

**BOARD OF TRUSTEES AGENDA**  
**Tuesday, December 10, 2024**  
**Library**  
**5:30 p.m. – Regular Session**

*Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the District can be inspected at the above address during normal business hours. Individuals who require special accommodations including, but not limited to, American Sign Language interpreter, accessible seating or documentation in accessible formats should contact the superintendent or designee within a reasonable time before the meeting date. Board agendas can be found on the district's website at [www.blochmanusd.org](http://www.blochmanusd.org).*

**Governing Board Members**

Shannon Clay, President  
Kelly Salas-Ernst, Clerk  
Thomas Gibbons, Trustee  
Daniella Pearce, Trustee  
Jeania Reasner, Trustee

- I. **PUBLIC SESSION: 5:30 p.m. Call to Order and Flag Salute**
- II. **Welcome Guests**
- III. **Reports**
  - A. **Charter School Reports**
    - i. **Family Partnership Charter School**
    - ii. **Trivium Charter School**
    - iii. **Trivium Charter School: Adventure**
    - iv. **Trivium Charter School: Voyage**
  - B. **Teacher Reports**
  - C. **Superintendent/Principal's Report**
- IV. **ITEMS SCHEDULED FOR INFORMATION**
  - A. **Facilities update**
- V. **ITEMS SCHEDULED FOR DISCUSSION - none.**
- VI. **CONSENT AGENDA ITEMS**
  - A. **Approval of Minutes**
    - i. **Minutes of November 12, 2024 Regular Meeting**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

**MOVED:** SECOND:  
**VOTE:**  
Shannon Clay: Jeania Reasner:  
Daniella Pearce: Kelly Salas-Ernst:  
Thomas Gibbons:

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**B. Approval of Monthly Warrants – November 2024**

<b>i. Commercial Warrants</b>	<b>\$435,580.52</b>
<b>ii. Payroll</b>	<b>\$242,100.62</b>
<b>iii. Revolving Fund</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$677,681.14</b>

**IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

**MOVED:** SECOND:  
**VOTE:**  
Shannon Clay: Jeania Reasner:  
Daniella Pearce: Kelly Salas-Ernst:  
Thomas Gibbons:

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**VII. ITEMS SCHEDULED FOR ACTION**

**A. Approval of Benjamin Foxen Elementary School November 2024 Attendance Report.**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School November 2024 Attendance Report as presented:**

**MOVED:** SECOND:  
**VOTE:**  
Shannon Clay: Jeania Reasner:  
Daniella Pearce: Kelly Salas-Ernst:  
Thomas Gibbons:

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**B. Approval of Blochman Union School District’s 2023/2024 audit report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District’s 2023/2024 audit report as presented:**

**MOVED:** SECOND:  
**VOTE:**  
Shannon Clay: Jeania Reasner:  
Daniella Pearce: Kelly Salas-Ernst:  
Thomas Gibbons:

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**C. Approval of Blochman Union School District's 2024/2025 First Interim report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2024/2025 First Interim report as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

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**D. Approval of donations:**

- a. Golden State Water Company; \$300; to purchase food gift cards for students**
- b. Doug Brown; \$450; ASB 8<sup>th</sup> grade class**
- c. Kiki Ackerman; \$100; ASB 8<sup>th</sup> grade class**
- d. Mary Collins; \$50; ASB 8<sup>th</sup> grade class**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

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**VIII. PUBLIC COMMENTS**

**PUBLIC COMMENTS ARE WELCOME**

The Blochman Union School District will receive public comments about items not appearing on today's agenda, as well as other matters within the subject matter jurisdiction of the Board. All such comments will be received during the Public Comments section of the agenda. Individuals who address the Board are limited to three (3) minutes to speak on any item and a total of 10 minutes on all items for their presentation. The Board may limit the total time for all public comment to 30 minutes. Persons needing additional time are requested to submit the information in writing.

For comments concerning matters not on the agenda, open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

**IX. MISCELLANEOUS AGENDA ITEMS**

- A. Items Proposed for Future Action or Discussion**
- B. Blochman Union School District Board Member Items**
- C. Items not on the Agenda**
- D. There will be a special board meeting on Friday, December 13, 2024, at 1:00 p.m. in the library. This will be the district's organizational meeting. The next regular board meeting will be held on January 14, 2025, open session at 5:30 p.m., Library.**

X. **CLOSED SESSION:** The board will consider and may act on the following items during closed session:

A. **Certificated and Classified Personnel Actions**

- i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.

