5,610
Transfers to other agencies	22,873	19,415
<b>Total</b>	<b>\$ 1,722,184</b>	<b>\$ 2,499,698</b>

**FINANCIAL ANALYSIS OF THE DISTRICT’S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$4,783,773, which is more than last year’s ending fund balance of \$4,485,679. The District’s General Fund had \$114,848 more in operating revenues than expenditures for the year ended June 30, 2024. The District’s Charter Schools Fund had \$353,834 less in operating revenues than expenditures for the year ended June 30, 2024. The District’s County School Facilities Fund had \$639,711 more in operating revenues than expenditures for the year ended June 30, 2024.

**CURRENT YEAR BUDGET 2023-2024**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District’s financial projections and current budget based on State and local financial information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2023-2024 the District had invested \$10,336,428 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2024	2023	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 121,910	\$ 121,910	\$ -
Construction in progress	3,647,877	758,396	2,889,481
Land improvements	3,603,920	3,603,920	-
Buildings & improvements	5,777,539	5,683,021	94,518
Furniture & equipment	769,346	716,687	52,659
Less: Accumulated depreciation	(3,584,164)	(3,263,885)	(320,279)
<b>Total</b>	<b>\$ 10,336,428</b>	<b>\$ 7,620,049</b>	<b>\$ 2,716,379</b>

**Long-Term Liabilities**

At year-end, the District had \$3,929,360 in long-term liabilities, an increase of 11.82% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2024	2023	Net Change
<b>LONG-TERM LIABILITIES</b>			
Financed purchases	\$ 155,927	\$ 182,180	\$ (26,253)
Net pension liability	3,800,441	3,357,306	443,135
Less: current portion of long-term liabilities	(27,008)	(25,517)	(1,491)
<b>Total</b>	<b>\$ 3,929,360</b>	<b>\$ 3,513,969</b>	<b>\$ 415,391</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Several economic factors could impact California school district funding and the District's budget in the next fiscal year:

Long-term Declining Enrollment: Lower birth rates and increased migration out of state have resulted in long-term declining enrollment across California schools. Enrollment can fluctuate due to factors such as population growth, competition from private and parochial schools, inter-district transfers in or out, economic conditions, and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to adjust fixed operating costs.

Revenue Uncertainties: Proposition 98 guarantees have improved over the 2023-24 fiscal year, but the prior 2022-23 revenues fell short of estimates, reducing the guarantee and resulting in the use of Proposition 98 reserves. California faced a significant budget deficit due to a severe revenue decline in 2022-23, driven mainly by lower income tax collections and economic downturns. However, recent tax forecasts show that actual revenues surpass projections. Surpluses could help fund more Proposition 98 revenue for school districts.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)**

Underfunded Pension Liabilities: The District participates in state employee pension plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2024. The amount of the liability is material to the District's financial position. The CalSTRS projected employer contribution rate for 2024-25 is 19.10 percent. The CalPERS projected employer contribution rate for 2024-25 is 27.05 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Economic Downturn: Higher borrowing costs and reduced investment have slowed economic activity, particularly affecting sectors like technology and startups, which are crucial to California's economy. The unemployment rate is up but might reverse with future jobs in the technology and aerospace industries.

Federal Reserve Actions: The Federal Reserve's interest rate hikes have increased borrowing costs, reducing investment and economic growth.

Stock Market Performance: The steep decline in the stock market in prior years has negatively impacted income tax collections from high-income Californians and corporations. Overall, market performance in 2024 is trending in a positive direction.

These factors contribute to a challenging fiscal environment, potentially affecting the state's ability to maintain or increase funding for school districts. All these factors were considered in preparing the District's 2024-25 fiscal year budget.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Business Office, 23958 Avenue 324, Lemon Cove, California 93244-4260.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2024**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 4,923,997
Accounts receivable	193,887
Inventory	2,048
Capital assets, not depreciated	3,769,787
Capital assets, net of accumulated depreciation	<u>6,566,641</u>
<b>Total Assets</b>	<u>15,456,360</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>1,884,552</u>
<b>Total Deferred Outflows of Resources</b>	<u>1,884,552</u>
<b>LIABILITIES</b>	
Accrued liabilities	224,073
Unearned revenue	112,086
Long-term liabilities, current portion	27,008
Long-term liabilities, non-current portion	<u>3,929,360</u>
<b>Total Liabilities</b>	<u>4,292,527</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>163,314</u>
<b>Total Deferred Inflows of Resources</b>	<u>163,314</u>
<b>NET POSITION</b>	
Net investment in capital assets	10,180,501
Restricted:	
Capital projects	1,774,475
Educational programs	1,180,643
Food service	182,782
Associated student body	12,210
Unrestricted	<u>(445,540)</u>
<b>Total Net Position</b>	<u>\$ 12,885,071</u>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Instruction	\$ 3,676,557	\$ 9,761	\$ 511,418	\$ 3,434,148	\$ 278,770
Instruction-related services					
Instructional supervision and administration	77,265	-	703	-	(76,562)
Instructional library, media, and technology	41,303	-	99	-	(41,204)
School site administration	454,038	-	4,217	-	(449,821)
Pupil services					
Home-to-school transportation	158,773	-	1,065	-	(157,708)
Food services	261,563	2,362	396,952	-	137,751
All other pupil services	194,606	-	26,261	-	(168,345)
General administration					
Centralized data processing	53,153	-	-	-	(53,153)
All other general administration	409,861	83	21,429	-	(388,349)
Plant services	775,698	2,652	34,088	-	(738,958)
Ancillary services	42,505	880	4,768	-	(36,857)
Interest on long-term debt	4,875	-	-	-	(4,875)
Other outgo	51,349	-	28,476	-	(22,873)
<b>Total Governmental Activities</b>	<b>\$ 6,201,546</b>	<b>\$ 15,738</b>	<b>\$ 1,029,476</b>	<b>\$ 3,434,148</b>	<b>(1,722,184)</b>
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes					688,381
Federal and state aid not restricted for specific purposes					3,753,771
Interest and investment earnings					163,322
Interagency revenues					27,228
Miscellaneous					164,041
<b>Subtotal, General Revenue</b>					<b>4,796,743</b>
<b>CHANGE IN NET POSITION</b>					<b>3,074,559</b>
<b>Net Position - Beginning, as Restated</b>					<b>9,810,512</b>
<b>Net Position - Ending</b>					<b>\$ 12,885,071</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2024**

	General Fund	Charter School Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 2,067,448	\$ 937,827	\$ 1,657,788	\$ 260,934	\$ 4,923,997
Accounts receivable	12,212	94,205	34,221	53,249	193,887
Due from other funds	375,258	243,744	-	32,787	651,789
Stores inventory	-	-	-	2,048	2,048
<b>Total Assets</b>	<b>\$ 2,454,918</b>	<b>\$ 1,275,776</b>	<b>\$ 1,692,009</b>	<b>\$ 349,018</b>	<b>\$ 5,771,721</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 136,471	\$ 26,023	\$ 61,513	\$ 66	\$ 224,073
Due to other funds	269,471	374,385	-	7,933	651,789
Unearned revenue	10,399	101,687	-	-	112,086
<b>Total Liabilities</b>	<b>416,341</b>	<b>502,095</b>	<b>61,513</b>	<b>7,999</b>	<b>987,948</b>
<b>FUND BALANCES</b>					
Nonspendable	2,000	-	-	2,048	4,048
Restricted	519,557	661,086	1,630,496	338,971	3,150,110
Assigned	947,957	112,595	-	-	1,060,552
Unassigned	569,063	-	-	-	569,063
<b>Total Fund Balances</b>	<b>2,038,577</b>	<b>773,681</b>	<b>1,630,496</b>	<b>341,019</b>	<b>4,783,773</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,454,918</b>	<b>\$ 1,275,776</b>	<b>\$ 1,692,009</b>	<b>\$ 349,018</b>	<b>\$ 5,771,721</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET  
POSITION  
JUNE 30, 2024**

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**Total Fund Balance - Governmental Funds** \$ 4,783,773

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 13,920,592	
Accumulated depreciation	<u>(3,584,164)</u>	10,336,428

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Financed purchases	\$ 155,927	
Net pension liability	<u>3,800,441</u>	(3,956,368)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 1,884,552	
Deferred inflows of resources related to pensions	<u>(163,314)</u>	1,721,238

<b>Total Net Position - Governmental Activities</b>		<u>\$ 12,885,071</u>
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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Charter School Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 571,184	\$ 3,758,205	\$ -	\$ -	\$ 4,329,389
Federal sources	66,100	321,808	-	150,467	538,375
Other state sources	156,734	608,763	3,371,414	168,802	4,305,713
Other local sources	174,164	20,376	62,734	27,901	285,175
<b>Total Revenues</b>	<b>968,182</b>	<b>4,709,152</b>	<b>3,434,148</b>	<b>347,170</b>	<b>9,458,652</b>
<b>EXPENDITURES</b>					
Current					
Instruction	433,444	3,264,579	-	-	3,698,023
Instruction-related services					
Instructional supervision and administration	7,222	58,433	-	-	65,655
Instructional library, media, and technology	5,305	39,051	-	-	44,356
School site administration	30,925	436,143	-	-	467,068
Pupil services					
Home-to-school transportation	13,707	150,868	-	-	164,575
Food services	43,472	-	-	225,586	269,058
All other pupil services	16,624	161,972	-	-	178,596
General administration					
Centralized data processing	8,288	67,495	-	-	75,783
All other general administration	130,744	277,709	-	7,933	416,386
Plant services	120,326	521,031	-	46,159	687,516
Facilities acquisition and construction	3,000	-	2,794,437	169,892	2,967,329
Ancillary services	11,449	32,056	-	231	43,736
Transfers to other agencies	25,404	25,945	-	-	51,349
Debt service					
Principal	2,888	23,365	-	-	26,253
Interest and other	536	4,339	-	-	4,875
<b>Total Expenditures</b>	<b>853,334</b>	<b>5,062,986</b>	<b>2,794,437</b>	<b>449,801</b>	<b>9,160,558</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>114,848</b>	<b>(353,834)</b>	<b>639,711</b>	<b>(102,631)</b>	<b>298,094</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	100,725	-	100,000	200,725
Transfers out	(200,725)	-	-	-	(200,725)
<b>Net Financing Sources (Uses)</b>	<b>(200,725)</b>	<b>100,725</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(85,877)</b>	<b>(253,109)</b>	<b>639,711</b>	<b>(2,631)</b>	<b>298,094</b>
<b>Fund Balance - Beginning</b>	<b>2,124,454</b>	<b>1,026,790</b>	<b>990,785</b>	<b>343,650</b>	<b>4,485,679</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,038,577</b>	<b>\$ 773,681</b>	<b>\$ 1,630,496</b>	<b>\$ 341,019</b>	<b>\$ 4,783,773</b>



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Net Change in Fund Balances - Governmental Funds** \$ 298,094

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	3,036,658	
Depreciation expense:		<u>(320,279)</u>	2,716,379

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

26,253

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

33,833

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>3,074,559</u></b>
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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Sequoia Union Elementary School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District.

**Fund Financial Statements.** The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Charter School Fund:** This fund may be used by authorizing District's to account separately for the activities of District-operated charter schools that would otherwise be reported in the authorizing District's General Fund.

**County School Facilities Fund:** This fund is established pursuant to *Education Code Section 17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

**Non-Major Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

**Student Activity Fund:** This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

**Cafeteria Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**Special Reserve Fund for Capital Outlay Projects:** This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Unearned Revenue (continued)**

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Capital Assets (continued)**

Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Land Improvements	20 years
Buildings	25-50 years
Equipment	3-20 years

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Premiums and Discounts**

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance (continued)**

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Budgetary Data (continued)**

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**J. New Accounting Pronouncements**

**GASB Statement No. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

**GASB Statement No. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements (continued)**

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 103** – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>
Investment in county treasury	\$ 4,909,677
Cash on hand and in banks	12,320
Cash in revolving fund	2,000
<b>Total</b>	<b>\$ 4,923,997</b>

**B. Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Tulare County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$4,909,677. The average weighted maturity for this pool is 675 days.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Tulare County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2024 were as follows:

	<b><u>Uncategorized</u></b>
Investment in county treasury	<u>\$ 4,909,677</u>
<b>Total</b>	<u>\$ 4,909,677</u>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2024 consisted of the following:

	General Fund	Charter Schools Fund	County School Facilities Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government					
Categorical aid	\$ 5,656	\$ 45,784	\$ -	\$ 29,935	\$ 81,375
State Government					
Apportionment	104	19,878	-	-	19,982
Categorical aid	-	-	34,221	23,314	57,535
Lottery	593	28,543	-	-	29,136
Local Government					
Other local sources	5,859	-	-	-	5,859
<b>Total</b>	<b>\$ 12,212</b>	<b>\$ 94,205</b>	<b>\$ 34,221</b>	<b>\$ 53,249</b>	<b>\$ 193,887</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 121,910	\$ -	\$ -	\$ 121,910
Construction in progress	758,396	2,889,481	-	3,647,877
Total capital assets not being depreciated	880,306	2,889,481	-	3,769,787
Capital assets being depreciated				
Land improvements	3,603,920	-	-	3,603,920
Buildings & improvements	5,683,021	94,518	-	5,777,539
Furniture & equipment	716,687	52,659	-	769,346
Total capital assets being depreciated	10,003,628	147,177	-	10,150,805
Less: Accumulated depreciation				
Land improvements	630,545	169,955	-	800,500
Buildings & improvements	2,200,939	106,825	-	2,307,764
Furniture & equipment	432,401	43,499	-	475,900
Total accumulated depreciation	3,263,885	320,279	-	3,584,164
Total capital assets being depreciated, net	6,739,743	(173,102)	-	6,566,641
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 7,620,049</b>	<b>\$ 2,716,379</b>	<b>\$ -</b>	<b>\$ 10,336,428</b>

Depreciation expense for governmental activities was charged as a direct expense to governmental functions during the year ended June 30, 2024 was as follows:

<b>Governmental Activities</b>	
Instruction	\$ 135,103
Instructional supervision and administration	13,511
Food services	542
All other pupil services	17,138
Plant services	153,985
<b>Total</b>	<b>\$ 320,279</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

Individual interfund receivable and payable balances at June 30, 2024 were as follows:

	<u>Due From Other Funds</u>		
	<u>General Fund</u>	<u>Charter School Fund</u>	<u>Total</u>
<u>Due To Other Funds</u>			
General Fund	\$ -	\$ 236,684	\$ 269,471
Charter School Fund	374,385	-	374,385
Non-Major Governmental Funds	873	7,060	7,933
<b>Total</b>	<b>\$ 375,258</b>	<b>\$ 243,744</b>	<b>\$ 651,789</b>
Due from the General Fund to the Charter School Fund for contributions and ESSER.			\$ 236,684
Due from the General Fund to the Cafeteria Fund for grant contributions.			32,787
Due from the Charter School Fund to the General Fund for contributions.			350,000
Due from the Charter School Fund to the General Fund to clear payroll and correct property tax transfer.			24,385
Due from the Cafeteria Fund to the Charter School Fund for indirect costs.			873
Due from the Cafeteria Fund to the General Fund for indirect costs.			7,060
<b>Total</b>			<b>\$ 651,789</b>

**B. Operating Transfers**

Interfund transfers for the year ended June 30, 2024 consisted of the following:

	<u>Interfund Transfers In</u>		
	<u>Charter Schools Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
<u>Interfund Transfers Out</u>			
General Fund	\$ 100,725	\$ 100,000	\$ 200,725
<b>Total</b>	<b>\$ 100,725</b>	<b>\$ 100,000</b>	<b>\$ 200,725</b>
Transfer from the General Fund to the Charter Schools Fund for contributions.			\$ 100,725
Transfer from the General Fund to the Special Reserve Fund for Capital outlay Projects for capital projects.			100,000
<b>Total</b>			<b>\$ 200,725</b>

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2024 consisted of the following:

	<u>General Fund</u>	<u>Charter School Fund</u>	<u>County School Facilities Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Governmental Activities</u>
Payroll	\$ 130,017	\$ 2,181	\$ -	\$ -	\$ 132,198
Construction	-	-	61,513	-	61,513
Vendors payable	5,257	23,842	-	66	29,165
Due to grantor government	1,197	-	-	-	1,197
<b>Total</b>	<b>\$ 136,471</b>	<b>\$ 26,023</b>	<b>\$ 61,513</b>	<b>\$ 66</b>	<b>\$ 224,073</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2024 consisted of the following:

	General Fund	Charter Schools Fund	Governmental Activities
State categorical sources	-	48,675	48,675
Local sources	10,399	53,012	63,411
<b>Total</b>	<b>\$ 10,399</b>	<b>\$ 101,687</b>	<b>\$ 112,086</b>

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2024 consisted of the following:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Balance Due In One Year
<b>Governmental Activities</b>					
Financed purchases	\$ 182,180	\$ -	\$ 26,253	\$ 155,927	\$ 27,008
Net pension liability	3,357,306	443,135	-	3,800,441	-
<b>Total</b>	<b>\$ 3,539,486</b>	<b>\$ 443,135</b>	<b>\$ 26,253</b>	<b>\$ 3,956,368</b>	<b>\$ 27,008</b>

- Payments for financed purchase are made in the General Fund.

**A. Financed Purchase**

In October 2008, the District entered into a finance purchase agreement for energy retrofit lighting valued in total at \$68,131. The semi-annual payment including interest at 5.95% is \$3,465. The agreement provides for title to pass upon expiration of the agreement. Amortization of equipment under the financed purchase agreement is included with depreciation expense.

In July 2021, the District entered into a financed purchase agreement for a school bus valued in total at \$194,812. The agreement provides for title to pass upon expiration of the agreement period. Amortization of equipment under the financed purchase agreement is included with depreciation expense.

The future minimum financed purchase obligations of these minimum payments as of June 30, 2024, were as follows:

Year Ended June 30,	Payment
2025	\$ 31,128
2026	31,128
2027	31,128
2028	31,128
2029	31,128
Total minimum payments	155,640
Less amount representing interest	(10,543)
Present value of minimum payments	<b>\$ 145,097</b>

Year Ended June 30,	Payment
2025	\$ 6,929
Total minimum payments	6,929
Less amount representing interest	(974)
Present value of minimum payments	<b>\$ 5,955</b>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**B. Net Pension Liability**

The District's beginning net pension liability was \$3,357,306 and increased by \$443,135 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was \$3,800,441. See Note 10 for additional information regarding the net pension liability.

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2024:

	General Fund	Charter School Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Stores inventory	-	-	-	2,048	2,048
Total non-spendable	2,000	-	-	2,048	4,048
Restricted					
Educational programs	519,557	661,086	-	-	1,180,643
Food service	-	-	-	182,782	182,782
Associated student body	-	-	-	12,210	12,210
Capital projects	-	-	1,630,496	143,979	1,774,475
Total restricted	519,557	661,086	1,630,496	338,971	3,150,110
Assigned					
Reserve for non-capital outlay	947,957	-	-	-	947,957
Assigned for economic uncertainties	-	2,942	-	-	2,942
Assigned for Lottery	-	94,497	-	-	94,497
Assigned for EPA	-	15,156	-	-	15,156
Total assigned	947,957	112,595	-	-	1,060,552
Unassigned	569,063	-	-	-	569,063
<b>Total</b>	<b>\$ 2,038,577</b>	<b>\$ 773,681</b>	<b>\$ 1,630,496</b>	<b>\$ 341,019</b>	<b>\$ 4,783,773</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than four percent of General Fund expenditures and other financing uses.