XI. **RECONVENE IN OPEN SESSION**

A. Report of action taken during closed session.

XII. **Adjourn**

TIME: \_\_\_\_\_

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

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VI - A

**BOARD OF TRUSTEES MINUTES**  
**Tuesday, November 12, 2024**  
**Library**  
**5:30 p.m. – Regular Meeting**

A regular meeting of the Board of Education of the Blochman Union School District was held at the Benjamin Foxen Elementary School Library on November 12, 2024.

Members present: Shannon Clay, Daniella Pearce, Jeania Reasner, and Kelly Salas-Ernst. Absent: Thomas Gibbons..

- I. **PUBLIC SESSION:** Mrs. Clay called the meeting to order and welcomed guests at 5:31 p.m.
  
- II. **Reports**
  - A. **Charter School Reports**
    - i. **Family Partnership Charter School** – see attached.
    - ii. **Trivium Charter Schools** – Trisha Vais reported that she just returned from the Innovative Education meeting in Washington D.C. Some of the discussion centered around the idea that school choice should not be a partisan issue. Kelly Ann Conway was a guest speaker. Current enrollment is over 1,000 students and there currently is a waiting list for enrollment. The laser tag event is coming up on Friday. This event is very popular and always well attended.
  - B. **Teacher Reports** - none
  - C. **Superintendent/Principal’s Report** – Doug Brown reported that current enrollment is 208. The trimester ended last week, and report cards are going home on Friday. We are getting ready for basketball season. Games begin in January. Students have taken field trips to Dana Adobe and Avila Barn. The upper grades will be going to PCPA to see Beauty and the Beast. November 23<sup>rd</sup> is the ASB BBQ fundraiser.
  
- III. **ITEMS SCHEDULED FOR INFORMATION**
  - A. **Facilities use**
    - i. **Central Coast Young Adults; parking lot; 10/25/2024**
  
- IV. **ITEMS SCHEDULED FOR DISCUSSION**
  - A. **Facilities update** – The swale cover is finished except for covering up the end piece. The sidewalk to the back of the gym will be installed over the Thanksgiving break.
  - B. **Date for Organizational Meeting** – must be between 12/13 and 12/27; regular meeting is 12/10. It was decided the organizational meeting will be held on 12/13/2024 at 1:00 p.m. in the library.
  - C. **Local Control and Accountability Plan (LCAP)** – Mr. Brown reviewed the charts showing the 23/24 student performance in English Language Arts, math, and science. He

also discussed the performance of our students in relationship to other districts and the state as a whole.

**V. CONSENT AGENDA ITEMS**

**A. Approval of Minutes**

**i. Minutes of October 8, 2024 Regular Meeting**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**B. Approval of Monthly Warrants – October, 2024**

<b>i. Commercial Warrants</b>	<b>\$ 161,430.71</b>
<b>ii. Payroll</b>	<b>\$ 235,693.03</b>
<b>iii. Revolving Fund</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 397,123.74</b>

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**VI. ITEMS SCHEDULED FOR ACTION**

**A. Approval of Benjamin Foxen Elementary School October 2024 Attendance Report**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2024 Attendance Report as presented:**

<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**B. Approval of the 2023/2024 Blochman Union School District Annual and Five-Year Developer Fee report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the 2023/2024 Annual and Five-Year Developer Fee report as presented:**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**C. Approval of Resolution 2024-11-12 and Notice of Completion for the School Renovation Project Phase II completion.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Resolution 2024-11-12 and Notice of Completion for the School Renovation Project Phase II as presented:**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**D. Approval of revised board policies:**

- i. BP0510; AR0510;BP1114; AR1114; AR1312.4; (E1)1312.4; (E2) 1312.4; AR3517; (E1)3517; BP4040; (E1)3517; BP4040; (E1)4040; BP5144.1; AR5144.1; AR5144.2; BP5147; BP6112; AR6112; BP6142.92; BP6152.1; AR6152.1; BP6163.4; (E1)6163.4; BB9010; BB9012

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve revised board policies as presented:**

<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Jeania Reasner</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**E. Approval of donations:**

- i. Doug Brown, \$250; Volleyball
- ii. Doug Brown, \$88; ASB Class of 2028
- iii. Doug Brown, \$252; ASB Class of 2025
- iv. Andrew Goodchild, \$431; ASB Class of 2025

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**F. Approval of inter-district transfers.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**VII. PUBLIC COMMENTS - none**