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Net pension liability</u>	<u>Deferred outflows related to pensions</u>	<u>Deferred inflows related to pensions</u>	<u>Pension expense</u>
CalSTRS Pension	\$ 2,183,694	\$ 1,106,544	\$ 127,284	\$ 425,000
CalPERS Pension	1,616,747	778,008	36,030	328,774
<b>Total</b>	<b>\$ 3,800,441</b>	<b>\$ 1,884,552</b>	<b>\$ 163,314</b>	<b>\$ 753,774</b>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2024, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$433,874 for the year ended June 30, 2024.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$167,353 to CalSTRS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 2,183,694
State's proportionate share of the net pension liability associated with the District	<u>1,046,289</u>
<b>Total</b>	<b><u>\$ 3,229,983</u></b>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the District's proportion was 0.003 percent, which did not change from its proportion measured as of June 30, 2022.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2024, the District recognized pension expense of \$425,244. In addition, the District recognized pension expense and revenue of \$(15,194) for support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 9,347
Differences between expected and actual experience	171,602	116,839
Changes in assumptions	12,644	-
Changes in proportion and differences between District contributions and proportionate share of contributions	488,424	1,098
District contributions subsequent to the measurement date	433,874	-
<b>Total</b>	<u>\$ 1,106,544</u>	<u>\$ 127,284</u>

The \$433,874 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 140,995	\$ 100,287
2026	130,578	138,707
2027	133,945	(153,547)
2028	113,081	33,279
2029	109,981	8,558
2030	44,090	-
<b>Total</b>	<u>\$ 672,670</u>	<u>\$ 127,284</u>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2023 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	100%	

\*Real return is net of assumed 2.75% inflation.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
District's proportionate share of the net pension liability	\$ 3,662,973	\$ 2,183,694	\$ 954,981

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 26.68% of annual payroll. Contributions to the plan from the District were \$353,733 for the year ended June 30, 2024.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the District reported a liability of \$1,616,747 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the District's proportion was 0.004 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2022.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2024, the District recognized pension expense of \$328,774. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 172,692	\$ -
Differences between expected and actual experience	59,000	24,831
Changes in assumptions	74,483	-
Changes in proportion and differences between District contributions and proportionate share of contributions	118,100	11,199
District contributions subsequent to the measurement date	353,733	-
<b>Total</b>	<u>\$ 778,008</u>	<u>\$ 36,030</u>

The \$353,733 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 138,322	\$ 24,606
2026	119,388	11,424
2027	161,190	-
2028	5,375	-
<b>Total</b>	<u>\$ 424,275</u>	<u>\$ 36,030</u>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+-years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	100.0%	

\*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 2,337,399	\$ 1,616,747	\$ 1,021,145

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2024.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2024.

**C. Construction Commitments**

As of June 30, 2024, the District had commitments with respect to unfinished capital projects that consisted of the following:

	<b>Remaining Construction Commitment</b>	<b>Expected Date of Completion</b>
Capital Projects		
TK/Kindergarten Classroom Wing	\$ 986,250	January 20, 2025
<b>Total</b>	<b>\$ 986,250</b>	

**NOTE 12 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District participates in four joint ventures under joint powers authorities (JPAs), the School Employees Trust-Tulare County (SET-TC), Self-Insured Schools of California III (S.I.S.C. 111)-SET-TC Pool, Tulare County Schools Insurance Group (T.C.S.I.G.) and the Central Tulare County School Districts Liability/Property Joint Powers Authority (C.T.C.S.J.P.A.). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

**NOTE 13 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2024, total deferred outflows related to pensions was \$1,875,552 and total deferred inflows related to pensions was \$163,314.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

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**NOTE 14 – RESTATEMENT OF NET POSITION AND FUND BALANCE**

The beginning net position of Governmental Activities and the ending fund balance for the General Fund and the Charter Fund have been restated due to a district adjustment to Accounts Receivable for the Learning Emergency Recovery Block Grant.

The effect on beginning net position is presented as follows:

	<b>Governmental Activities</b>
Net Position - Beginning, as Previously Reported	\$ 10,128,254
Restatement	(317,742)
Net Position - Beginning, as Restated	<u>\$ 9,810,512</u>

The effect on beginning fund balance is presented as follows:

	<b>General Fund</b>	<b>Charter School Fund</b>
Fund Balance - Beginning, as Previously Reported	\$ 2,160,746	\$ 1,308,240
Restatement	(36,292)	(281,450)
Fund Balance - Beginning, as Restated	<u>\$ 2,124,454</u>	<u>\$ 1,026,790</u>

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 571,812	\$ 571,367	\$ 571,184	\$ (183)
Federal sources	39,567	63,923	66,100	2,177
Other state sources	320,839	45,978	156,734	110,756
Other local sources	58,000	80,000	124,614	44,614
<b>Total Revenues</b>	<b>990,218</b>	<b>761,268</b>	<b>918,632</b>	<b>157,364</b>
<b>EXPENDITURES</b>				
Certificated salaries	283,043	320,397	312,253	8,144
Classified salaries	103,905	114,502	120,910	(6,408)
Employee benefits	326,685	209,855	207,050	2,805
Books and supplies	60,905	82,732	64,669	18,063
Services and other operating expenditures	284,022	171,681	110,997	60,684
Capital outlay	15,000	12,998	9,500	3,498
Other outgo				
Excluding transfers of indirect costs	9,424	28,112	28,828	(716)
Transfers of indirect costs	(668)	(668)	(873)	205
<b>Total Expenditures</b>	<b>1,082,316</b>	<b>939,609</b>	<b>853,334</b>	<b>86,275</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(92,098)</b>	<b>(178,341)</b>	<b>65,298</b>	<b>243,639</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	(100,000)	(100,725)	(725)
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,725)</b>	<b>(725)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(92,098)</b>	<b>(278,341)</b>	<b>(35,427)</b>	<b>242,914</b>
<b>Fund Balance - Beginning</b>	<b>1,162,338</b>	<b>1,162,338</b>	<b>1,126,046</b>	<b>(36,292)</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,070,240</b>	<b>\$ 883,997</b>	<b>\$ 1,090,619</b>	<b>\$ 206,622</b>

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reason:

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 CHARTER SCHOOL FUND – BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 3,594,794	\$ 3,794,326	\$ 3,758,205	\$ (36,121)
Federal sources	394,737	367,741	321,808	(45,933)
Other state sources	569,861	551,362	608,763	57,401
Other local sources	14,250	14,250	20,376	6,126
<b>Total Revenues</b>	<b>4,573,642</b>	<b>4,727,679</b>	<b>4,709,152</b>	<b>(18,527)</b>
<b>EXPENDITURES</b>				
Certificated salaries	1,652,673	1,843,470	1,861,915	(18,445)
Classified salaries	770,132	881,686	897,251	(15,565)
Employee benefits	1,153,381	1,412,124	1,372,575	39,549
Books and supplies	367,431	260,325	216,329	43,996
Services and other operating expenditures	589,177	586,903	668,327	(81,424)
Capital outlay	-	28,300	-	28,300
Other outgo				
Excluding transfers of indirect costs	27,704	27,704	53,649	(25,945)
Transfers of indirect costs	(5,404)	(5,404)	(7,060)	1,656
<b>Total Expenditures</b>	<b>4,555,094</b>	<b>5,035,108</b>	<b>5,062,986</b>	<b>(27,878)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>18,548</b>	<b>(307,428)</b>	<b>(1,304,781)</b>	<b>(46,406)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	100,000	100,725	725
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>100,000</b>	<b>100,725</b>	<b>725</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,548</b>	<b>(207,428)</b>	<b>(1,204,056)</b>	<b>(996,628)</b>
<b>Fund Balance - Beginning</b>	<b>1,308,241</b>	<b>1,308,241</b>	<b>1,026,790</b>	<b>(281,451)</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,326,789</b>	<b>\$ 1,100,813</b>	<b>\$ (177,266)</b>	<b>\$ (1,278,079)</b>

See accompanying notes to required supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.003%	0.003%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%
District's proportionate share of the net pension liability	\$ 2,183,694	\$ 1,916,565	\$ 1,124,529	\$ 2,353,244	\$ 2,039,688	\$ 2,091,591	\$ 2,029,329	\$ 1,601,570	\$ 1,441,844	\$ 1,234,562
State's proportionate share of the net pension liability associated with the District	1,046,289	1,370,534	565,832	1,213,089	1,112,796	1,197,541	1,200,544	911,879	762,575	745,489
<b>Total</b>	<b>\$ 3,229,983</b>	<b>\$ 3,287,099</b>	<b>\$ 1,690,361</b>	<b>\$ 3,566,333</b>	<b>\$ 3,152,484</b>	<b>\$ 3,289,132</b>	<b>\$ 3,229,873</b>	<b>\$ 2,513,449</b>	<b>\$ 2,204,419</b>	<b>\$ 1,980,051</b>
District's covered payroll	\$ 1,831,352	\$ 1,359,288	\$ 1,226,971	\$ 1,222,365	\$ 1,245,648	\$ 1,113,980	\$ 1,113,980	\$ 982,201	\$ 987,905	\$ 940,812
District's proportionate share of the net pension liability as a percentage of its covered payroll	119.24%	141.00%	91.65%	192.52%	163.75%	187.76%	182.17%	163.06%	145.95%	131.22%
Plan fiduciary net position as a percentage of the total pension liability	80.60%	81.20%	87.20%	71.80%	72.60%	71.00%	69.46%	70.04%	74.02%	76.52%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.004%	0.007%	0.004%	0.004%	0.004%	0.004%	0.005%	0.004%	0.004%	0.004%
District's proportionate share of the net pension liability	\$ 1,616,747	\$ 1,440,741	\$ 811,994	\$ 1,274,940	\$ 1,169,238	\$ 1,138,514	\$ 1,076,652	\$ 829,201	\$ 574,863	\$ 436,293
District's covered payroll	\$ 775,918	\$ 645,020	\$ 578,164	\$ 606,972	\$ 562,978	\$ 564,291	\$ 579,731	\$ 493,728	\$ 436,225	\$ 355,550
District's proportionate share of the net pension liability as a percentage of its covered payroll	208.37%	223.36%	140.44%	210.05%	207.69%	201.76%	185.72%	167.95%	131.78%	122.71%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	69.8%	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 433,874	\$ 346,156	\$ 266,498	\$ 219,525	\$ 209,812	\$ 199,001	\$ 179,747	\$ 140,139	\$ 105,390	\$ 87,726
Contributions in relation to the contractually required contribution*	(433,874)	(346,156)	(266,498)	(219,525)	(209,812)	(199,001)	(179,747)	(140,139)	(105,390)	(87,726)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,143,903	\$ 1,831,352	\$ 1,359,288	\$ 1,226,971	\$ 1,222,365	\$ 1,245,648	\$ 1,113,980	\$ 1,113,980	\$ 982,201	\$ 987,905
Contributions as a percentage of covered payroll	20.24%	18.90%	19.61%	17.89%	17.16%	15.98%	16.14%	12.58%	10.73%	8.88%

\*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 353,733	\$ 261,290	\$ 147,774	\$ 119,680	\$ 119,701	\$ 101,685	\$ 87,640	\$ 80,513	\$ 56,492	\$ 51,348
Contributions in relation to the contractually required contribution*	(353,733)	(261,290)	(147,774)	(119,680)	(119,701)	(101,685)	(87,640)	(80,513)	(58,492)	(51,348)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 1,001,081	\$ 775,918	\$ 645,020	\$ 578,164	\$ 606,972	\$ 562,978	\$ 564,291	\$ 579,731	\$ 493,728	\$ 436,225
Contributions as a percentage of covered payroll	35.34%	33.67%	22.91%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

\*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30, 2024**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District’s budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of the District’s Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s proportion (percentage) of the collective net pension liability, the District’s proportionate share (amount) of the collective net pension liability, the District’s covered payroll, the District’s proportionate share (amount) of the collective net pension liability as a percentage of the employer’s covered payroll, and the pension plan’s fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District’s covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District’s covered payroll.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2024, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Classified salaries	\$ 114,502	\$ 120,910	\$ 6,408
Other outgo			
Excluding transfers of indirect costs	\$ 28,112	\$ 28,828	\$ 716
Charter School Fund			
Certificated salaries	\$ 1,843,470	\$ 1,861,915	\$ 18,445
Classified salaries	\$ 881,686	\$ 897,251	\$ 15,565
Services and other operating expenditures	\$ 586,903	\$ 668,327	\$ 81,424
Other outgo			
Excluding transfers of indirect costs	\$ 27,704	\$ 53,649	\$ 25,945

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## **SUPPLEMENTARY INFORMATION**

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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
 FOR THE YEAR ENDED JUNE 30, 2024**

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**Sequoia Union Elementary School District**

	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
Seventh through Eighth		
Regular ADA	31.60	30.79
Total Seventh through Eighth	31.60	30.79
TOTAL SCHOOL DISTRICT	31.60	30.79

**Sequoia Union Elementary Charter School**

	<b>Second Period Report</b>	<b>Annual Report</b>
CLASSROOM-BASED CHARTER SCHOOL		
Classroom-based TK/K through Third		
Regular ADA	163.10	168.37
Total Classroom-based TK/K through Third	163.10	168.37
Classroom-based Fourth through Sixth		
Regular ADA	118.60	118.52
Total Classroom-based Fourth through Sixth	118.60	118.52
Classroom-based Seventh through Eighth		
Regular ADA	42.20	42.32
Total Classroom-based Seventh through Eighth	42.20	42.32
TOTAL CLASSROOM-BASED CHARTER SCHOOL	323.90	329.21

• See accompanying notes to supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF INSTRUCTIONAL TIME  
 FOR THE YEAR ENDED JUNE 30, 2024**

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**Sequoia Union Elementary School District**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2023-24 Actual Minutes</b>	<b>Number of Days</b>	<b>Status</b>
Grade 8	54,000	56,940	180	Complied

**Sequoia Union Elementary Charter School**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2023-24 Actual Minutes</b>	<b>Number of Days</b>	<b>Status</b>
Kindergarten	36,000	59,425	180	Complied
Grade 1	50,400	56,940	180	Complied
Grade 2	50,400	56,940	180	Complied
Grade 3	50,400	56,940	180	Complied
Grade 4	54,000	56,940	180	Complied
Grade 5	54,000	56,940	180	Complied
Grade 6	54,000	56,940	180	Complied
Grade 7	54,000	56,940	180	Complied

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	2025 (Budget)	2024	2023	2022
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 712,236	\$ 918,632	\$ 1,115,103	\$ 1,098,829
Expenditures And Other Financing Uses	893,836	954,059	952,789	2,432,471
Net change in Fund Balance	\$ (181,600)	\$ (35,427)	\$ 162,314	\$ (1,333,642)
Ending Fund Balance	\$ 909,019	\$ 1,090,619	\$ 1,162,338	\$ 1,207,320
Available Reserves*	\$ 399,700	\$ 569,062	\$ 593,229	\$ 791,845
Available Reserves As A Percentage Of Outgo	44.72%	59.65%	62.26%	32.55%
Long-term Liabilities	\$ 3,929,360	\$ 3,956,368	\$ 3,539,486	\$ 2,144,220
Average Daily Attendance At P-2	41	32	41	32

The General Fund ending fund balance has decreased by \$116,701 over the past two years. The fiscal year 2024-25 budget projects a further decrease of \$181,600. For a District this size, the State recommends available reserves of at least four percent of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past three years and anticipates incurring a further operating deficit during the 2024-25 fiscal year. Total long-term obligations have increased by \$1,812,148 over the past two years.

Average daily attendance has remained the same over the past two years. An increase of 9 in ADA is anticipated during the 2024-25 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	<b>General Fund</b>	<b>Special Reserve Fund for Other Than Capital Outlay Projects</b>
June 30, 2024, annual financial and budget report fund balance	\$ 1,090,619	\$ 947,958
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 54)	947,958	(947,958)
Net adjustments and reclassifications	947,958	(947,958)
June 30, 2024, audited financial statement fund balance	<u>\$ 2,038,577</u>	<u>\$ -</u>



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2024**

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<b>Charter #</b>	<b>Charter School</b>	<b>Status</b>	<b>Included in Audit Report</b>
1829	Sequoia Union Elementary Charter School	Active	Yes

See accompanying notes to supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 JUNE 30, 2024**

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 12,210	\$ 104,745	\$ 89,758	\$ 54,221	\$ 260,934
Accounts receivable	-	53,249	-	-	53,249
Due from other funds	-	32,787	-	-	32,787
Stores inventory	-	2,048	-	-	2,048
<b>Total Assets</b>	<b>\$ 12,210</b>	<b>\$ 192,829</b>	<b>\$ 89,758</b>	<b>\$ 54,221</b>	<b>\$ 349,018</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ -	\$ 66	\$ -	\$ -	\$ 66
Due to other funds	-	7,933	-	-	7,933
<b>Total Liabilities</b>	<b>-</b>	<b>7,999</b>	<b>-</b>	<b>-</b>	<b>7,999</b>
<b>FUND BALANCES</b>					
Non-spendable	-	2,048	-	-	2,048
Restricted	12,210	182,782	89,758	54,221	338,971
<b>Total Fund Balances</b>	<b>12,210</b>	<b>184,830</b>	<b>89,758</b>	<b>54,221</b>	<b>341,019</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 12,210</b>	<b>\$ 192,829</b>	<b>\$ 89,758</b>	<b>\$ 54,221</b>	<b>\$ 349,018</b>

See accompanying notes to supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
<b>REVENUES</b>					
Federal sources	\$ -	\$ 150,467	\$ -	\$ -	\$ 150,467
Other state sources	-	168,802	-	-	168,802
Other local sources	879	3,665	22,981	376	27,901
<b>Total Revenues</b>	<b>879</b>	<b>322,934</b>	<b>22,981</b>	<b>376</b>	<b>347,170</b>
<b>EXPENDITURES</b>					
Pupil services					
Food services	-	225,586	-	-	225,586
General administration					
All other general administration	-	7,933	-	-	7,933
Plant services	-	-	-	46,159	46,159
Facilities acquisition and construction	-	-	169,892	-	169,892
Ancillary services	231	-	-	-	231
<b>Total Expenditures</b>	<b>231</b>	<b>233,519</b>	<b>169,892</b>	<b>46,159</b>	<b>449,801</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>648</b>	<b>89,415</b>	<b>(146,911)</b>	<b>(45,783)</b>	<b>(102,631)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	100,000	100,000
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>648</b>	<b>89,415</b>	<b>(146,911)</b>	<b>54,217</b>	<b>(2,631)</b>
<b>Fund Balance - Beginning</b>	<b>11,562</b>	<b>95,415</b>	<b>236,669</b>	<b>4</b>	<b>343,650</b>
<b>Fund Balance - Ending</b>	<b>\$ 12,210</b>	<b>\$ 184,830</b>	<b>\$ 89,758</b>	<b>\$ 54,221</b>	<b>\$ 341,019</b>

See accompanying notes to supplementary information.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

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## **OTHER INFORMATION**

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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2024**

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The Sequoia Union Elementary School District was established in 1948 and is comprised of an area of approximately 35.6 square miles located in Tulare County. There were no changes in the boundaries of the District during the current year. The District has one site that serves students in eighth grade. The District also has one charter school which serves grades kindergarten through seventh grade.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Cody Bagan	President	2026
Lane Anderson	Clerk	2026
Melissa Myers	Member	2026
Greg Dunn	Member	2024
Jon Cotta	Member	2026

**DISTRICT ADMINISTRATORS**

Scott Pickle  
*Superintendent*

Gladys Ramirez  
*Chief Business Official*

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Governing Board  
Sequoia Union Elementary School District  
Lemon Cove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sequoia Union Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Sequoia Union Elementary School District's basic financial statements, and have issued our report thereon dated February 14, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sequoia Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sequoia Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sequoia Union Elementary School District internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Sequoia Union Elementary School District 's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
February 14, 2025



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

### Independent Auditors' Report

Governing Board  
Sequoia Union Elementary School District  
Lemon Cove, California

#### **Report on State Compliance**

#### ***Opinion on State Compliance***

We have audited Sequoia Union Elementary School District 's compliance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Sequoia Union Elementary School District 's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2024.

In our opinion, Sequoia Union Elementary School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2024.

#### ***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Sequoia Union Elementary School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Sequoia Union Elementary School District 's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Sequoia Union Elementary School District 's state programs.

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**Auditor's Responsibilities for the Audit of State Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sequoia Union Elementary School District 's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sequoia Union Elementary School District 's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sequoia Union Elementary School District 's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Sequoia Union Elementary School District 's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Sequoia Union Elementary School District 's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Sequoia Union Elementary School District 's compliance with the state laws and regulations applicable to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	No
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes

**Auditor’s Responsibilities for the Audit of State Compliance (continued)**

<u>PROGRAM NAME</u>	<u>PROCEDURES PERFORMED</u>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
<b>Charter Schools</b>	
Attendance; for charter schools	Yes
Mode of Instruction; for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study because the ADA was immaterial. We did not perform testing on K-3 Grade Span Adjustment because the District only operates 8th grade.

The term “Not Applicable” is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as findings #2024-001 and #2024-002. Our opinion on state compliance is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Sequoia Union Elementary School District 's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Sequoia Union Elementary School District 's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
February 14, 2025

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**SCHEDULE OF FINDINGS AND  
QUESTIONED COSTS**

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**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

*The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2024 because federal award expenditures did not exceed \$750,000.*

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2023-24 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

*There were no financial statement findings for the year ended June 30, 2024.*



**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

**FINDING #2024-001: ATTENDANCE REPORTING (10000)**

**Criteria:** The Second Period report submitted to the California Department of Education (CDE) should reconcile to the supporting documents that support the local education agency's Average Daily Attendance (ADA) in accordance with California Education Code Section 46000 et seq.

**Condition:** During testing of the Second Period and Annual attendance reporting, the auditor noted that the District underreported the ADA amount to the CDE for both P-2 and Annual reporting periods. The Charter underreported the P-2 ADA and overreported the Annual reporting period. The error occurred because the District and Charter reported ADA for only month 8 instead of the cumulative ADA from Months 1–8:

**District Second Period Attendance Report**

- The District reported 31.60 ADA instead of the correct total of 31.92 ADA resulting in a total net understatement of 0.32 ADA. These ADA differences were for grade 8 reporting, resulting in an understatement to grades 7-8 grade-span category.

**Charter Second Period Attendance Report**

- The Charter reported 323.90 ADA instead of the correct 326.13 ADA resulting in a total net understatement of 2.23 ADA. The effect per grade-span was an understatement of 0.62 ADA for K-3 , a 0.66 understatement in Grades 4-6, and a 0.95 understatement in Grade 7-8 reporting.

Additionally, the auditor noted that the Charter also reported only Month 8 ADA instead of cumulative Months 1–8 data.

**District Annual Attendance Report**

- The District reported 30.79 ADA instead of the correct total of 31.47 ADA resulting in a total net understatement of 0.68 ADA. These ADA differences were for grade 8 reporting, resulting in an understatement to grades 7-8 grade-span category.

**Charter Annual Attendance Report**

- The Charter reported 329.21 ADA instead of the correct 325.94 ADA resulting in a total net overstatement of 3.26 ADA. The effect per grade-span was an understatement of 4.09 ADA for K-3 , a 0.34 understatement in Grades 4-6, and a 0.49 understatement in Grade 7-8 reporting.

**Cause:** Controls over attendance reporting are not in place to ensure that the amounts reported on the Second Period and Annual Attendance Reports are accurately stated.

**Effect:** Incorrect reporting of Regular ADA in the Second Period and Annual Attendance Reports can result in noncompliance with state regulations.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

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**FINDING #2024-001: ATTENDANCE REPORTING (10000) (continued)**

**Questioned Costs:** There are no questioned cost because the district under-reported ADA.

**Repeat Finding:** This is not a repeat finding

**Recommendation:** We recommend that the District implement internal controls over attendance reporting so that ADA is accurately stated in both second period and annual attendance reporting.

**Corrective Action Plan:** The district will have more than one person reviewing the attendance reports. Additionally, the district will ensure that all applicable months are included in the reporting.

**FINDING #2024-002: CLASSROOM TEACHER SALARIES (61000)**

**Criteria:** As set forth in California Education Code section 41372, an elementary school district should expend a minimum of 60% of the District's current expenses of education towards salaries of classroom teachers.

**Condition:** In the 2023-24 fiscal year, Sequoia Union Elementary School District did not meet the minimum percentage requirement of 60%. Sequoia Union Elementary School District only spent 53.16% on classroom teacher salaries in the 2023-24 fiscal year.

**Effect:** The District's current expense of education for the year ended June 30, 2024 was \$758,956.13 and the total salaries and benefits for classroom teachers was \$403,444.89. The District was below the minimum required percentage of 60% by 6.84% which calculates out to a deficiency of \$51,913

**Cause:** The deficiency amount was due to the change in the funding model with implementation of the Local Control Funding Formula.

**Questioned Costs:** The questioned costs are the deficiency of \$51,913.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that in the future, the District monitor their expenses towards salaries of classroom teachers against their total expenses to be sure that they meet the 60% minimum requirement.

**Corrective Action Plan:** The District was not in compliance due to one-time funding. The District will monitor salaries and benefits when one time funding is spent to ensure that we meet the required classroom teacher salaries percentage. The District recently submitted a waiver to the county office of education for the 2023-24 fiscal year.

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

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*There were no findings or questioned costs for the year ended June 30, 2023.*

February 14, 2025

Board of Education  
Sequoia Union Elementary School District  
Lemon Grove, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sequoia Union Elementary School District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 22, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sequoia Union Elementary School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Sequoia Union Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

**Significant Audit Matters (continued)*****Qualitative Aspects of Accounting Practices (continued)***

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 10 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The financial statement disclosures are neutral, consistent, and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated February 14, 2025.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Sequoia Union Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Sequoia Union Elementary School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to management's discussion and analysis and the required supplementary information section, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Other Matters (continued)**

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the information and use of the Board of Education and management of Sequoia Union Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

Christy White, Inc.  
San Diego, California



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BUSINESS

### 13.3 Budget Revision

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

**Fund 010 General Fund**

Revenues		
LCFF Sources	9,484.00	
Federal Revenues	0.00	
Other State Revenues	0.00	
Other Local Revenues	0.00	
<b>Total Revenues</b>		<u>9,484.00</u>
Expenditures		
Certificated Salaries	6,606.00	
Classified Salaries	100.00	
Employee Benefits	10,826.00	
Books and Supplies	2,546.00	
Services & Other Operating Expenses	17,999.67	
Capital Outlay	0.00	
Transfers Out	70,000.00	
Contributions	0.00	
<b>Total Expenditures &amp; Other Financing Uses</b>		<u>108,077.67</u>
<b>Total Adjustment to Fund Balance</b>		<u><u>(98,593.67)</u></u>

**Fund 090 Charter Schools Fund**

Revenues		
LCFF Sources	(37,166.00)	
Federal Revenues	(1,313.03)	
Other State Revenues	0.00	
Other Local Revenues	0.00	
<b>Total Revenues</b>		<u>(38,479.03)</u>
Expenditures		
Certificated Salaries	45,207.00	
Classified Salaries	6,318.54	
Employee Benefits	9,742.00	
Books and Supplies	9,620.72	
Services & Other Operating Expenses	145,450.54	
Direct Support/Indirect Costs	0.00	
Transfers (In) Out	(70,000.00)	
Contributions	0.00	
<b>Total Expenditures &amp; Other Financing Uses</b>		<u>146,338.80</u>
<b>Total Adjustment to Fund Balance</b>		<u><u>(184,817.83)</u></u>

**Fund 130 Cafeteria Fund**

Revenues		
Other Local Revenues	0.00	
<b>Total Revenues</b>		<u>0.00</u>
Expenditures		
Classified Salaries	11,317.00	
Employee Benefits	(3,573.00)	
Books and Supplies	2,000.00	
Services & Other Operating Expenses	55.00	
Direct Support/Indirect Costs	0.00	
<b>Total Expenditures &amp; Other Financing Uses</b>		<u>9,799.00</u>
<b>Total Adjustment to Fund Balance</b>		<u><u>(9,799.00)</u></u>



# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund:</b>	<b>0100 General Fund</b>			
<b>Revenues</b>				
<b>LCFF Sources</b>				
	010-00000-0-00000-00000-80110-0-0000	\$417,490.00	\$6,532.00	\$424,022.00
	010-00000-0-00000-00000-80960-0-0000	(\$608,824.00)	\$1,835.00	(\$606,989.00)
	010-14000-0-00000-00000-80120-0-0000	\$78,654.00	\$1,117.00	\$79,771.00
	<b>Total:</b>	(\$112,680.00)	\$9,484.00	(\$103,196.00)
<b>Total Revenues</b>		(\$112,680.00)	\$9,484.00	(\$103,196.00)
<b>Expenditures</b>				
<b>Certificated Salaries</b>				
	010-00000-0-11100-10000-11000-0-0103	\$0.00	\$20.00	\$20.00
	010-07200-0-00000-24200-19000-0-0202	\$0.00	\$6,128.00	\$6,128.00
	010-11000-0-11100-40000-11003-0-0000	\$242.00	\$458.00	\$700.00
	<b>Total:</b>	\$242.00	\$6,606.00	\$6,848.00
<b>Classified Salaries</b>				
	010-00000-0-00000-27000-24003-0-0000	\$0.00	\$100.00	\$100.00
	<b>Total:</b>	\$0.00	\$100.00	\$100.00
<b>Employee Benefits</b>				
	010-07200-0-00000-24200-31010-0-0202	\$764.00	\$407.00	\$1,171.00
	010-07200-0-00000-24200-31020-0-0202	\$0.00	\$324.00	\$324.00
	010-07200-0-00000-24200-33013-0-0202	\$58.00	\$31.00	\$89.00
	010-07200-0-00000-24200-33023-0-0202	\$0.00	\$25.00	\$25.00
	010-07200-0-00000-24200-34010-0-0202	\$0.00	\$1,000.00	\$1,000.00
	010-07200-0-00000-24200-35010-0-0202	\$2.00	\$1.00	\$3.00
	010-07200-0-00000-24200-35020-0-0202	\$0.00	\$1.00	\$1.00
	010-07200-0-00000-24200-36010-0-0202	\$56.00	\$29.00	\$85.00
	010-07200-0-00000-24200-36020-0-0202	\$0.00	\$17.00	\$17.00
	010-14000-0-11100-10000-34010-0-0000	\$9.00	\$8,991.00	\$9,000.00
	<b>Total:</b>	\$889.00	\$10,826.00	\$11,715.00

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Books and Supplies</b>			
010-00000-0-00000-27000-43000-0-0000	\$1,250.00	\$350.00	\$1,600.00
010-00000-0-00000-71500-43000-0-0000	\$515.00	\$135.00	\$650.00
010-32130-0-00000-27000-43000-0-0000	\$1,000.00	\$75.24	\$1,075.24
010-32130-0-00000-27000-44000-0-0000	\$1,047.41	\$281.92	\$1,329.33
010-32180-0-00000-27000-44000-0-0000	\$0.00	\$716.40	\$716.40
010-41270-0-11100-10000-43000-0-0000	\$1,056.00	\$787.49	\$1,843.49
010-63000-0-11100-10000-41000-0-0301	\$3,100.00	\$200.00	\$3,300.00
<b>Total:</b>	<b>\$7,968.41</b>	<b>\$2,546.05</b>	<b>\$10,514.46</b>
<b>Services, Other Operating Expenses</b>			
010-00000-0-00000-21000-58000-0-0000	\$55.00	\$10.00	\$65.00
010-00000-0-00000-71100-58000-0-0000	\$800.00	\$65.00	\$865.00
010-00000-0-00000-71500-52000-0-0000	\$1,000.00	\$500.00	\$1,500.00
010-00000-0-00000-71500-58000-0-0000	\$10,000.00	\$2,000.00	\$12,000.00
010-00000-0-00000-72000-54500-0-0000	\$3,600.00	\$1,820.00	\$5,420.00
010-00000-0-00000-72000-58000-0-0000	\$2,000.00	\$2,000.00	\$4,000.00
010-00000-0-00000-81100-56000-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-00000-0-00000-82000-59001-0-0000	(\$3,750.00)	\$7,500.00	\$3,750.00
010-00000-0-11100-10000-56000-0-0000	\$1,000.00	\$740.00	\$1,740.00
010-07200-0-00000-24203-58000-0-0202	\$0.00	\$120.00	\$120.00
010-07200-0-00000-27000-58000-0-0410	\$1,054.00	\$1.00	\$1,055.00
010-07200-0-00000-31200-58000-0-0310	\$2,560.80	\$1,339.20	\$3,900.00
010-07200-0-00000-72000-58000-0-0408	\$469.66	\$1,040.34	\$1,510.00
010-07200-0-00000-72000-58000-0-0409	\$148.31	\$101.69	\$250.00
010-07200-0-00000-77000-58000-0-0305	\$638.00	\$385.00	\$1,023.00
010-07200-0-11100-10000-58000-0-0104	\$990.00	\$11.00	\$1,001.00
010-07200-0-11100-10000-58000-0-0108	\$1,100.00	\$440.00	\$1,540.00
010-32130-0-00000-81100-56000-0-0000	\$1,000.00	(\$357.16)	\$642.84
010-32180-0-00000-81100-56000-0-0000	\$716.40	(\$716.40)	\$0.00
010-40350-0-11100-10000-52000-0-0000	\$0.00	\$8.00	\$8.00
010-40350-0-11100-10000-52000-0-0205	\$2,688.00	(\$8.00)	\$2,680.00
<b>Total:</b>	<b>\$26,070.17</b>	<b>\$17,999.67</b>	<b>\$44,069.84</b>
<b>Total Expenditures</b>	<b>\$35,169.58</b>	<b>\$38,077.72</b>	<b>\$73,247.30</b>

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Other Financing Sources/Uses</b>			
<b>Transfers Out</b>			
010-00000-0-00000-93000-76190-0-0000	\$200,000.00	\$70,000.00	\$270,000.00
<b>Total:</b>	\$200,000.00	\$70,000.00	\$270,000.00
<b>Contributions</b>			
010-00000-0-00000-00000-89800-0-0000	(\$193,119.69)	(\$2,455.23)	(\$195,574.92)
010-07200-0-00000-00000-89800-0-0000	\$101,135.57	\$2,455.23	\$103,590.80
<b>Total:</b>	(\$91,984.12)	\$0.00	(\$91,984.12)
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$762,287.03</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$98,593.72)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$663,693.31</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0900 Charter Schools Special Revenue Fund</b>			
<b>Revenues</b>			
<b>LCFF Sources</b>			
090-00000-0-00000-00000-80111-0-0000	\$3,224,872.00	(\$34,563.00)	\$3,190,309.00
090-00000-0-00000-00000-80960-0-0000	\$608,824.00	(\$1,835.00)	\$606,989.00
090-14000-0-00000-00000-80121-0-0000	\$65,800.00	(\$768.00)	\$65,032.00
<b>Total:</b>	<b>\$3,899,496.00</b>	<b>(\$37,166.00)</b>	<b>\$3,862,330.00</b>
<b>Federal Revenues</b>			
090-32180-0-00000-00000-82900-0-0000	\$8,333.31	(\$1,545.00)	\$6,788.31
090-58126-0-00000-00000-82900-0-0000	\$26,101.03	\$231.97	\$26,333.00
<b>Total:</b>	<b>\$34,434.34</b>	<b>(\$1,313.03)</b>	<b>\$33,121.31</b>
<b>Total Revenues</b>	<b>\$3,933,930.34</b>	<b>(\$38,479.03)</b>	<b>\$3,895,451.31</b>
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
090-00000-0-11100-10000-11000-0-0103	\$0.00	\$130.00	\$130.00
090-00000-0-11100-10000-11002-0-0000	\$44,500.00	(\$4,500.00)	\$40,000.00
090-07200-0-00000-24200-19000-0-0202	\$0.00	\$49,577.00	\$49,577.00
<b>Total:</b>	<b>\$44,500.00</b>	<b>\$45,207.00</b>	<b>\$89,707.00</b>
<b>Classified Salaries</b>			
090-00000-0-00000-27000-24003-0-0000	\$0.00	\$500.00	\$500.00
090-26000-0-11100-10000-21000-0-0207	\$59,663.60	\$5,818.40	\$65,482.00
090-32180-0-11100-10000-21000-0-0105	\$1,138.00	\$0.14	\$1,138.14
<b>Total:</b>	<b>\$60,801.60</b>	<b>\$6,318.54</b>	<b>\$67,120.14</b>
<b>Employee Benefits</b>			
090-00000-0-11100-10000-36010-0-0000	\$18,094.00	(\$5,094.00)	\$13,000.00
090-07200-0-00000-24200-31010-0-0202	\$6,181.00	\$3,289.00	\$9,470.00
090-07200-0-00000-24200-31020-0-0202	\$0.00	\$2,619.00	\$2,619.00
090-07200-0-00000-24200-33012-0-0202	\$2,007.00	(\$2,007.00)	\$0.00
090-07200-0-00000-24200-33013-0-0202	\$470.00	\$249.00	\$719.00
090-07200-0-00000-24200-33023-0-0202	\$0.00	\$199.00	\$199.00