**VIII. MISCELLANEOUS AGENDA ITEMS**

**A. Items Proposed for Future Action or Discussion - none**

**B. Blochman Union School District Board Member Items – Mrs. Salas-Ernst wished everyone a Happy Thanksgiving.**

**C. Items not on the Agenda - none**

**D. Next regularly scheduled board meeting: December 10, 2024, open session at 5:30 p.m., Library. The organizational meeting will be held on Friday, December 13, 2024 at 1:00 p.m. in the Library.**

**IX. CLOSED SESSION: The board adjourned to closed session at 6:04 p.m., where they may consider and may act on the following:**

**A. Certificated and Classified Personnel Actions**

**i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.**

**X. RECONVENE IN OPEN SESSION – The board reconvened in open session at 6:09 p.m.**

**A. Report of action taken during closed session – Mrs. Salas-Ernst reported the following action taken:**

**i. Employ .78 FTE Instructional Assistant**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**ii. Employ .11 FTE Speech/Language Pathologist**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Daniella Pearce</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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**XII. Adjourn**

**TIME: 5:49 p.m.**

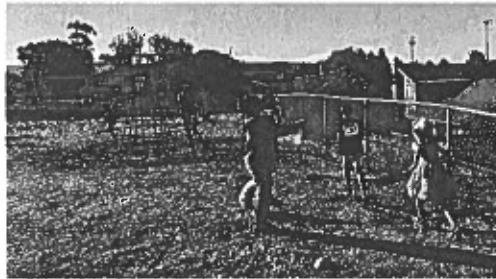
<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

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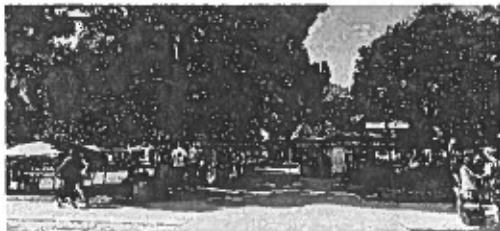
# FPCS Report

November 2024

- Staff Professional Development
  - October 14th All Advisor Meeting... *Science of Reading and Discussion Builders focus*
  - WestEd Consultant supporting improved instructional practices with Grades 6-12
    - two virtual PD's lesson design with Discussion Builder and Depth of Knowledge 2+ questions
    - observed teacher lessons then provided coaching feedback in person over 2 days
- Morro Bay Montessori celebrated International Peace Day with a musician, hosted an afterschool PJ Party, with Biography Week and Wild Hair day coming up.
- Santa Maria Learning Center hosted a successful family Back to School Night, book fair, and jog-a-thon fundraiser.



- Orcutt Middle - hosted their first Biography Day with nearly 100% family participation.
- Orcutt & Solvang - 24 students attended Allan Hancock Career Fair on Friday, October 4th



- Baywood students had Promise Day at Cuesta College October 24th - 5 students with 2 sets of parents attended for information about their free tuition/books program.
- K-5 HomeStudy students look forward to virtual art class with Miss Ali each week.