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-07200-0-00000-24200-34010-0-0202	\$0.00	\$8,000.00	\$8,000.00
090-07200-0-00000-24200-35010-0-0202	\$17.00	\$8.00	\$25.00
090-07200-0-00000-24200-35020-0-0202	\$0.00	\$7.00	\$7.00
090-07200-0-00000-24200-36010-0-0202	\$449.00	\$238.00	\$687.00
090-07200-0-00000-24200-36020-0-0202	\$0.00	\$137.00	\$137.00
090-07230-0-00000-36000-36020-0-0000	\$1,219.00	(\$6.00)	\$1,213.00
090-26000-0-11100-10000-32020-0-0207	\$17,897.25	\$1,573.75	\$19,471.00
090-26000-0-11100-10000-33022-0-0207	\$4,102.14	\$360.86	\$4,463.00
090-26000-0-11100-10000-33023-0-0207	\$959.37	\$84.63	\$1,044.00
090-26000-0-11100-10000-35020-0-0207	\$33.08	\$2.92	\$36.00
090-26000-0-11100-10000-36020-0-0207	\$916.04	\$80.96	\$997.00
090-32180-0-11100-10000-32020-0-0105	\$308.00	(\$0.13)	\$307.87
090-32180-0-11100-10000-33022-0-0105	\$71.00	(\$0.44)	\$70.56
090-32180-0-11100-10000-33023-0-0105	\$16.00	\$0.50	\$16.50
090-32180-0-11100-10000-35020-0-0105	\$1.00	(\$0.43)	\$0.57
090-32180-0-11100-10000-36020-0-0105	\$11.00	\$0.38	\$11.38
<b>Total:</b>	<b>\$52,751.88</b>	<b>\$9,742.00</b>	<b>\$62,493.88</b>
<b>Books and Supplies</b>			
090-00000-0-00000-27000-43000-0-0000	\$10,000.00	(\$3,000.00)	\$7,000.00
090-00000-0-00000-72000-43000-0-0000	\$2,500.00	\$500.00	\$3,000.00
090-00000-0-00000-81100-43000-0-0000	\$4,000.00	\$1,500.00	\$5,500.00
090-32130-0-00000-27000-43000-0-0000	\$6,000.00	\$2,632.21	\$8,632.21
090-32130-0-00000-27000-44000-0-0000	\$15,655.38	(\$4,833.36)	\$10,822.02
090-32180-0-00000-27000-43000-0-0000	\$0.00	\$67.53	\$67.53
090-32180-0-00000-27000-44000-0-0000	\$0.00	\$4,182.83	\$4,182.83
090-41270-0-11100-10000-43000-0-0000	\$8,543.00	\$6,371.51	\$14,914.51
090-58126-0-11100-10000-43000-0-0201	\$1,800.00	\$200.00	\$2,000.00
090-63000-0-11100-10000-41000-0-0301	\$25,000.00	\$2,000.00	\$27,000.00
<b>Total:</b>	<b>\$73,498.38</b>	<b>\$9,620.72</b>	<b>\$83,119.10</b>
<b>Services, Other Operating Expenses</b>			
090-00000-0-00000-21000-58000-0-0000	\$445.00	\$65.00	\$510.00
090-00000-0-00000-27000-52000-0-0000	\$2,000.00	\$1,500.00	\$3,500.00
090-00000-0-00000-72000-52000-0-0000	\$2,000.00	\$2,310.00	\$4,310.00

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-00000-0-00000-72000-54500-0-0000	\$28,500.00	\$15,333.00	\$43,833.00
090-00000-0-00000-72000-58000-0-0000	\$25,000.00	\$15,000.00	\$40,000.00
090-00000-0-00000-81100-56000-0-0000	\$21,000.00	\$10,000.00	\$31,000.00
090-00000-0-00000-82000-58000-0-0000	\$8,000.00	\$2,000.00	\$10,000.00
090-00000-0-00000-82000-59001-0-0000	(\$30,250.00)	\$60,500.00	\$30,250.00
090-00000-0-11100-10000-53000-0-0000	\$0.00	\$355.00	\$355.00
090-00000-0-11100-10000-56000-0-0000	\$7,000.00	\$7,000.00	\$14,000.00
090-00000-0-11100-10000-58000-0-0000	\$20,000.00	\$9,000.00	\$29,000.00
090-07200-0-00000-24203-58000-0-0202	\$0.00	\$940.00	\$940.00
090-07200-0-00000-31200-58000-0-0310	\$20,719.20	\$11,280.80	\$32,000.00
090-07200-0-00000-72000-58000-0-0408	\$3,800.00	\$8,400.00	\$12,200.00
090-07200-0-00000-77000-58000-0-0305	\$7,000.00	\$1,300.00	\$8,300.00
090-07200-0-11100-10000-52000-0-0112	\$0.00	\$333.00	\$333.00
090-07200-0-11100-10000-58000-0-0104	\$8,010.00	\$90.00	\$8,100.00
090-07200-0-11100-10000-58000-0-0108	\$8,900.00	\$3,600.00	\$12,500.00
090-07230-0-00000-36000-58000-0-0000	\$100.00	\$6.00	\$106.00
090-32130-0-00000-81100-56000-0-0000	\$3,000.00	\$2,201.15	\$5,201.15
090-32180-0-00000-81100-56000-0-0000	\$5,795.38	(\$5,795.38)	\$0.00
090-40350-0-11100-10000-52000-0-0000	\$0.00	\$58.00	\$58.00
090-40350-0-11100-10000-52000-0-0205	\$21,118.00	(\$58.00)	\$21,060.00
090-58126-0-11100-10000-52000-0-0201	\$888.03	\$31.97	\$920.00
<b>Total:</b>	\$163,025.61	\$145,450.54	\$308,476.15
<b>Total Expenditures</b>	\$394,577.47	\$216,338.80	\$610,916.27
<b>Other Financing Sources/Uses</b>			
<b>Transfers In</b>			
090-00000-0-00000-00000-89190-0-0000	\$200,000.00	\$70,000.00	\$270,000.00
<b>Total:</b>	\$200,000.00	\$70,000.00	\$270,000.00
<b>Contributions</b>			
090-00000-0-00000-00000-89800-0-0000	(\$907,606.43)	(\$96,181.08)	(\$1,003,787.51)
090-07200-0-00000-00000-89800-0-0000	\$702,837.92	\$88,259.80	\$791,097.72
090-26000-0-00000-00000-89800-0-0000	\$16,909.00	\$7,921.28	\$24,830.28
<b>Total:</b>	(\$187,859.51)	\$0.00	(\$187,859.51)

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Budgeted Unappropriated Fund Balance before this adjustment:		\$882,158.07	
Total Adjustment to Unappropriated Fund Balance:		(\$184,817.83)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$697,340.24	

# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300</b>	<b>Cafeteria Special Revenue Fund</b>			
<b>Expenditures</b>				
<b>Classified Salaries</b>				
	130-53100-0-00000-37000-22000-0-0000	\$30,710.00	\$10,817.00	\$41,527.00
	130-53100-0-00000-37000-22002-0-0000	\$0.00	\$500.00	\$500.00
	<b>Total:</b>	\$30,710.00	\$11,317.00	\$42,027.00
<b>Employee Benefits</b>				
	130-53100-0-00000-37000-32020-0-0000	\$28,288.00	(\$2,676.00)	\$25,612.00
	130-53100-0-00000-37000-33022-0-0000	\$6,484.00	(\$613.00)	\$5,871.00
	130-53100-0-00000-37000-33023-0-0000	\$1,516.00	(\$143.00)	\$1,373.00
	130-53100-0-00000-37000-35020-0-0000	\$52.00	(\$4.00)	\$48.00
	130-53100-0-00000-37000-36020-0-0000	\$1,448.00	(\$137.00)	\$1,311.00
	<b>Total:</b>	\$37,788.00	(\$3,573.00)	\$34,215.00
<b>Books and Supplies</b>				
	130-53100-0-00000-37000-44000-0-0000	\$4,000.00	\$2,000.00	\$6,000.00
	<b>Total:</b>	\$4,000.00	\$2,000.00	\$6,000.00
<b>Services, Other Operating Expenses</b>				
	130-53100-0-00000-37000-52000-0-0000	\$0.00	\$55.00	\$55.00
	<b>Total:</b>	\$0.00	\$55.00	\$55.00
<b>Total Expenditures</b>		\$72,498.00	\$9,799.00	\$82,297.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>			<b>\$186,898.94</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>			<b>(\$9,799.00)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>			<b>\$177,099.94</b>	



# Budget Revision Report

Bdg Revision Final

Control Number: 22458333

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on \_\_\_\_\_, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: \_\_\_\_\_

(County Office Use Only)

Updated at County Office on \_\_\_/\_\_\_/\_\_\_ by \_\_\_\_\_



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BUSINESS

### 13.4 2nd Interim Report

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		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	G	G	G	G
09I	Charter Schools Special Revenue Fund	G	G	G	G
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				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
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				GS
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	580,829.00	575,699.00	696,486.80	585,183.00	9,484.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,902.00	8,902.00	17,524.50	8,902.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	59,101.22	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			669,731.00	664,601.00	773,112.52	674,085.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	282,633.00	284,460.00	157,957.46	291,066.00	(6,606.00)	-2.3%
2) Classified Salaries		2000-2999	74,418.00	68,756.00	39,282.91	68,856.00	(100.00)	-0.1%
3) Employee Benefits		3000-3999	151,921.00	139,137.00	82,735.26	149,963.00	(10,826.00)	-7.8%
4) Books and Supplies		4000-4999	18,308.00	18,978.00	11,284.92	19,463.00	(485.00)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	103,040.57	100,834.57	58,753.24	119,907.80	(19,073.23)	-18.9%
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	28,112.00	28,112.00	14,835.05	28,112.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(846.00)	0.00	(846.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			658,432.57	639,431.57	364,848.84	676,521.80		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			11,298.43	25,169.43	408,263.68	(2,436.80)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
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	(67,000.00)	(69,519.17)	(479.51)	(69,519.17)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(143,000.00)	(269,519.17)	(479.51)	(339,519.17)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(131,701.57)	(244,349.74)	407,784.17	(341,955.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	571,061.81	571,061.81		571,061.81	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)			571,061.81	571,061.81		571,061.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,061.81	571,061.81		571,061.81		
2) Ending Balance, June 30 (E + F1e)			439,360.24	326,712.07		229,105.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	439,360.24	326,712.07		229,105.84		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	354,143.00	417,490.00	229,343.40	424,022.00	6,532.00	1.6%
Education Protection Account State Aid - Current Year		8012	144,605.00	78,654.00	39,159.00	79,771.00	1,117.00	1.4%
State Aid - Prior Years		8019	0.00	0.00	359.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	1,821.87	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	691,758.00	688,379.00	362,654.36	688,379.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	51,153.69	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	8,231.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,763.79	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			1,190,506.00	1,184,523.00	696,486.80	1,192,172.00	7,649.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(609,677.00)	(608,824.00)	0.00	(606,989.00)	1,835.00	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			580,829.00	575,699.00	696,486.80	585,183.00	9,484.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,581.00	1,581.00	1,207.00	1,581.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,321.00	7,321.00	1,972.14	7,321.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	14,345.36	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,902.00</b>	<b>8,902.00</b>	<b>17,524.50</b>	<b>8,902.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	50,000.00	50,000.00	19,208.06	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,720.88	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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	30,000.00	30,000.00	20,172.28	30,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>59,101.22</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>669,731.00</b>	<b>664,601.00</b>	<b>773,112.52</b>	<b>674,085.00</b>	<b>9,484.00</b>	<b>1.4%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	221,299.00	221,484.00	120,220.37	221,962.00	(478.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,334.00	62,976.00	36,715.84	62,976.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	1,021.25	6,128.00	(6,128.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>282,633.00</b>	<b>284,460.00</b>	<b>157,957.46</b>	<b>291,066.00</b>	<b>(6,606.00)</b>	<b>-2.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,566.00	8,749.00	4,764.99	8,749.00	0.00	0.0%
Classified Support Salaries		2200	22,324.00	22,359.00	13,121.68	22,359.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,962.00	14,989.00	9,050.27	14,989.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,216.00	14,309.00	8,279.03	14,409.00	(100.00)	-0.7%
Other Classified Salaries		2900	8,350.00	8,350.00	4,066.94	8,350.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>74,418.00</b>	<b>68,756.00</b>	<b>39,282.91</b>	<b>68,856.00</b>	<b>(100.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	54,752.00	55,099.00	30,020.81	55,830.00	(731.00)	-1.3%
PERS		3201-3202	19,009.00	17,010.00	9,407.98	17,010.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,804.00	9,264.00	5,301.30	9,320.00	(56.00)	-0.6%
Health and Welfare Benefits		3401-3402	63,514.00	52,707.00	35,948.02	62,698.00	(9,991.00)	-19.0%
Unemployment Insurance		3501-3502	193.00	187.00	98.76	189.00	(2.00)	-1.1%
Workers' Compensation		3601-3602	4,649.00	4,870.00	1,958.39	4,916.00	(46.00)	-0.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>151,921.00</b>	<b>139,137.00</b>	<b>82,735.26</b>	<b>149,963.00</b>	<b>(10,826.00)</b>	<b>-7.8%</b>
<b>BOOKS AND SUPPLIES</b>								



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	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	14,798.00	17,080.50	10,837.62	17,565.50	(485.00)	-2.8%
Noncapitalized Equipment		4400	3,510.00	1,897.50	447.30	1,897.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,308.00</b>	<b>18,978.00</b>	<b>11,284.92</b>	<b>19,463.00</b>	<b>(485.00)</b>	<b>-2.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,984.80	6,584.80	823.97	7,084.80	(500.00)	-7.6%
Dues and Memberships		5300	694.00	694.00	422.04	694.00	0.00	0.0%
Insurance		5400-5450	4,600.00	4,600.00	5,417.50	6,420.00	(1,820.00)	-39.6%
Operations and Housekeeping Services		5500	20,000.00	22,600.00	13,497.72	22,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,800.00	9,800.00	2,637.15	11,540.00	(1,740.00)	-17.8%
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	55,961.77	55,555.77	33,879.18	63,069.00	(7,513.23)	-13.5%
Communications		5900	1,000.00	1,000.00	2,075.68	8,500.00	(7,500.00)	-750.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>103,040.57</b>	<b>100,834.57</b>	<b>58,753.24</b>	<b>119,907.80</b>	<b>(19,073.23)</b>	<b>-18.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	24,688.00	24,688.00	11,411.05	24,688.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	536.00	536.00	536.00	536.00	0.00	0.0%
Other Debt Service - Principal		7439	2,888.00	2,888.00	2,888.00	2,888.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,112.00	28,112.00	14,835.05	28,112.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	(156.00)	0.00	(156.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	(690.00)	0.00	(690.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(846.00)	0.00	(846.00)	0.00	0.0%
TOTAL, EXPENDITURES			658,432.57	639,431.57	364,848.84	676,521.80	(37,090.23)	-5.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	76,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(67,000.00)	(69,519.17)	(479.51)	(69,519.17)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(67,000.00)	(69,519.17)	(479.51)	(69,519.17)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(143,000.00)	(269,519.17)	(479.51)	(339,519.17)	(70,000.00)	26.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,091.97	19,540.96	179,235.21	19,540.96	0.00	0.0%
3) Other State Revenue		8300-8599	31,412.60	33,569.01	14,875.31	33,569.01	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,996.00	3,995.98	3,996.00	0.00	0.0%
5) TOTAL, REVENUES			42,504.57	57,105.97	198,106.50	57,105.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	14,004.00	14,058.00	6,353.22	14,058.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,500.00	36,823.80	21,336.51	36,823.80	0.00	0.0%
3) Employee Benefits		3000-3999	48,378.01	48,845.89	14,575.64	48,845.89	0.00	0.0%
4) Books and Supplies		4000-4999	5,245.17	80,721.38	26,290.10	82,782.43	(2,061.05)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	16,276.00	25,202.38	10,580.23	24,128.82	1,073.56	4.3%
6) Capital Outlay		6000-6999	0.00	4,800.00	4,800.00	4,800.00	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	156.00	0.00	156.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,403.18	210,607.45	83,935.70	211,594.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(76,898.61)	(153,501.48)	114,170.80	(154,488.97)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	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	67,000.00	69,519.17	479.51	69,519.17	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,000.00	69,519.17	479.51	69,519.17		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,898.61)	(83,982.31)	114,650.31	(84,969.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	519,557.27	519,557.27		519,557.27	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)			519,557.27	519,557.27		519,557.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,557.27	519,557.27		519,557.27		
2) Ending Balance, June 30 (E + F1e)			469,658.66	435,574.96		434,587.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	509,319.01	435,574.96		434,587.47		
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	(39,660.35)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,373.00	5,423.00	71,284.76	5,423.00	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	1,276.00	2,800.00	6,060.85	2,800.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,217.00	1,217.00	11,629.44	1,217.00	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	3,225.97	10,100.96	90,260.16	10,100.96	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,091.97</b>	<b>19,540.96</b>	<b>179,235.21</b>	<b>19,540.96</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,978.00	2,978.00	1,357.65	2,978.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,434.60	30,591.01	13,517.66	30,591.01	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>31,412.60</b>	<b>33,569.01</b>	<b>14,875.31</b>	<b>33,569.01</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	3,996.00	3,995.98	3,996.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			0.00	3,996.00	3,995.98	3,996.00	0.00	0.0%
TOTAL, REVENUES			42,504.57	57,105.97	198,106.50	57,105.97	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,204.00	9,258.00	4,913.22	9,258.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,800.00	4,800.00	1,440.00	4,800.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,004.00	14,058.00	6,353.22	14,058.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,062.00	4,112.00	2,254.65	4,112.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	31,438.00	32,711.80	19,081.86	32,711.80	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			35,500.00	36,823.80	21,336.51	36,823.80	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,911.01	25,921.01	1,213.44	25,921.01	0.00	0.0%
PERS		3201-3202	9,572.00	9,916.54	5,771.54	9,916.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,913.00	3,009.45	1,724.36	3,009.45	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,270.00	9,270.00	5,577.74	9,270.00	0.00	0.0%
Unemployment Insurance		3501-3502	26.00	26.00	13.84	26.00	0.00	0.0%
Workers' Compensation		3601-3602	686.00	702.89	274.72	702.89	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%



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			48,378.01	48,845.89	14,575.64	48,845.89	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,700.00	3,100.00	3,278.35	3,300.00	(200.00)	-6.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,545.17	7,497.15	6,058.62	8,359.88	(862.73)	-11.5%
Noncapitalized Equipment		4400	1,000.00	2,047.41	2,045.73	3,045.73	(998.32)	-48.8%
Food		4700	0.00	68,076.82	14,907.40	68,076.82	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,245.17	80,721.38	26,290.10	82,782.43	(2,061.05)	-2.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,276.00	3,104.80	263.12	3,104.80	0.00	0.0%
Dues and Memberships		5300	0.00	20.00	8.25	20.00	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	10,000.00	14,827.58	6,464.39	13,754.02	1,073.56	7.2%
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	5,000.00	7,250.00	3,844.47	7,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,276.00	25,202.38	10,580.23	24,128.82	1,073.56	4.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	4,800.00	4,800.00	4,800.00	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	4,800.00	4,800.00	4,800.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	156.00	0.00	156.00	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	156.00	0.00	156.00	0.00	0.0%
TOTAL, EXPENDITURES			119,403.18	210,607.45	83,935.70	211,594.94	(987.49)	-0.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	67,000.00	69,519.17	479.51	69,519.17	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			67,000.00	69,519.17	479.51	69,519.17	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,000.00	69,519.17	479.51	69,519.17	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	580,829.00	575,699.00	696,486.80	585,183.00	9,484.00	1.6%
2) Federal Revenue		8100-8299	11,091.97	19,540.96	179,235.21	19,540.96	0.00	0.0%
3) Other State Revenue		8300-8599	40,314.60	42,471.01	32,399.81	42,471.01	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	83,996.00	63,097.20	83,996.00	0.00	0.0%
5) TOTAL, REVENUES			712,235.57	721,706.97	971,219.02	731,190.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	296,637.00	298,518.00	164,310.68	305,124.00	(6,606.00)	-2.2%
2) Classified Salaries		2000-2999	109,918.00	105,579.80	60,619.42	105,679.80	(100.00)	-0.1%
3) Employee Benefits		3000-3999	200,299.01	187,982.89	97,310.90	198,808.89	(10,826.00)	-5.8%
4) Books and Supplies		4000-4999	23,553.17	99,699.38	37,575.02	102,245.43	(2,546.05)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	119,316.57	126,036.95	69,333.47	144,036.62	(17,999.67)	-14.3%
6) Capital Outlay		6000-6999	0.00	4,800.00	4,800.00	4,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	28,112.00	28,112.00	14,835.05	28,112.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(690.00)	0.00	(690.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			777,835.75	850,039.02	448,784.54	888,116.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,600.18)	(128,332.05)	522,434.48	(156,925.77)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	116,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
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			(116,000.00)	(200,000.00)	0.00	(270,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(181,600.18)	(328,332.05)	522,434.48	(426,925.77)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,090,619.08	1,090,619.08		1,090,619.08	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)			1,090,619.08	1,090,619.08		1,090,619.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,090,619.08	1,090,619.08		1,090,619.08		
2) Ending Balance, June 30 (E + F1e)			909,018.90	762,287.03		663,693.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	509,319.01	435,574.96		434,587.47		
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	399,699.89	326,712.07		229,105.84		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	354,143.00	417,490.00	229,343.40	424,022.00	6,532.00	1.6%
Education Protection Account State Aid - Current Year		8012	144,605.00	78,654.00	39,159.00	79,771.00	1,117.00	1.4%
State Aid - Prior Years		8019	0.00	0.00	359.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	1,821.87	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	691,758.00	688,379.00	362,654.36	688,379.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	51,153.69	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	8,231.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,763.79	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			1,190,506.00	1,184,523.00	696,486.80	1,192,172.00	7,649.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(609,677.00)	(608,824.00)	0.00	(606,989.00)	1,835.00	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			580,829.00	575,699.00	696,486.80	585,183.00	9,484.00	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,373.00	5,423.00	71,284.76	5,423.00	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	1,276.00	2,800.00	6,060.85	2,800.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,217.00	1,217.00	11,629.44	1,217.00	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	3,225.97	10,100.96	90,260.16	10,100.96	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,091.97</b>	<b>19,540.96</b>	<b>179,235.21</b>	<b>19,540.96</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,581.00	1,581.00	1,207.00	1,581.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,299.00	10,299.00	3,329.79	10,299.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,434.60	30,591.01	27,863.02	30,591.01	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>40,314.60</b>	<b>42,471.01</b>	<b>32,399.81</b>	<b>42,471.01</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	19,208.06	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,720.88	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,000.00	33,996.00	24,168.26	33,996.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,000.00</b>	<b>83,996.00</b>	<b>63,097.20</b>	<b>83,996.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>712,235.57</b>	<b>721,706.97</b>	<b>971,219.02</b>	<b>731,190.97</b>	<b>9,484.00</b>	<b>1.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	230,503.00	230,742.00	125,133.59	231,220.00	(478.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,134.00	67,776.00	38,155.84	67,776.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	1,021.25	6,128.00	(6,128.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>296,637.00</b>	<b>298,518.00</b>	<b>164,310.68</b>	<b>305,124.00</b>	<b>(6,606.00)</b>	<b>-2.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,628.00	12,861.00	7,019.64	12,861.00	0.00	0.0%
Classified Support Salaries		2200	22,324.00	22,359.00	13,121.68	22,359.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	47,400.00	47,700.80	28,132.13	47,700.80	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,216.00	14,309.00	8,279.03	14,409.00	(100.00)	-0.7%
Other Classified Salaries		2900	8,350.00	8,350.00	4,066.94	8,350.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>109,918.00</b>	<b>105,579.80</b>	<b>60,619.42</b>	<b>105,679.80</b>	<b>(100.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	80,663.01	81,020.01	31,234.25	81,751.01	(731.00)	-0.9%
PERS		3201-3202	28,581.00	26,926.54	15,179.52	26,926.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,717.00	12,273.45	7,025.66	12,329.45	(56.00)	-0.5%
Health and Welfare Benefits		3401-3402	72,784.00	61,977.00	41,525.76	71,968.00	(9,991.00)	-16.1%
Unemployment Insurance		3501-3502	219.00	213.00	112.60	215.00	(2.00)	-0.9%
Workers' Compensation		3601-3602	5,335.00	5,572.89	2,233.11	5,618.89	(46.00)	-0.8%
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%



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			200,299.01	187,982.89	97,310.90	198,808.89	(10,826.00)	-5.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,700.00	3,100.00	3,278.35	3,300.00	(200.00)	-6.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,343.17	24,577.65	16,896.24	25,925.38	(1,347.73)	-5.5%
Noncapitalized Equipment		4400	4,510.00	3,944.91	2,493.03	4,943.23	(998.32)	-25.3%
Food		4700	0.00	68,076.82	14,907.40	68,076.82	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,553.17	99,699.38	37,575.02	102,245.43	(2,546.05)	-2.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,260.80	9,689.60	1,087.09	10,189.60	(500.00)	-5.2%
Dues and Memberships		5300	694.00	714.00	430.29	714.00	0.00	0.0%
Insurance		5400-5450	4,600.00	4,600.00	5,417.50	6,420.00	(1,820.00)	-39.6%
Operations and Housekeeping Services		5500	20,000.00	22,600.00	13,497.72	22,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,800.00	24,627.58	9,101.54	25,294.02	(666.44)	-2.7%
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	60,961.77	62,805.77	37,723.65	70,319.00	(7,513.23)	-12.0%
Communications		5900	1,000.00	1,000.00	2,075.68	8,500.00	(7,500.00)	-750.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,316.57	126,036.95	69,333.47	144,036.62	(17,999.67)	-14.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	4,800.00	4,800.00	4,800.00	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	4,800.00	4,800.00	4,800.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	24,688.00	24,688.00	11,411.05	24,688.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
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	536.00	536.00	536.00	536.00	0.00	0.0%
Other Debt Service - Principal		7439	2,888.00	2,888.00	2,888.00	2,888.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,112.00	28,112.00	14,835.05	28,112.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	(690.00)	0.00	(690.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(690.00)	0.00	(690.00)	0.00	0.0%
TOTAL, EXPENDITURES			777,835.75	850,039.02	448,784.54	888,116.74	(38,077.72)	-4.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	116,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			116,000.00	200,000.00	0.00	270,000.00	(70,000.00)	-35.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(116,000.00)	(200,000.00)	0.00	(270,000.00)	70,000.00	-35.0%

Resource	Description	2024-25 Projected Totals
6230	California Clean Energy Jobs Act	40,387.83
6266	Educator Effectiveness, FY 2021-22	339.65
6300	Lottery: Instructional Materials	13,252.20
6546	Mental Health-Related Services	185.00
6547	Special Education Early Intervention Preschool Grant	7,246.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,208.07
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,454.02
7029	Child Nutrition: Food Service Staff Training Funds	2,769.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	109,121.01
7311	Classified School Employee Professional Development Block Grant	2,868.43
7388	SB 117 COVID-19 LEA Response Funds	214.77
7435	Learning Recovery Emergency Block Grant	24,571.02
9010	Other Restricted Local	222,970.47
Total, Restricted Balance		434,587.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,209.80	12,209.80		12,209.80	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)			12,209.80	12,209.80		12,209.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,209.80	12,209.80		12,209.80		
2) Ending Balance, June 30 (E + F1e)			12,209.80	12,209.80		12,209.80		
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	12,209.80	12,209.80		12,209.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	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%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	12,209.80
Total, Restricted Balance		12,209.80

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,777,234.00	3,899,496.00	1,797,692.69	3,862,330.00	(37,166.00)	-1.0%
2) Federal Revenue		8100-8299	184,582.03	259,142.08	35,955.76	257,829.05	(1,313.03)	-0.5%
3) Other State Revenue		8300-8599	482,636.40	471,758.99	154,425.55	471,758.99	0.00	0.0%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	28,163.76	24,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,468,452.43	4,654,397.07	2,016,237.76	4,615,918.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,763,672.38	1,785,235.56	973,614.42	1,830,442.56	(45,207.00)	-2.5%
2) Classified Salaries		2000-2999	792,633.93	745,494.37	416,330.55	751,812.91	(6,318.54)	-0.8%
3) Employee Benefits		3000-3999	1,347,499.49	1,316,901.77	641,686.34	1,326,643.77	(9,742.00)	-0.7%
4) Books and Supplies		4000-4999	165,745.22	194,572.57	139,990.75	204,193.29	(9,620.72)	-4.9%
5) Services and Other Operating Expenditures		5000-5999	585,039.40	681,599.10	421,831.73	827,049.64	(145,450.54)	-21.3%
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	27,704.00	27,704.00	27,704.00	27,704.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(5,587.00)	0.00	(5,587.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,682,294.42	4,745,920.37	2,621,157.79	4,962,259.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(213,841.99)	(91,523.30)	(604,920.03)	(346,341.13)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,000.00	200,000.00	0.00	270,000.00	70,000.00	35.0%
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			116,000.00	200,000.00	0.00	270,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(97,841.99)	108,476.70	(604,920.03)	(76,341.13)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	773,681.37	773,681.37		773,681.37	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)			773,681.37	773,681.37		773,681.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,681.37	773,681.37		773,681.37		
2) Ending Balance, June 30 (E + F1e)			675,839.38	882,158.07		697,340.24		
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	623,173.75	577,759.95		569,388.20		
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	93,717.29	304,398.12		127,952.04		
Reserve for Charter operations.	0000	9780		180,414.83				
Reserve for Charter Lottery	1100	9780		121,952.50				
Reserve for Charter EPA	1400	9780		2,030.79				
Reserve for Charter Lottery	1100	9780	86,860.50					
Reserve for Charter EPA	1400	9780	6,856.79					
Reserve for Charter operations	0000	9780				4,736.75		
Reserve for Charter lottery	1100	9780				121,952.50		
Reserve for Charter EPA	1400	9780				1,262.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(41,051.66)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,103,261.00	3,224,872.00	1,765,302.69	3,190,309.00	(34,563.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	64,296.00	65,800.00	15,612.00	65,032.00	(768.00)	-1.2%
State Aid - Prior Years		8019	0.00	0.00	16,778.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	609,677.00	608,824.00	0.00	606,989.00	(1,835.00)	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,777,234.00</b>	<b>3,899,496.00</b>	<b>1,797,692.69</b>	<b>3,862,330.00</b>	<b>(37,166.00)</b>	<b>-1.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	138,313.00	144,029.00	28,817.91	144,029.00	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	10,324.00	22,000.00	380.01	22,000.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	9,844.00	9,844.00	(1,302.00)	9,844.00	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	26,101.03	83,269.08	8,059.84	81,956.05	(1,313.03)	-1.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>184,582.03</b>	<b>259,142.08</b>	<b>35,955.76</b>	<b>257,829.05</b>	<b>(1,313.03)</b>	<b>-0.5%</b>
<b>OTHER STATE REVENUE</b>								

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 State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,449.00	6,449.00	6,497.00	6,449.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,049.00	80,049.00	0.00	80,049.00	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%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	396,138.40	385,260.99	147,928.55	385,260.99	0.00	0.0%
TOTAL, OTHER STATE REVENUE			482,636.40	471,758.99	154,425.55	471,758.99	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	11,226.43	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	16,937.33	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	28,163.76	24,000.00	0.00	0.0%
TOTAL, REVENUES			4,468,452.43	4,654,397.07	2,016,237.76	4,615,918.04		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,526,692.38	1,534,975.56	821,878.75	1,530,605.56	4,370.00	0.3%

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)
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	236,980.00	250,260.00	143,472.83	250,260.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	8,262.84	49,577.00	(49,577.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,763,672.38</b>	<b>1,785,235.56</b>	<b>973,614.42</b>	<b>1,830,442.56</b>	<b>(45,207.00)</b>	<b>-2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	257,696.46	237,429.90	130,790.33	243,248.44	(5,818.54)	-2.5%
Classified Support Salaries		2200	201,314.47	203,600.47	112,428.65	203,600.47	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	129,137.00	121,269.00	73,224.21	121,269.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,937.00	115,646.00	66,984.02	116,146.00	(500.00)	-0.4%
Other Classified Salaries		2900	67,549.00	67,549.00	32,903.34	67,549.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>792,633.93</b>	<b>745,494.37</b>	<b>416,330.55</b>	<b>751,812.91</b>	<b>(6,318.54)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	478,712.77	482,830.51	184,734.32	488,738.51	(5,908.00)	-1.2%
PERS		3201-3202	205,403.47	189,947.27	99,886.80	191,520.89	(1,573.62)	-0.8%
OASDI/Medicare/Alternative		3301-3302	87,853.03	83,959.07	46,013.48	82,845.62	1,113.45	1.3%
Health and Welfare Benefits		3401-3402	538,824.00	524,138.00	296,553.44	532,138.00	(8,000.00)	-1.5%
Unemployment Insurance		3501-3502	1,288.35	1,269.13	695.41	1,286.62	(17.49)	-1.4%
Workers' Compensation		3601-3602	35,417.87	34,757.79	13,802.89	30,114.13	4,643.66	13.4%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,347,499.49</b>	<b>1,316,901.77</b>	<b>641,686.34</b>	<b>1,326,643.77</b>	<b>(9,742.00)</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,000.00	25,000.00	26,524.71	27,000.00	(2,000.00)	-8.0%
Books and Other Reference Materials		4200	100.00	100.00	0.00	100.00	0.00	0.0%
Materials and Supplies		4300	134,068.03	140,877.50	94,842.12	149,148.75	(8,271.25)	-5.9%
Noncapitalized Equipment		4400	13,577.19	28,595.07	18,623.92	27,944.54	650.53	2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>165,745.22</b>	<b>194,572.57</b>	<b>139,990.75</b>	<b>204,193.29</b>	<b>(9,620.72)</b>	<b>-4.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	82,569.20	58,751.23	8,831.61	62,926.20	(4,174.97)	-7.1%
Dues and Memberships		5300	4,000.00	4,075.00	3,238.71	4,430.00	(355.00)	-8.7%
Insurance		5400-5450	37,000.00	37,000.00	43,832.50	52,333.00	(15,333.00)	-41.4%
Operations and Housekeeping Services		5500	149,000.00	202,248.00	110,212.62	202,248.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,250.00	128,217.67	73,642.81	141,623.44	(13,405.77)	-10.5%
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	222,720.20	249,807.20	165,289.26	301,489.00	(51,681.80)	-20.7%
Communications		5900	1,500.00	1,500.00	16,784.22	62,000.00	(60,500.00)	-4,033.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>585,039.40</b>	<b>681,599.10</b>	<b>421,831.73</b>	<b>827,049.64</b>	<b>(145,450.54)</b>	<b>-21.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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)
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,339.00	4,339.00	4,339.00	4,339.00	0.00	0.0%
Other Debt Service - Principal		7439	23,365.00	23,365.00	23,365.00	23,365.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,704.00	27,704.00	27,704.00	27,704.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	(5,587.00)	0.00	(5,587.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(5,587.00)	0.00	(5,587.00)	0.00	0.0%
TOTAL, EXPENDITURES			4,682,294.42	4,745,920.37	2,621,157.79	4,962,259.17		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	116,000.00	200,000.00	0.00	270,000.00	70,000.00	35.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,000.00	200,000.00	0.00	270,000.00	70,000.00	35.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			116,000.00	200,000.00	0.00	270,000.00		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	6,592.85
6266	Educator Effectiveness, FY 2021-22	26,713.56
6300	Lottery: Instructional Materials	70,016.51
6546	Mental Health-Related Services	3,083.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	67,969.64
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	62,964.79
7388	SB 117 COVID-19 LEA Response Funds	2,639.19
7435	Learning Recovery Emergency Block Grant	171,891.96
9010	Other Restricted Local	157,516.70
Total, Restricted Balance		569,388.20



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,000.00	125,000.00	60,923.96	125,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,000.00	130,000.00	57,599.78	130,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,000.00	5,834.15	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			256,500.00	257,000.00	124,357.89	257,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,119.00	83,866.00	49,235.75	95,183.00	(11,317.00)	-13.5%
3) Employee Benefits		3000-3999	48,037.00	55,788.00	28,068.03	52,215.00	3,573.00	6.4%
4) Books and Supplies		4000-4999	109,000.00	109,000.00	58,047.58	111,000.00	(2,000.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	54.40	55.00	(55.00)	New
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	6,277.00	0.00	6,277.00	0.00	0.0%
9) TOTAL, EXPENDITURES			240,156.00	254,931.00	135,405.76	264,730.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,344.00	2,069.00	(11,047.87)	(7,730.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,344.00	2,069.00	(11,047.87)	(7,730.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,829.94	184,829.94		184,829.94	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)			184,829.94	184,829.94		184,829.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,829.94	184,829.94		184,829.94		
2) Ending Balance, June 30 (E + F1e)			201,173.94	186,898.94		177,099.94		
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	201,173.94	186,898.94		177,099.94		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	125,000.00	125,000.00	60,923.96	125,000.00	0.00	0.0%
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			125,000.00	125,000.00	60,923.96	125,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	130,000.00	130,000.00	57,599.78	130,000.00	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			130,000.00	130,000.00	57,599.78	130,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,500.00	1,500.00	1,894.34	1,500.00	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	1,792.32	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,891.54	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	500.00	255.95	500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	2,000.00	5,834.15	2,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			256,500.00	257,000.00	124,357.89	257,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	31,460.00	31,460.00	18,526.08	42,777.00	(11,317.00)	-36.0%
Classified Supervisors' and Administrators' Salaries		2300	51,659.00	52,406.00	30,709.67	52,406.00	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			83,119.00	83,866.00	49,235.75	95,183.00	(11,317.00)	-13.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,484.00	28,288.00	13,288.30	25,612.00	2,676.00	9.5%
OASDI/Medicare/Alternative		3301-3302	6,360.00	8,000.00	3,766.59	7,244.00	756.00	9.5%
Health and Welfare Benefits		3401-3402	18,000.00	18,000.00	10,500.00	18,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	42.00	52.00	24.61	48.00	4.00	7.7%
Workers' Compensation		3601-3602	1,151.00	1,448.00	488.53	1,311.00	137.00	9.5%
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			48,037.00	55,788.00	28,068.03	52,215.00	3,573.00	6.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	6,989.57	15,000.00	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)
Noncapitalized Equipment		4400	4,000.00	4,000.00	5,803.73	6,000.00	(2,000.00)	-50.0%
Food		4700	90,000.00	90,000.00	45,254.28	90,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			109,000.00	109,000.00	58,047.58	111,000.00	(2,000.00)	-1.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	54.40	55.00	(55.00)	New
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	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	54.40	55.00	(55.00)	New
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	6,277.00	0.00	6,277.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	6,277.00	0.00	6,277.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			240,156.00	254,931.00	135,405.76	264,730.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	177,099.94
Total, Restricted Balance		177,099.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	35,380.25	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	35,380.25	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	35,380.25	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	35,380.25	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	947,957.05	947,957.05		947,957.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,957.05	947,957.05		947,957.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,957.05	947,957.05		947,957.05		
2) Ending Balance, June 30 (E + F1e)			947,957.05	947,957.05		947,957.05		
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								
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	947,957.05	947,957.05		947,957.05		