VI - B

Checks Dated 11/01/2024 through 11/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-818588	11/04/2024	Arkinson, Jennifer M	01-4300		46.08
01-818589	11/04/2024	Arnold, Joni G	01-4300		48.80
01-818590	11/04/2024	Vecente, Alan E	13-4710		104.20
01-818591	11/04/2024	805 Dairy Distributing LLC	13-4710		459.00
01-818592	11/04/2024	American Star Tours	01-5800		29,085.04
01-818593	11/04/2024	California Dept. Of Education	13-4710		185.25
01-818594	11/04/2024	DANA Adobe & Cultural Center	01-4300		210.00
01-818595	11/04/2024	Diani Building Corp.	01-6200		26,973.47
01-818596	11/04/2024	Edna's Bakery	13-4710		114.60
01-818597	11/04/2024	FAMILY PARTNERSHIP CHARTER	01-8096		43,073.00
01-818598	11/04/2024	Marlin Leasing Corp.	01-7439		592.69
01-818599	11/04/2024	Mission Linen Supply Inc.	01-4300		184.50
01-818600	11/04/2024	Nancy B Shafer, CPA	01-5800		4,217.50
01-818601	11/04/2024	Orcutt Union School District	01-4300		150.00
01-818602	11/04/2024	Pacific Gas & Electric	01-5520		1.31
01-818603	11/04/2024	The Parent Institute	01-5800		3,598.00
01-818604	11/04/2024	Trivium Charter School	01-8096		95,048.00
01-818605	11/04/2024	Valley Fresh Produce	13-4710		215.50
01-819438	11/08/2024	Carmichael, Lynne L	01-5800		35.00
01-819439	11/08/2024	Myers, Nancy	01-4300		259.00
01-819440	11/08/2024	805 Dairy Distributing LLC	13-4710		414.00
01-819441	11/08/2024	Advanced Wireless	01-5910		287.54
01-819442	11/08/2024	ALD TELECOM	01-5910		12.01
01-819443	11/08/2024	Amazon Capital Services	01-4300		921.71
01-819444	11/08/2024	Armstrong's Lock & Key	01-5800		650.00
01-819445	11/08/2024	Coast Networx, Inc.	01-5800		50.00
01-819446	11/08/2024	Edna's Bakery	13-4710		112.80
01-819447	11/08/2024	Employment Development Dept.	01-5800		804.75
01-819448	11/08/2024	Go To Communications, Inc.	01-5910		521.88
01-819449	11/08/2024	Gold Star Foods, Inc.	01-4300	349.97	
			13-4710	1,025.61	1,375.58
01-819450	11/08/2024	Jordanos Food Service Division	01-4300	78.18	
			13-4300	558.50	
			13-4710	2,789.82	3,426.50
01-819451	11/08/2024	Mission Linen Supply Inc.	01-4300		106.38
01-819452	11/08/2024	Pacific Gas & Electric	01-5520		.12
01-819453	11/08/2024	Sisc III Insurance	67-5450		20,824.70
01-819454	11/08/2024	Sparkling Hoods	01-8699		475.00
01-819455	11/08/2024	US Bank Corporate Payments	01-5520		690.91
01-819456	11/08/2024	US OMNI & TSACG Compliance	01-5800		50.00
01-819457	11/08/2024	Valley Fresh Produce	13-4710		270.00
01-820661	11/18/2024	Dekorte, Holly J	01-4300		79.52
01-820662	11/18/2024	Amazon Capital Services	01-4300		133.92
01-820663	11/18/2024	American Star Tours	01-5800		240.00
01-820664	11/18/2024	Armstrong's Lock & Key	01-5800		277.34
01-820665	11/18/2024	Culligan San Paso	01-4300		307.72

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2024 through 11/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-820666	11/18/2024	Diani Building Corp.	01-6200		32,052.17
01-820667	11/18/2024	Edna's Bakery	13-4710		91.50
01-820668	11/18/2024	Golden State Water Company	01-5530		311.79
01-820669	11/18/2024	MarBorg Industries	01-5570		1,343.34
01-820670	11/18/2024	Mission Linen Supply Inc.	01-4300		106.38
01-820671	11/18/2024	Mobile Volt Professionals	01-5800		375.00
01-820672	11/18/2024	Moss Levy & Hartzheim	01-5810		990.00
01-820673	11/18/2024	Pacific Gas & Electric	01-5520		449.75
01-820674	11/18/2024	Staples	01-4300		77.54
01-820675	11/18/2024	ULINE	01-4300		2,836.83
01-820676	11/18/2024	Valley Fresh Produce	13-4710		210.75
01-820677	11/18/2024	Viking Mechanical Refr	13-5800		492.50
01-821845	11/25/2024	McLain, Timothy J	01-4300		34.82
01-821846	11/25/2024	805 Dairy Distributing LLC	13-4710		459.00
01-821847	11/25/2024	Akeso Occupational Health	01-5800		180.00
01-821848	11/25/2024	Amazon Capital Services	01-4300		112.71
01-821849	11/25/2024	American Star Tours	01-5800		280.00
01-821850	11/25/2024	Department Of Justice	01-5800		207.00
01-821851	11/25/2024	Dept of Health Care Services	01-5800		1,451.16
01-821852	11/25/2024	Edna's Bakery	13-4710		169.45
01-821853	11/25/2024	FAMILY PARTNERSHIP CHARTER	01-8096		43,073.00
01-821854	11/25/2024	Jordanos Food Service Division	13-4300	318.32	
			13-4710	2,682.17	3,000.49
01-821855	11/25/2024	Mission Linen Supply Inc.	01-4300		122.66
01-821856	11/25/2024	Nancy B Shafer, CPA	01-5800		8,435.00
01-821857	11/25/2024	O'Connor Pest Control	01-5800		92.00
01-821858	11/25/2024	Pacific Gas & Electric	01-5520		55.19
01-821859	11/25/2024	Procure Janitorial Supply	01-4300		189.73
01-821860	11/25/2024	Smith's Alarms & Elect Inc.	01-5800		120.00
01-821861	11/25/2024	SoCalGas	01-5510		440.02
01-821862	11/25/2024	Trivium Charter School	01-8096		95,048.00
01-821863	11/25/2024	US Bank Corporate Payments	01-4300	2,834.80	
			01-5520	14.24	
			01-5800	465.00	
			01-5910	1,404.71	
			13-4300	187.63	
			13-4710	853.00	
			Unpaid Tax	6.46-	5,752.92
01-821864	11/25/2024	Valley Fresh Produce	01-4300		386.50
			<b>Total Number of Checks</b>	<b>75</b>	<b>435,580.52</b>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	60	403,048.68
13	Cafeteria Spec Rev Fund	17	11,713.60
67	Self-Insurance Fund 1	1	20,824.70