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)
Reserve for other than capital outlay projects	0000	9780		947,957.05				
Reserve for other than capital outlay projects	0000	9780	947,957.05					
Reserve for other than capital outlay projects	0000	9780				947,957.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	18,259.97	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	17,120.28	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	35,380.25	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	35,380.25	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	17,555.80	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	17,555.80	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	17,555.80	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	17,555.80	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,757.88	89,757.88		89,757.88	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)			89,757.88	89,757.88		89,757.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,757.88	89,757.88		89,757.88		
2) Ending Balance, June 30 (E + F1e)			89,757.88	89,757.88		89,757.88		
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	89,757.88	89,757.88		89,757.88		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	1,878.03	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,621.04	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	14,056.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	17,555.80	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	17,555.80	0.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%

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)
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	89,757.88
Total, Restricted Balance		89,757.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	2,748,545.00	0.00	2,748,545.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,100.00	47,011.53	12,100.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,760,645.00	47,011.53	2,760,645.00		
<b>B. EXPENDITURES</b>								
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	4,250,450.00	1,590,097.15	4,250,450.00	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	4,250,450.00	1,590,097.15	4,250,450.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(1,489,805.00)	(1,543,085.62)	(1,489,805.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,489,805.00)	(1,543,085.62)	(1,489,805.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,630,496.24	1,630,496.24		1,630,496.24	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)			1,630,496.24	1,630,496.24		1,630,496.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,630,496.24	1,630,496.24		1,630,496.24		
2) Ending Balance, June 30 (E + F1e)			1,630,496.24	140,691.24		140,691.24		
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) Legally Restricted Balance		9740	1,630,496.24	140,691.24		140,691.24		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	2,748,545.00	0.00	2,748,545.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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	2,748,545.00	0.00	2,748,545.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	12,100.00	17,071.55	12,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	29,939.98	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	12,100.00	47,011.53	12,100.00	0.00	0.0%
TOTAL, REVENUES			0.00	2,760,645.00	47,011.53	2,760,645.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%

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)
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	152,450.00	139,571.66	152,450.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,098,000.00	1,450,525.49	4,098,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	4,250,450.00	1,590,097.15	4,250,450.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	4,250,450.00	1,590,097.15	4,250,450.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	140,691.24
Total, Restricted Balance		140,691.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,023.67	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,023.67	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	2,023.67	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2,023.67	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,221.49	54,221.49		54,221.49	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)			54,221.49	54,221.49		54,221.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,221.49	54,221.49		54,221.49		
2) Ending Balance, June 30 (E + F1e)			54,221.49	54,221.49		54,221.49		
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	54,221.42	54,221.42		54,221.42		
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	.07	.07		.07		

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)
Reserve for capital outlay projects	0000	9780		.07				
Reserve for capital outlay projects	0000	9780	.07					
Reserve for Capital outlay projects	0000	9780				.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,044.42	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	979.25	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,023.67	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,023.67	0.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%

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, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	54,221.42
Total, Restricted Balance		54,221.42

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	41.36	41.00	41.61	41.61	.61	1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	41.36	41.00	41.61	41.61	.61	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.92	1.99	1.99	1.99	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	1.92	1.99	1.99	1.99	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	43.28	42.99	43.60	43.60	.61	1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	321.48	329.00	329.00	329.00	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	321.48	329.00	329.00	329.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	321.48	329.00	325.16	325.16	(3.84)	-1.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>Program ADA</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	321.48	329.00	325.16	325.16	(3.84)	-1.0%
<b>9. TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	642.96	658.00	654.16	654.16	(3.84)	-1.0%

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			1,111,674.34	944,814.90	966,691.77	1,029,057.27	1,057,224.03	1,000,167.34	1,462,376.29	1,531,416.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		20,849.40	20,849.40	57,160.92	37,528.92	37,528.92	37,528.92	57,159.92	38,935.72
Property Taxes	8020-8079							386,426.31	41,199.09	
Miscellaneous Funds	8080-8099			0.00						
Federal Revenue	8100-8299		0.00	30,663.51	61,433.49	(787.49)	9,078.70	41,582.00	37,265.00	(161,340.81)
Other State Revenue	8300-8599		5,837.13	1,841.15	3,314.07	5,959.84	4,521.07	4,733.33	10,189.20	2,388.33
Other Local Revenue	8600-8799		1,312.19	19,717.32	11,563.96	12,176.57	4,035.00	9,745.06	551.12	5,627.84
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			27,998.72	73,071.38	133,472.44	54,877.84	55,163.69	480,015.62	146,364.33	(114,388.92)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,621.16	24,882.16	23,569.40	23,576.95	37,004.38	26,198.94	27,457.69	28,162.67
Classified Salaries	2000-2999		7,343.56	8,525.68	8,983.51	9,984.59	8,158.11	9,052.71	8,571.26	9,012.08
Employee Benefits	3000-3999		4,725.85	17,642.03	13,778.76	30,325.05	1,457.21	14,455.62	14,926.38	20,299.61
Books and Supplies	4000-4999		3,390.56	6,064.66	8,441.94	2,927.02	8,080.28	4,156.97	4,710.75	12,894.65
Services	5000-5999		11,791.92	7,590.06	8,858.66	16,843.55	8,946.67	3,293.76	14,682.90	14,405.81
Capital Outlay	6000-6999						4,800.00			
Other Outgo	7000-7499		1,113.55	1,113.55	2,004.39	2,004.39	2,004.39	2,004.39	5,428.39	2,012.00
Interfund Transfers Out	7600-7629			0.00	0.00	0.00	0.00	0.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699			0.00						
<b>TOTAL DISBURSEMENTS</b>			29,986.60	65,818.14	65,636.66	85,661.55	70,451.04	59,162.39	75,777.37	86,786.82
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	7,816.56		(19,720.88)						
Accounts Receivable	9200-9299	12,210.51	(82.33)	(212.84)	43.30	1,052.64	(1,052.64)	(2,105.28)	300.76	29.52
Due From Other Funds	9310	375,258.42			(4,182.83)		0.00	298,847.25	(20,000.00)	
Stores	9320	0.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		395,285.49	(82.33)	(19,933.72)	(4,139.53)	1,052.64	(1,052.64)	296,741.97	(19,699.24)	29.52
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	136,470.71	164,789.23	(34,557.35)	1,330.75	(57,897.83)	30,317.34	(14,084.43)	(18,152.16)	(8,543.35)
Due To Other Funds	9610	269,470.68						269,470.68	0.00	
Current Loans	9640				0.00					
Unearned Revenues	9650				0.00					
Deferred Inflows of Resources	9690	10,399.36				0.00	10,399.36			
<b>SUBTOTAL</b>		416,340.75	164,789.23	(34,557.35)	1,330.75	(57,897.83)	40,716.70	255,386.25	(18,152.16)	(8,543.35)
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(21,055.26)	(164,871.56)	14,623.63	(5,470.28)	58,950.47	(41,769.34)	41,355.72	(1,547.08)	8,572.87
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(166,859.44)	21,876.87	62,365.50	28,166.76	(57,056.69)	462,208.95	69,039.88	(192,602.87)
<b>F. ENDING CASH (A + E)</b>			944,814.90	966,691.77	1,029,057.27	1,057,224.03	1,000,167.34	1,462,376.29	1,531,416.17	1,338,813.30
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		1,338,813.30	1,337,308.32	1,536,932.70	1,523,514.80				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,878.47	38,935.72	38,935.72	59,561.71	(316.74)	255.00	503,792.00	503,793.00
Property Taxes	8020-8079		221,345.50	22,857.32	16,550.78			688,379.00	688,379.00
Miscellaneous Funds	8080-8099				(606,989.00)	0.00		(606,989.00)	(606,989.00)
Federal Revenue	8100-8299	0.00	0.00	0.00	2,361.00	4,941.58	(5,656.02)	19,540.96	19,540.96
Other State Revenue	8300-8599	2,285.59	4,461.51	2,336.96	(11,177.78)	6,368.90	(588.29)	42,471.01	42,471.01
Other Local Revenue	8600-8799	16,243.24	3,437.23	1,338.14	(5,610.14)	7,872.42	(4,013.95)	83,996.00	83,996.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		77,407.30	268,179.96	65,468.14	(545,303.43)	18,866.16	(10,003.26)	731,189.97	731,190.97
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	28,162.67	28,162.67	28,162.67	28,162.64	0.00		305,124.00	305,124.00
Classified Salaries	2000-2999	9,012.08	9,012.08	9,012.08	9,012.06			105,679.80	105,679.80
Employee Benefits	3000-3999	20,299.61	20,299.61	20,299.61	20,299.55			198,808.89	198,808.89
Books and Supplies	4000-4999	12,894.65	12,894.65	12,894.65	12,894.65	197.16	(197.16)	102,245.43	102,245.43
Services	5000-5999	14,405.81	14,405.81	14,405.81	14,405.82	2,674.05	(2,674.05)	144,036.58	144,036.62
Capital Outlay	6000-6999							4,800.00	4,800.00
Other Outgo	7000-7499	2,012.00	2,012.00	2,012.00	4,538.95		(838.00)	27,422.00	27,422.00
Interfund Transfers Out	7600-7629				270,000.00			270,000.00	270,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		86,786.82	86,786.82	86,786.82	359,313.67	2,871.21	(3,709.21)	1,158,116.70	1,158,116.74
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				19,720.88			0.00	
Accounts Receivable	9200-9299	(288.69)	215.77	(893.28)	10,917.16	(19,226.18)	0.00	(11,302.09)	
Due From Other Funds	9310		0.00			0.00	0.00	274,664.42	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(288.69)	215.77	(893.28)	30,638.04	(19,226.18)	0.00	263,362.33	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(8,163.23)	(18,015.47)	(8,794.06)	(14,136.69)	(2,871.21)	1,843.62	13,065.16	
Due To Other Funds	9610					0.00	0.00	269,470.68	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							10,399.36	
SUBTOTAL		(8,163.23)	(18,015.47)	(8,794.06)	(14,136.69)	(2,871.21)	1,843.62	292,935.20	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		7,874.54	18,231.24	7,900.78	44,774.73	(16,354.97)	(1,843.62)	(29,572.87)	
E. NET INCREASE/DECREASE (B - C + D)		(1,504.98)	199,624.38	(13,417.90)	(859,842.37)	(360.02)	(8,137.67)	(456,499.60)	(426,925.77)
F. ENDING CASH (A + E)		1,337,308.32	1,536,932.70	1,523,514.80	663,672.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								655,174.74	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
<b>A. BEGINNING CASH</b>			663,672.43	500,478.27	517,002.36	565,719.99	598,936.47	550,760.61	1,002,728.83	795,076.01
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		21,583.47	21,583.47	58,957.22	38,850.24	38,850.24	38,850.24	58,956.20	40,306.57
Property Taxes	8020-8079							386,426.31	41,199.09	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			19,796.92	39,662.58	(508.42)	5,861.37	26,846.10	24,058.96	(104,164.57)
Other State Revenue	8300-8599		5,837.13	1,841.15	3,314.07	5,959.84	4,521.07	4,733.33	10,189.20	2,388.33
Other Local Revenue	8600-8799		1,312.19	19,717.33	11,563.96	12,176.57	4,035.00	9,745.06	551.12	5,627.84
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			28,732.79	62,938.87	113,497.83	56,478.23	53,267.68	466,601.04	134,954.57	(55,841.83)
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		1,611.36	24,731.70	23,426.88	23,434.39	36,780.62	26,040.52	27,291.66	27,992.38
Classified Salaries	2000-2999		7,451.98	8,651.55	9,116.14	10,132.00	8,278.55	9,186.36	8,697.80	9,145.13
Employee Benefits	3000-3999		4,645.08	17,340.51	13,543.26	29,806.76	1,432.30	14,208.56	14,671.27	19,952.66
Books and Supplies	4000-4999		1,150.09	2,057.15	2,863.53	992.86	2,740.86	1,410.66	1,597.90	4,373.91
Services	5000-5999		11,055.31	7,115.93	8,305.28	15,791.38	8,387.80	3,088.01	13,765.70	13,505.92
Capital Outlay	6000-6999						0.00			
Other Outgo	7000-7499		1,141.57	1,141.57	2,054.83	2,054.83	2,054.43	2,054.43	5,564.98	2,062.63
Interfund Transfers Out	7600-7629									



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			27,055.39	61,038.41	59,309.92	82,212.22	59,674.56	55,988.54	71,589.31	77,032.63
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	7,816.56		(19,720.88)						
Accounts Receivable	9200-9299	11,406.09	(82.33)	(212.84)	43.30	1,052.64	(1,052.64)	(2,105.28)	300.76	29.52
Due From Other Funds	9310	100,594.00			(4,182.83)			298,847.25	(20,000.00)	
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		119,816.65	(82.33)	(19,933.72)	(4,139.53)	1,052.64	(1,052.64)	296,741.97	(19,699.24)	29.52
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	120,529.74	164,789.23	(34,557.35)	1,330.75	(57,897.83)	30,317.34	(14,084.43)	(18,152.16)	(8,543.35)
Due To Other Funds	9610							269,470.68	269,471.00	
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690						10,399.00			
<b>SUBTOTAL</b>		120,529.74	164,789.23	(34,557.35)	1,330.75	(57,897.83)	40,716.34	255,386.25	251,318.84	(8,543.35)
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(713.09)	(164,871.56)	14,623.63	(5,470.28)	58,950.47	(41,768.98)	41,355.72	(271,018.08)	8,572.87
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(163,194.16)	16,524.09	48,717.63	33,216.48	(48,175.86)	451,968.22	(207,652.82)	(124,301.59)
<b>F. ENDING CASH (A + E)</b>			500,478.27	517,002.36	565,719.99	598,936.47	550,760.61	1,002,728.83	795,076.01	670,774.42
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		670,774.42	680,876.99	891,626.41	889,333.55				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	60,731.82	40,306.57	40,306.57	61,324.60	44.78	0.00	520,651.99	
Property Taxes	8020-8079		221,345.50	22,857.32	16,550.78			688,379.00	
Miscellaneous Funds	8080-8099				(606,989.00)			(606,989.00)	
Federal Revenue	8100-8299	0.00	0.00	0.00	2,814.25	(1,751.21)	0.00	12,615.98	
Other State Revenue	8300-8599	2,285.59	4,461.51	2,336.96	(5,397.17)	0.00	0.00	42,471.01	
Other Local Revenue	8600-8799	16,243.25	3,437.23	1,338.14	(1,751.70)	0.00	0.00	83,995.99	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		79,260.66	269,550.81	66,838.99	(533,448.24)	(1,706.43)	0.00	741,124.97	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	27,992.38	27,992.38	27,992.38	27,992.35			303,279.00	
Classified Salaries	2000-2999	9,145.13	9,145.13	9,145.13	9,145.11			107,240.01	
Employee Benefits	3000-3999	19,952.66	19,952.66	19,952.66	19,952.60			195,410.98	
Books and Supplies	4000-4999	4,373.91	4,373.91	4,373.91	4,504.19	(130.28)	0.00	34,682.60	
Services	5000-5999	13,505.92	13,505.92	13,505.92	13,672.97	(167.04)	0.00	135,039.02	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	2,062.63	2,062.63	2,062.63	3,794.07			28,111.23	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		77,032.63	77,032.63	77,032.63	79,061.29	(297.32)	0.00	803,762.84	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				19,720.88			0.00	
Accounts Receivable	9200-9299	(288.69)	215.77	(893.28)	10,917.16	1,706.44	0.00	9,630.53	
Due From Other Funds	9310					(104.00)	104.00	274,664.42	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(288.69)	215.77	(893.28)	30,638.04	1,602.44	104.00	284,294.95	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(8,163.23)	(18,015.47)	(8,794.06)	(14,136.69)	297.32	0.00	14,390.07	
Due To Other Funds	9610					(1,197.00)	1,197.00	538,941.68	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							10,399.00	
SUBTOTAL		(8,163.23)	(18,015.47)	(8,794.06)	(14,136.69)	(899.68)	1,197.00	563,730.75	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		7,874.54	18,231.24	7,900.78	44,774.73	2,502.12	(1,093.00)	(279,435.80)	
E. NET INCREASE/DECREASE (B - C + D)		10,102.57	210,749.42	(2,292.86)	(567,734.80)	1,093.01	(1,093.00)	(342,073.67)	0.00
F. ENDING CASH (A + E)		680,876.99	891,626.41	889,333.55	321,598.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								321,598.76	

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2025 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Gladys Ramirez Telephone: 559-564-2106  
Title: Business Manager E-mail: gramirez@sequoiaunion.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 first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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	6,120,375.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	306,878.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,800.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	31,128.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	270,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				305,928.00
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	7,730.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,515,299.91
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				697.76
B. Expenditures per ADA (Line I.E divided by Line II.A)				7,904.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>	
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.)		5,496,424.67	15,181.82	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		5,496,424.67	15,181.82	
B. Required effort (Line A.2 times 90%)		4,946,782.20	13,663.64	
C. Current year expenditures (Line I.E and Line II.B)		5,515,299.91	7,904.29	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	5,759.35	
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%	42.15%	

*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.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**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) 250,074.00
- 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. 0.00
  - 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.

**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) 4,268,437.93

**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) 5.86%

**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. 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) 327,947.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 65,923.00



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)	42,763.52
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)	436,633.52
9. Carry-Forward Adjustment (Part IV, Line F)	115,863.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	552,496.86
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,278,773.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	763,792.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	442,395.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	21,857.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	81,518.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,000.00
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)	0.00
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)	686,989.35
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)	168,453.00
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)	5,459,779.57
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.00%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	10.12%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	436,633.52
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(92,551.39)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.18%) times Part III, Line B19); zero if negative	115,863.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.18%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	115,863.34
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	115,863.34

Approved indirect cost rate: 4.18%  
Highest rate used in any program: 4.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4035	2,688.00	112.00	4.17%
01	4127	1,843.49	44.00	2.39%
09	4035	21,118.00	882.00	4.18%
09	4127	14,914.51	357.00	2.39%
13	5310	168,453.00	6,277.00	3.73%

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	585,183.00	2.88%	602,042.00	3.89%	625,444.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,902.00	0.00%	8,902.00	0.00%	8,902.00
4. Other Local Revenues	8600-8799	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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	(69,519.17)	(3.62%)	(67,000.00)	0.00%	(67,000.00)
6. Total (Sum lines A1 thru A5c)		604,565.83	3.21%	623,944.00	3.75%	647,346.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				291,066.00		290,627.00
b. Step & Column Adjustment				5,538.00		5,649.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,977.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	291,066.00	(.15%)	290,627.00	1.94%	296,276.00
2. Classified Salaries						
a. Base Salaries				68,856.00		65,148.00
b. Step & Column Adjustment				641.00		647.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,349.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	68,856.00	(5.39%)	65,148.00	.99%	65,795.00
3. Employee Benefits	3000-3999	149,963.00	(4.34%)	143,453.00	1.06%	144,972.00
4. Books and Supplies	4000-4999	19,463.00	2.64%	19,976.00	2.44%	20,464.00
5. Services and Other Operating Expenditures	5000-5999	119,907.80	(18.60%)	97,610.00	.47%	98,071.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	28,112.00	0.00%	28,112.00	0.00%	28,112.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(846.00)	0.00%	(846.00)	0.00%	(846.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	270,000.00	(100.00%)		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)		946,521.80	(31.95%)	644,080.00	1.36%	652,844.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(341,955.97)		(20,136.00)		(5,498.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		571,061.81		229,105.84		208,969.84
2. Ending Fund Balance (Sum lines C and D1)		229,105.84		208,969.84		203,471.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	229,105.84		208,969.84		203,471.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		229,105.84		208,969.84		203,471.84
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	229,105.84		208,969.84		203,471.84
(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	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		229,105.84		208,969.84		203,471.84
<b>F. ASSUMPTIONS</b>						
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.						
Eliminate 1 Teacher 8.5% in general fund and moved Classified to Restricted SRSA						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	19,540.96	(35.44%)	12,616.00	0.00%	12,616.00
3. Other State Revenues	8300-8599	33,569.01	0.00%	33,569.00	0.00%	33,569.00
4. Other Local Revenues	8600-8799	3,996.00	0.00%	3,996.00	0.00%	3,996.00
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	69,519.17	(3.62%)	67,000.00	0.00%	67,000.00
6. Total (Sum lines A1 thru A5c)		126,625.14	(7.46%)	117,181.00	0.00%	117,181.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,058.00		12,651.00
b. Step & Column Adjustment				351.00		360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,758.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,058.00	(10.01%)	12,651.00	2.85%	13,011.00
2. Classified Salaries						
a. Base Salaries				36,823.80		42,091.80
b. Step & Column Adjustment				919.00		942.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,349.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,823.80	14.31%	42,091.80	2.24%	43,033.80
3. Employee Benefits	3000-3999	48,845.89	6.37%	51,958.00	.89%	52,419.00
4. Books and Supplies	4000-4999	82,782.43	(82.24%)	14,706.00	0.00%	14,706.00
5. Services and Other Operating Expenditures	5000-5999	24,128.82	(27.77%)	17,429.00	0.00%	17,429.00
6. Capital Outlay	6000-6999	4,800.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	156.00	0.00%	156.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	156.00	(100.00%)		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)		211,594.94	(34.31%)	138,991.80	1.27%	140,754.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(84,969.80)		(21,810.80)		(23,573.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		519,557.27		434,587.47		412,776.67
2. Ending Fund Balance (Sum lines C and D1)		434,587.47		412,776.67		389,202.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	434,587.47		412,776.67		389,202.87
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 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		434,587.47		412,776.67		389,202.87
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Eliminate 1 Teacher 2.5% in general fund and moved Classified to Restricted SRSA						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	585,183.00	2.88%	602,042.00	3.89%	625,444.00
2. Federal Revenues	8100-8299	19,540.96	(35.44%)	12,616.00	0.00%	12,616.00
3. Other State Revenues	8300-8599	42,471.01	0.00%	42,471.00	0.00%	42,471.00
4. Other Local Revenues	8600-8799	83,996.00	0.00%	83,996.00	0.00%	83,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		731,190.97	1.36%	741,125.00	3.16%	764,527.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				305,124.00		303,278.00
b. Step & Column Adjustment				5,889.00		6,009.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,735.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	305,124.00	(.60%)	303,278.00	1.98%	309,287.00
2. Classified Salaries						
a. Base Salaries				105,679.80		107,239.80
b. Step & Column Adjustment				1,560.00		1,589.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	105,679.80	1.48%	107,239.80	1.48%	108,828.80
3. Employee Benefits	3000-3999	198,808.89	(1.71%)	195,411.00	1.01%	197,391.00
4. Books and Supplies	4000-4999	102,245.43	(66.08%)	34,682.00	1.41%	35,170.00
5. Services and Other Operating Expenditures	5000-5999	144,036.62	(20.13%)	115,039.00	.40%	115,500.00
6. Capital Outlay	6000-6999	4,800.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	28,112.00	.55%	28,268.00	0.00%	28,268.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(690.00)	22.61%	(846.00)	0.00%	(846.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	270,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,158,116.74	(32.38%)	783,071.80	1.34%	793,598.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(426,925.77)		(41,946.80)		(29,071.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,090,619.08		663,693.31		621,746.51
2. Ending Fund Balance (Sum lines C and D1)		663,693.31		621,746.51		592,674.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	434,587.47		412,776.67		389,202.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 01f) (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	229,105.84		208,969.84		203,471.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		663,693.31		621,746.51		592,674.71
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	229,105.84		208,969.84		203,471.84
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		229,105.84		208,969.84		203,471.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.78%		26.69%		25.64%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)						
		370.61		368.76		368.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,158,116.74		783,071.80		793,598.80
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)		1,158,116.74		783,071.80		793,598.80
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		46,324.67		31,322.87		31,743.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		87,000.00		87,000.00		87,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second 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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(690.00)				
Other Sources/Uses Detail					0.00	270,000.00		
Fund Reconciliation								
081 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								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	(5,587.00)				
Other Sources/Uses Detail					270,000.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,277.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00		
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								

Second 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								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>6,277.00</b>	<b>(6,277.00)</b>	<b>270,000.00</b>	<b>270,000.00</b>		

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 first interim projections.

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	42.99	41.61		
	Charter School	329.00	329.00		
	<b>Total ADA</b>	<b>371.99</b>	<b>370.61</b>	<b>(.4%)</b>	<b>Met</b>
1st Subsequent Year (2025-26)	District Regular	42.99	43.60		
	Charter School	329.00	325.16		
	<b>Total ADA</b>	<b>371.99</b>	<b>368.76</b>	<b>(.9%)</b>	<b>Met</b>
2nd Subsequent Year (2026-27)	District Regular	42.99	43.60		
	Charter School	329.00	325.16		
	<b>Total ADA</b>	<b>371.99</b>	<b>368.76</b>	<b>(.9%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	43.00	44.00	
	Charter School	348.00	345.00	
	<b>Total Enrollment</b>	<b>391.00</b>	<b>389.00</b>	<b>(.5%)</b>
1st Subsequent Year (2025-26)	District Regular	43.00	44.00	
	Charter School	348.00	345.00	
	<b>Total Enrollment</b>	<b>391.00</b>	<b>389.00</b>	<b>(.5%)</b>
2nd Subsequent Year (2026-27)	District Regular	43.00	44.00	
	Charter School	348.00	345.00	
	<b>Total Enrollment</b>	<b>391.00</b>	<b>389.00</b>	<b>(.5%)</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2021-22)</b>			
District Regular	32	38	
Charter School	312	346	
<b>Total ADA/Enrollment</b>	<b>344</b>	<b>384</b>	<b>89.6%</b>
<b>Second Prior Year (2022-23)</b>			
District Regular	41	45	
Charter School		331	
<b>Total ADA/Enrollment</b>	<b>41</b>	<b>376</b>	<b>10.9%</b>
<b>First Prior Year (2023-24)</b>			
District Regular	32	38	
Charter School	324	330	
<b>Total ADA/Enrollment</b>	<b>356</b>	<b>368</b>	<b>96.7%</b>
Historical Average Ratio:			65.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>66.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Current Year (2024-25)</b>				
District Regular	42	44		
Charter School	329	345		
<b>Total ADA/Enrollment</b>	<b>371</b>	<b>389</b>	<b>95.4%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2025-26)</b>				
District Regular	44	44		
Charter School	325	345		
<b>Total ADA/Enrollment</b>	<b>369</b>	<b>389</b>	<b>94.9%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2026-27)</b>				
District Regular	44	44		
Charter School	325	345		
<b>Total ADA/Enrollment</b>	<b>369</b>	<b>389</b>	<b>94.9%</b>	<b>Not Met</b>

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

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

1a. STANDARD 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)

P2 Charter ADA missing 22-23 resulting in incorrect standard ratio.





**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2024-25)	1,184,523.00		
1st Subsequent Year (2025-26)	1,201,475.00	1,209,031.00	.6%	Met
2nd Subsequent Year (2026-27)	1,219,635.00	1,232,433.00	1.0%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections 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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	422,640.18	
Second Prior Year (2022-23)	444,932.12	648,910.87	68.6%
First Prior Year (2023-24)	511,407.40	659,002.48	77.6%
Historical Average Ratio:			67.1%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.1% to 71.1%	63.1% to 71.1%	63.1% to 71.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	509,885.00		
1st Subsequent Year (2025-26)	499,228.00	644,080.00	77.5%	Not Met
2nd Subsequent Year (2026-27)	507,043.00	652,844.00	77.7%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

2022-23 included repairs from a flood of \$112,000 which reduced our ration from 65% to 55.3% That distortion ratio resulted in not met status for current and subsequent years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	19,540.96	19,540.96	0.0%	No
1st Subsequent Year (2025-26)	12,666.00	12,616.00	-4%	No
2nd Subsequent Year (2026-27)	12,666.00	12,616.00	-4%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	42,471.01	42,471.01	0.0%	No
1st Subsequent Year (2025-26)	42,471.00	42,471.00	0.0%	No
2nd Subsequent Year (2026-27)	42,471.00	42,471.00	0.0%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	83,996.00	83,996.00	0.0%	No
1st Subsequent Year (2025-26)	73,996.00	83,996.00	13.5%	Yes
2nd Subsequent Year (2026-27)	63,996.00	83,996.00	31.3%	Yes

Explanation:  
(required if Yes)

District stabilizing budget resulting in additional interest income in subsequent years.

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

Current Year (2024-25)	99,699.38	102,245.43	2.6%	No
1st Subsequent Year (2025-26)	76,006.00	34,682.00	-54.4%	Yes
2nd Subsequent Year (2026-27)	76,688.00	35,170.00	-54.1%	Yes

Explanation:  
(required if Yes)

Text book budget reduced in subsequent years by \$30,000.

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

Current Year (2024-25)	126,036.95	144,036.62	14.3%	Yes
1st Subsequent Year (2025-26)	118,662.00	115,039.00	-3.1%	No
2nd Subsequent Year (2026-27)	119,123.00	115,500.00	-3.0%	No

Explanation:  
(required if Yes)

Additional cost for board policies and legal fees anticipated in current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	146,007.97	146,007.97	0.0%	Met
1st Subsequent Year (2025-26)	129,133.00	139,083.00	7.7%	Not Met
2nd Subsequent Year (2026-27)	119,133.00	139,083.00	16.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	225,736.33	246,282.05	9.1%	Not Met
1st Subsequent Year (2025-26)	194,668.00	149,721.00	-23.1%	Not Met
2nd Subsequent Year (2026-27)	195,811.00	150,670.00	-23.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

District stabilizing budget resulting in additional interest income in subsequent years.

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

**Explanation:**

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

Text book budget reduced in subsequent years by \$30,000.

**Explanation:**

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

Additional cost for board policies and legal fees anticipated in current year.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		
		Required Minimum	Projected Year Totals	
		Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	26,118.02	68,731.68	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		68,731.68	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.8%	26.7%	25.6%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.6%</b>	<b>8.9%</b>	<b>8.5%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2024-25)	(341,955.97)	946,521.80		36.1%	Not Met
1st Subsequent Year (2025-26)	(20,136.00)	644,080.00		3.1%	Met
2nd Subsequent Year (2026-27)	(5,498.00)	652,844.00		.8%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

New hire of Assistant Principal, and an additional teacher. Total cost with benefits \$250,000

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		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2024-25)	663,693.31		Met
1st Subsequent Year (2025-26)	621,746.51		Met
2nd Subsequent Year (2026-27)	592,674.71		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2024-25)	663,672.43		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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42236), rounded to the nearest thousand.

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	371	369	369
District's Reserve Standard Percentage Level:	4%	4%	4%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - 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)
b. Special Education Pass-through Funds	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)	1,158,116.74	783,071.80	793,598.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,158,116.74	783,071.80	793,598.80



4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	46,324.67	31,322.87	31,743.95
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	<b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>87,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	229,105.84	208,969.84	203,471.84
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
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)	229,105.84	208,969.84	203,471.84
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.78%	26.69%	25.64%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>87,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(69,519.17)	(69,519.17)	0.0%	0.00	Met
1st Subsequent Year (2025-26)	69,519.00	(67,000.00)	-196.4%	136,519.00	Not Met
2nd Subsequent Year (2026-27)	69,519.00	(67,000.00)	-196.4%	136,519.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	200,000.00	270,000.00	35.0%	70,000.00	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contribution on 1st Interim report listed as a positive and should have been negative.

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

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

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

Additional resources needed in Charter fund 09.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	UNRESTRICTED GENERAL FUND & CHARTER FUND.	01, 09, 7438 & 7439	149,673
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				149,673

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	31,128	31,128	31,128	31,128
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	31,128	31,128	31,128	31,128
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
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)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4. Comments:





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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 Self-Insurance Liabilities

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

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2.1	2.1	2.0	2.0

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

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[ ]

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	2,139		
		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	37,800	36,000	36,000
3.	Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

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

	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	5,763	5,889	6,009
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

**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?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Certificated (Non-management) - Other**

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

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

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

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

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

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

If No, continue with section S8B.

No
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**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1.2	1.2	1.2	1.2

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

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.

No
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1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes
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Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:


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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

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5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

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Negotiations Not Settled

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

487
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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
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
9,900	9,900	9,900
98.0%	98.0%	98.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1,530	1,560	1,589
1.0%	1.0%	1.0%

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	No	No

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

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

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

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

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

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

N/A

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	1.0	.7	.7	.7

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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


Negotiations Not Settled

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

[ ]

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

2. Total cost of other benefits


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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

Superintendent hired on July 1, 2024 and new business manager hired on August 1, 2024.

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End of School District Second Interim Criteria and Standards Review

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# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BUSINESS

### 13.5 E Rate Internet Bids

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106

# E-Rate Proposal

## RFP Submission

### Request for Proposal Submission Form

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For: SEQUOIA UNION SCHOOL DISTRICT

Attn: Scott Pickle, Ed.D., Superintendent/Principal, 23958 Avenue 324, P.O. Box 44260, Lemon Cove, CA, 93244-4260, USA

Re: Internet Service Agreement

Itemized Bid Price Sheet – See Attached

Service Agreement – See Attached

#### Bidder Information

Name of Organization: Tulare County Office of Education

Address: 6200 S. Mooney Blvd.

PO Box 5091

Visalia, CA 93278-5091

Phone: (559) 730-2900 ext. 1601

Contact Name: Gilbert Hernandez

SPIN: 143005947

#### Organization Overview and History:

County Superintendents of schools were established pursuant to Section 3, Article IX of the California Constitution. The first Tulare County Superintendent of Schools took office in 1854. Mr. Tim A. Hire is our current county superintendent, first elected in 2018. The Tulare County Office of Education provides support and service to over 100,000 students in 43 Tulare County school districts. Students, teachers and administrators alike benefit from our commitment to providing the finest business, human resources, instructional and special services. Over 1,500 employees work in programs including the Early Childhood Education Program, Special Education, Educational Options (charter and court/community schools), teacher recruitment and credentialing, and Migrant Education. Our Information Systems division provides internet access and technology support to a majority of Tulare County school districts.

#### List of References:

Ramon Rivera

Dinuba Unified School District

(559) 595-7331

Ramon.rivera@dinuba.k12.ca.us

Kevin Brown

Tipton School District

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(559) 804-6628

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kbrown@tipton.k12.ca.us

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Francesc Lopez

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Woodlake Unified School District

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(559) 564-8081 ext. 213

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flopez@w-usd.org

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**Bidder Qualifications:**

TCOE currently has an infrastructure in place to provide bandwidth up to and including 10Gbps. Currently, we successfully provide reliable, high-speed internet to over 30 Tulare County school districts.

**Implementation Plan:**

Not applicable for this site.



## Agreements

### Internet Service Agreement

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Contract No: 2025-28.24

THIS AGREEMENT is entered into between the **Tulare County Superintendent of Schools**, referred to as SUPERINTENDENT and SEQUOIA UNION SCHOOL DISTRICT, referred to as DISTRICT.

#### **ACCORDINGLY, IT IS AGREED:**

1. **TERM:** The initial term of this Agreement shall begin effective 7/1/2025 and conclude on 06/30/2028 unless terminated sooner as permitted under this Agreement. The Agreement shall roll over and continue in effect for subsequent terms of one year each, up to a maximum of five years total ending on 6/30/2030, unless either party provides written notice of termination within 30 days prior to the end of the term in progress.
2. **SERVICES:** SUPERINTENDENT shall provide access to the Internet for the DISTRICT via an approved point to point transport provider (e.g. CVIN/VAST, tw telecom, AT&T, or Comcast).
3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT an annual service fee of \$12,000.00 for Internet service and connectivity to TCOE up to and including 1 Gb or \$24,000.00 for Internet service and connectivity higher than 1 Gb, and not exceeding 10GB. DISTRICT will be responsible for maintaining the district equipment and paying for the data transport to TCOE on point to point transports (e.g. CVIN/VAST, tw telecom, AT&T, or Comcast)
4. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.
5. **TERMINATION:**
  - a. The right to terminate this Agreement under this provision may be exercised without prejudice to any other right or remedy to which the terminating party may be entitled at law or under this Agreement.
  - b. DISTRICT will pay SUPERINTENDENT the compensation earned for work performed and not previously paid for to the date of termination.

- i. Without Cause: DISTRICT and SUPERINTENDENT will have the right to terminate this Agreement without cause by giving 30 days prior written notice of intention to terminate pursuant to this provision, specifying the date of termination.
- ii. With Cause:
  1. This Agreement may be terminated by either party should the other party:
    - a. be adjudged as bankrupt, or
    - b. become insolvent or have a receiver appointed, or
    - c. makes a general assignment of the benefit of creditors, or
    - d. suffer any judgment which remains unsatisfied for 30 days, and which would substantively impair the ability of the judgment debtor to perform under this Agreement, or
    - e. materially breach this Agreement.
  2. For any of the occurrences except item (e), termination may be effected upon written notice by the terminating party specifying the date of the termination.
  3. Upon a material breach, the Agreement may be terminated following the failure of the defaulting party to remedy the breach to the satisfaction of the non-defaulting party within five days of the written notice specifying the breach. If the breach is not remedied within that five day period, the non-defaulting party may terminate the agreement on further written notice specifying the date of termination.
  4. If the nature of the breach is such that it cannot be cured within a five day period, the defaulting party may, submit a written proposal within that period which sets forth a specific means to resolve the default. If the non-defaulting party consents to that proposal in writing, which consent will not be unreasonably withheld, the defaulting party shall immediately embark on its plan to cure. If the default is not cured within the time agreed, the non-defaulting party may terminate upon written notice specifying the date of termination.
  5. DISTRICT will not pay lost anticipated profits or other economic loss, nor will the DISTRICT pay compensation or make reimbursement to cure a breach arising out of or resulting from such termination. If the expense of finishing SUPERINTENDENT's scope of work exceeds the unpaid balance of the Agreement, SUPERINTENDENT shall pay the difference to DISTRICT.
- c. Effects of Termination: Expiration or termination of this Agreement will not terminate any obligation to indemnify, to maintain and make available any records pertaining to the Agreement, to cooperate with any audit, to be subject to offset, or to make any reports of pre-termination contract activities. Where

SUPERINTENDENT's services have been terminated by DISTRICT, termination will not affect any rights of DISTRICT to recover damages against SUPERINTENDENT.

- d. Suspension of Performance: Independent of any right to terminate this Agreement, the authorized representative of either party may immediately suspend the performance of this Agreement, in whole or in part, in response to health, safety or financial emergency, or a failure or refusal by either party to comply with the provisions of this Agreement, until such time as the cause for suspension is resolved, or a notice of termination becomes effective.

**6. FUNDING:**

- a. If during the term of this Agreement DISTRICT fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, DISTRICT may elect to:
  - i. continue to receive services under this Agreement, in which DISTRICT shall remain bound by the terms and conditions set forth hereunder and remain responsible for all charges, for the remaining term of the Agreement, irrespective of E-Rate Funding status, or,
  - ii. terminate this Agreement by providing SUPERINTENDENT with 30 days written notice of termination prior to the beginning of the fiscal year for which funds are not appropriated or otherwise made available.
- b. The effect of termination of the Agreement pursuant to this paragraph 6. FUNDING will be to discharge both SUPERINTENDENT and DISTRICT from future performance of the Agreement. However, DISTRICT shall reimburse SUPERINTENDENT for any and all unpaid charges, any unpaid past due balance(s), and any additional costs already incurred by SUPERINTENDENT in conjunction with this Agreement.

**THE PARTIES**, having read and considered the above provisions, indicate their agreement by their authorized signature below.

SEQUOIA UNION SCHOOL DISTRICT

Tulare County Superintendent of Schools

**Signature**

**Signature \***



**Date**

**Date \***

01/09/2025

The TCOE spin number is 143005947.

Please return **original** after board approval to:

Tulare County Office of Education  
Attn: Gilbert Hernandez, Director Info Systems  
P.O. Box 5091  
Visalia, Ca 93278-5091

**Please be aware that the date you sign this agreement will be considered the effective date, and it must align with the necessary filing deadlines for E-Rate in order for your district to receive funding.**

**End Date of Agreement \***

06/30/2028

## Itemized Bid Sheet

### Itemized Bid Price Sheet

Item No.	Model No.	Description	E-Rate Eligible	Non-E-Rate Eligible	Sales Tax	Shipping	Total
Option 1	n/a	Internet Service up to and including 1Gb	\$12,000				\$12,000
Option 2	n/a	Internet Service higher than 1Gb, but not exceeding 10Gb.	\$24,000				\$24,000

School District shall select from Option 1 or Option 2, and has the option to change during the contracted period. Superintendent will prorate charges based on the actual connection/change date.

# E-Rate Bid Evaluation Worksheet

Funding Year: 2025

Billed Entity Name: Sequoia Union Elementary School District

FRN: \_\_\_\_\_

Project or Service: 1Gbps Standalone ISP 496-25A.5 #250012713

# of Responders: 5

## Vendor Scoring

Selection Criteria	Weight*	Tulare COE		Spectrum		AT&T		Comcast		Vast Networks	
		Raw Score	Weighted Score	Raw Score	Weighted Score	Raw Score	Weighted Score	Raw Score	Weighted Score	Raw Score	Weighted Score
Price (Eligible)	30%	4	1.20	1	0.30	5	1.50	2	0.60	3	0.90
Experience	25%	5	1.25	3	0.75	4	1.00	3	0.75	3	0.75
Accuracy of Bid Response	20%	4	0.80	3	0.60	3	0.60	3	0.60	3	0.60
Other Cost Factors	15%	5	0.75	4	0.60	3	0.45	4	0.60	4	0.60
Service Level Agreement	5%	5	0.25	5	0.25	3	0.15	4	0.20	4	0.20
Qualifications	5%	5	0.25	4	0.20	4	0.20	4	0.20	4	0.20
<b>100%</b>											
<b>Overall Ranking</b>		<b>90</b>		<b>54</b>		<b>78</b>		<b>59</b>		<b>65</b>	

**Notes:**  
 \* Percentage weights must add up to 100%. **Price is the heaviest weighted criteria**  
 \*\* Evaluated on a "Ranking" scale: Lowest Ranking #=worst - Highest Ranking #=best  
 \*\*\* Weight x Raw Score

**Comments,**  
 At this time we have received five bid proposals. Tulare County Office of Education is the only service provider who can provide a Standalone ISP service as requested. Our best recommendation is to remain with the current service provider, Tulare County Office of Education.

Vendor Selected: Tulare County Office of Education

Approved By: \_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Print Name*

\_\_\_\_\_  
*Title*

Date: 02/04/25



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## MAINTENANCE OPERATIONS AND TRANSPORTATION

### 14.1 Update

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## CONSENT AGENDA

15.1 Approve the Minutes of the Special Board Meeting 1-23-2025

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106





**MINUTES – SEQUOIA UNION BOARD OF TRUSTEES SPECIAL BOARD MEETING**

Thursday, January 23, 2025  
6:00pm

**AGENDA**

**ATTENDANCE**

Board Members <i>Present</i>	Cody Bogan, Board President Jon Cotta, Board Member Lane Anderson, Board Clerk
Board Members <i>Absent</i>	Greg Dunn, Board Member Melissa Myers, Board Member
Staff Members <i>Present</i>	Scott Pickle, Superintendent

**OPENING BUSINESS**

**1. CALL TO ORDER**

Special Board meeting on January 23, 2025 was called to order at 6:01 pm by President, Cody Bogan. All Board members were present in the Gymnasium at Sequoia Union Elementary, 23958 Ave 324, Lemon Cove, CA 93244.

**2. FLAG SALUTE**

Board President, Cody Bogan led the flag salute.

**3. APPROVAL OF AGENDA** with amendment, Cody Bogan asked for a motion to approve the agenda

***Motion by Trustee, Jon Cotta, seconded by Trustee Lane Anderson, to approve of the agenda Motion carried 3-0.***

***Vote:***

***Ayes: Jon Cotta, Cody Bogan and Lane Anderson***

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***Small School, Big Heart***



Noes: None

**4. COMMENTS FROM THE PUBLIC**

Board President, Cody Bogan opened up for public comments. No public comments. Dr. Pickle reported no on online comment.

**5. STUDENT/STAFF ACKNOWLEDGEMENT**

**6. CORRESPONDENCE**

**6.1 School Board Appreciation Dinner – Tulare-Kings**

Dr. Pickle let the Board Members know that the School Board Appreciation Dinner will be on Tuesday March 4, 2025 at Hilton Garden Inn in Visalia. They must register online to attend

**7. PUBLIC HEARING**

**8. ACTION ITEMS**

**9. DISCUSSION & REPORTS**

**10. CONSTRUCTION/MODERNIZATION ITEMS**

**11. SUPERINTENDENT**

**11.1 Field Trips**

3-19-25 – 4<sup>th</sup> Grade – Exeter Historical Museum

5-16-25 – 3<sup>rd</sup> Grade – Adventure Park, Visalia

**Motion** by Trustee, Jon Cotta **seconded** by Trustee Lane Anderson, to approve Field Trips

3-19-25 – 4<sup>th</sup> Grade – Exeter Historical Museum

5-16-25 – 3<sup>rd</sup> Grade – Adventure Park, Visalia

**Motion carried 3-0.**

**Vote:**

Ayes: Jon Cotta, Cody Bogan and Lane Anderson

Noes: None

**11.2 Financing Private Placement (Amortization Schedule):**

The Board had a discussion of cost of financing at the 5 year mark

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*Small School, Big Heart*



**11.3** Resolution Declaring Intention to Reimbursement Expenditures  
*Motion by Trustee, Lane Anderson **seconded** by Trustee Jon Cotta, to Approve Resolution Declaring Intention to Reimbursement Expenditures, **Motion carried 4-0.***

**Vote:**

*Ayes: Jon Cotta, Cody Bogan and Lane Anderson*

*Noes: None*

## **12. HUMAN RESOURCES**

## **13. BUSINESS**

## **14. MAINTENANCE, OPERATIONS AND GROUNDS**

### **14.1** Update:

Dr. Pickle updated the board that the Grant from San Joaquin Valley Pollution district has been approved. We will be ordering 2 electric vehicles.

## **15. CONSENT AGENDA**

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Agenda approved by the members of the Governing Board shall be deemed to have been considered in full and adopted as recommended.

### **15.1** Approve the Minutes of the Regular Board Meeting 1-9-25

***Motion by Trustee, Lane Anderson **seconded** by Trustee Jon Cotta, to table the Minutes of the Regular Board Meeting 1-9-25,***

***Motion carried 3-0.***

**Vote:**

*Ayes: Jon Cotta, Cody Bogan and Lane Anderson*

*Noes: None*

## **16. ORGANIZATION BUSINESS**

**16.1** Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings:

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*Small School, Big Heart*



H. Scott Pickle, Ed. D.  
Superintendent/Principal

Lane Anderson would like to look into getting a concrete estimate to explore options on sidewalks

## 17. BOARD CALENDAR

### 18. CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (GC 54956.9)  
Initiation of Litigation Pursuant to paragraph (4) of subdivision (d) of section 54956.9 of the Government Code (Deciding Whether to Initiate Litigation): 2 potential cases

A.PERSONNEL

1. Public Employee Discipline/Dismissal/Release (Certificated) (GC 54947)

### 19. OPEN SESSION: OTHER ACTION ITEMS

**Motion** by Trustee, Lane Anderson **seconded** by Trustee Jon Cotta, to give direction to Superintendent Dr. Scott Pickle to work on the boards behalf to rectify funding and Mangini situations

**Motion carried 3-0.**

**Vote:**

*Ayes: Jon Cotta, Cody Bogan and Lane Anderson*

*Noes: None*

### 20. ADJORNMENT

Meeting adjourned at 7:25 pm by Board President, Cody Bogan

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*Small School, Big Heart*



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## CONSENT AGENDA

15.2 Approve the Minutes of the Regular Board Meeting 2-6-2025

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*Small School, Big Heart*

23958 AVE 324/P.O. Box 44260  
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106



**MINUTES – SEQUOIA UNION BOARD OF TRUSTEES REGULAR BOARD MEETING**

**Thursday, February 6, 2025  
6:00pm**

**AGENDA**

**ATTENDANCE**

Board Members <i>Present</i>	Cody Bogan, Board President Lane Anderson, Board Clerk Greg Dunn, Board Member Melissa Myers, Board Member
Board Members <i>Absent</i>	Jon Cotta, Board Member
Staff Members <i>Present</i>	Scott Pickle, Superintendent

**OPENING BUSINESS**

**1. CALL TO ORDER**

Special Board meeting on February 6, 2025 was called to order at 6:00 pm by President, Cody Bogan. All Board members were present in the Gymnasium at Sequoia Union Elementary, 23958 Ave 324, Lemon Cove, CA 93244.

**2. FLAG SALUTE**

Board President, Cody Bogan led the flag salute.

**3. APPROVAL OF AGENDA with amendment, Cody Bogan asked for a motion to approve the agenda with amended agenda adding**

- 10.2 Notice of Completion TK**
- 10.3 Notice of Completion Sewer**
- 10.4 DSA Statement of Final Project Cost - TK**
- 11.5 Pay scale - Certificated**

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***Small School, Big Heart***



H. Scott Pickle, Ed. D.  
Superintendent/Principal

*Motion by Trustee, Lane Anderson, seconded by Trustee Greg Dunn, to approve of the agenda with adding*

**10.2** Notice of Completion TK

**10.3** Notice of Completion Sewer

**10.4** DSA Statement of Final Project Cost - TK

**11.5** Pay scale - Certificated

**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

#### **4. COMMENTS FROM THE PUBLIC**

Board President, Cody Bogan opened up for public comments. No public comments. Dr. Pickle reported no on online comment.

#### **5. STUDENT/STAFF ACKNOWLEDGEMENT**

#### **6. CORRESPONDENCE**

#### **7. PUBLIC HEARING**

#### **8. ACTION ITEMS**

#### **9. DISCUSSION & REPORTS**

#### **10. CONSTRUCTION/MODERNIZATION ITEMS**

**10.1** Financing:

Different financing options were shown to the board. There will still need to be a resolution and an approval before any loans for financing is moved forward with. Interest rates were about all the same. But have different terms. These will all be discussed further if financing is needed. We are still waiting on the money from the State for the \$2,400,000

**10.2** Notice of Completion TK

*Motion by Trustee, Lane Anderson seconded by Trustee Melissa Myers, to Approve the Notice of Completion TK,*

**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

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*Small School, Big Heart*



**10.3** Notice of Completion Sewer

**Motion** by Trustee, Lane Anderson **seconded** by Trustee Melissa Myers, to Approve Notice of Completion Sewer,  
**Motion carried 4-0.**

**Vote:**

Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson

Noes: None

**10.4** DSA Statement of Final Project Cost – TK:

Dr. Pickle let the board know that the TK/K building

There is one more bill to pay for \$6,000 for the soil compaction.

We have a positive balance for the TK/K building for \$132,000 minus the \$6,000. The balance of this project will go into the general fund.

**11. SUPERINTENDENT**

**11.1** Field Trips

4-3-25 - AG - Sacramento

3-27-25 - 7th & 8th Grade - Math Super Bowl, Visalia Convention Center

2-13-25 - 8th Grade - TCOE History Day, Visalia

4-29-25 - 3rd-8th Grade - Character Counts, Rawhide Stadium

3-11-25 - TK & K - Zoo, Fresno

5-15-25 - TK & K - Reptile Exhibit, Sequoia Union

3-20-25 - 3rd Grade - TC Planetarium & TC Museum

6-2-25 - 2nd Grade - Cat Haven

5-13-25 - 1st Grade - Imagine U

5-30-25 - 2nd Grade - Big L Ranch

5-30-25 - 3rd Grade - Big L Ranch

**Motion** by Trustee, Melissa Myers **seconded** by Trustee Lane Anderson, to approve Field Trips

4-3-25 - AG - Sacramento

3-27-25 - 7th & 8th Grade - Math Super Bowl, Visalia Convention Center

2-13-25 - 8th Grade - TCOE History Day, Visalia

4-29-25 - 3rd-8th Grade - Character Counts, Rawhide Stadium

3-11-25 - TK & K - Zoo, Fresno

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3-20-25 - 3rd Grade - TC Planetarium & TC Museum

6-2-25 - 2nd Grade - Cat Haven

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5-13-25 - 1st Grade - Imagine U  
5-30-25 - 2nd Grade - Big L Ranch  
5-30-25 - 3rd Grade - Big L Ranch

**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

**11.2 LCAP Mid-Year Report:**

Test scores are up in ELA. We are still struggling with Math. Sequoia Union is moving in the right direction. We had 2 students reclassified from our ELA classes. All students are enrolled in broad base of studies.

**11.3 CSBA Board Policies Workshop Update:**

We spent time updating board policies we are about 65% complete. We will continue to work through these policies. We are planning to be done the end of February. They will be brought to the board on 2 separate meetings to be read and approved. Goal is to start 25-26 school year with the new policies online on the school website.

**11.4 County SELPA MOU**

**Motion** by Trustee, Lane Anderson **seconded** by Trustee Melissa Myers, to Approve County SELPA MOU

**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

**11.5 TK-K half day proposal**

**Motion** by Trustee, Lane Anderson **seconded** by Trustee Melissa Myers, to Approve TK-K half day proposal with the addition of applying for the Extended Day Kindergarten program,

**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

**11.6 Certificated Pay Scale**

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*Small School, Big Heart*



H. Scott Pickle, Ed. D.  
Superintendent/Principal

**Motion** by Trustee, Melissa Myers **seconded** by Trustee Lane Anderson, to Approve Certificated Pay Scale pending bargaining unit approval,  
**Motion carried 4-0.**

**Vote:**

Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson

Noes: None

## 12. HUMAN RESOURCES

### 13. BUSINESS

#### 13.1 Business Financial Report:

Enrollment as of January 31, 2025 is 393 students.

Charter Budget Report Projected Income is \$4,854,397.00.

District Budget Report Projected Income is \$721,706.00.

Cafeteria Budget Report Projected Income is \$257,000.00

December Payroll Certificated was \$254,555.68.

Classified was \$5,543.09

Vendor Payments

1-2-25 was \$6,371.48

1-9-25 was \$78,458.05

1-16-25 was \$16,402.38

1-3-25 was \$76,120.17

Bank Reconciliation Balances Revolving Account is \$1,927.95, Student Body Account is \$11,938.45, Afterschool Program is \$50.00 and FFA Chapter is \$50.00

Attendance Summary by Grade was 95.83% for Charter

Attendance Summary by Grade was 98.84% for Elementary

**Motion** by Trustee, Melissa Myers **seconded** by Trustee Greg Dunn, to Approve Business Financial Report,  
**Motion carried 4-0.**

**Vote:**

Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson

Noes: None

## 14. MAINTENANCE, OPERATIONS AND GROUNDS

#### 14.1 Update:

Dr. Pickle let the board know there is 3 bids on the freezer.

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*Small School, Big Heart*



H. Scott Pickle, Ed. D.  
Superintendent/Principal

**14.2** Freezer Bid - American Incorporated, Palafox Prestige, 4Creeks  
**Motion** by Trustee, Lane Anderson **seconded** by Trustee Melissa Myers, to  
Approve the Palafox Prestige Bid,  
**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

## 15. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Agenda approved by the members of the Governing Board shall be deemed to have been considered in full and adopted as recommended.

**15.1** Approve the Minutes of the Special Board Meeting 1-23-25  
**Motion** by Trustee, Melissa Myers **seconded** by Trustee Lane Anderson, to  
table the Minutes of the Special Board Meeting 1-23-25,  
**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

**15.2** Approve the Minutes of the Regular Board Meeting 1-9-25  
**Motion** by Trustee, Melissa Myers **seconded** by Trustee Lane Anderson, to  
approve the Minutes of the Regular Board Meeting 1-9-25,  
**Motion carried 4-0.**

**Vote:**

*Ayes: Greg Dunn, Melissa Myers, Cody Bogan and Lane Anderson*

*Noes: None*

## 16. ORGANIZATION BUSINESS

**16.1** Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings:

More information for wavier for TK/K more than 4 hours

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*Small School, Big Heart*



**H. Scott Pickle, Ed. D.  
Superintendent/Principal**

**17. BOARD CALENDAR**

We still need to figure out a day to move the June 19<sup>th</sup> meeting. We will wait until all board members are present to change the date

**18. CLOSED SESSION**

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (GC 54956.9)  
Initiation of Litigation Pursuant to paragraph (4) of subdivision (d) of section 54956.9 of the Government Code (Deciding Whether to Initiate Litigation): 2 potential cases  
A. PERSONNEL  
1. Public Employee Discipline/Dismissal/Release (Certificated) (GC 54947)

**19. OPEN SESSION: OTHER ACTION ITEMS**

*Nothing to Report*

**20. ADJORNMENT**

Meeting adjourned at 7:26 pm by Board President, Cody Bogan

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*Small School, Big Heart*



# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## ORGANIZATIONAL BUSINESS

### 16.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings

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*Small School, Big Heart*

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# SEQUOIA UNION | ELEMENTARY SCHOOL

H. Scott Pickle, Ed. D.  
Superintendent/Principal

## BOARD CALENDAR

17.1 Add Special Board Meeting on 3-25-2025

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*Small School, Big Heart*

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LEMON COVE, CA 93244-4260

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