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2024 through 11/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
		Total Number of Checks	75	435,586.98	
		Less Unpaid Tax Liability		6.46-	
		Net (Check Amount)		<u>435,580.52</u>	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE  
Page 3 of 3

Pay Date 11/08/2024 through 11/27/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	179,031.89	
<b>TOTAL</b>	<b>179,031.89</b>	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	12,994.78		12,994.78	159,211.53
State Withholding	4,715.31		4,715.31	159,211.53
Social Security	4,473.06	4,473.06	8,946.12	72,145.78
Medicare	2,532.66	2,532.66	5,065.32	174,666.95
SUI		87.33	87.33	174,666.95
Workers' Comp		1,580.74	1,580.74	174,666.95
<b>SUBTOTAL</b>	<b>24,715.81</b>	<b>8,673.79</b>	<b>33,389.60</b>	

EARNINGS by Group	Income	Adjustments
Base Pay	177,460.56	
Miscellaneous	172.38-	
Stipends	1,743.71	
<b>TOTAL</b>	<b>179,031.89</b>	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	832.81	3,218.21	4,051.02	11,897.27
PERS / 62	4,950.94	16,740.38	21,691.32	61,886.68
STRS / 60	7,760.70	14,461.37	22,222.07	75,714.05
STRS / 62	1,910.97	3,576.63	5,487.60	18,725.80
Benefits	3,843.15	603.75	4,446.90	
Misc	521.79		521.79	
<b>SUBTOTAL</b>	<b>19,820.36</b>	<b>38,600.34</b>	<b>58,420.70</b>	

EARNINGS	Person Type	Female Employees
Certificated	19	14
Classified	18	11
<b>TOTAL</b>	<b>37</b>	<b>25</b>

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Benefits	2,720.38	15,794.60	18,515.00	7.00
Misc	11,778.30		11,778.30	83,177.13
Summer Savings	562.14		562.14	51,102.38
Taxes				
<b>SUBTOTAL</b>	<b>15,060.82</b>	<b>15,794.60</b>	<b>30,855.42</b>	
<b>TOTALS</b>	<b>59,596.99</b>	<b>63,068.73</b>	<b>122,665.72</b>	

Vendor Summary for Pay Date 11/08/2024 thru 11/27/2024

Vendor Checks	3,242.17	4
Vendor Liabilities	119,423.55	24
<b>TOTAL</b>	<b>122,665.72</b>	<b>28</b>

Cancel/Reissue for Process Date 11/08/2024 thru 11/27/2024

Reissued		
Cancel Checks		
Void ACH		

BALANCING DATA

Gross Earnings	179,031.89	119,434.90	Net Pay	119,434.90	34
District Liability	63,068.73	59,596.99	Deductions	2,486.00	3
	242,100.62	63,068.73	Contributions		
		242,100.62			
			Check Holds		
			Zero Net		
			<b>TOTAL</b>	<b>119,434.90</b>	<b>37</b>

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**BLOCHMAN REVOLVING FUND**  
**Expenses by Vendor Detail**  
November 2024

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
TOTAL								0.00

VII - A

**4269112 Blochman  
Union Elem District**

4949 Foxen Canyon Rd., Santa Maria, CA 93454-9666  
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**Attendance/Membership Summary Report**

Start/End Date: 11/01/2024 - 11/30/2024 School(s): 1 Calendar(s): 2  
Grade: TK, K, 1, 2, 3, 4, 5, 6, 7, 8

**SUMMARY Total Schools: 1 Total Calendars: 2**

Grade	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Count	Days					Days	Avg. Daily		
TK	4	56	1	55	4.00	3.93	1	0.07	98.21%	
K	19	266	20	246	19.00	17.57	1	0.07	92.48%	
1	17	238	5	233	17.00	16.64	1	0.07	97.90%	
2	19	266	11	255	19.00	18.21	3	0.21	95.86%	
3	27	378	15	363	27.00	25.93	3	0.21	96.03%	
4	21	281	13	268	20.07	19.14	2	0.14	95.37%	
5	24	336	31	305	24.00	21.79	3	0.21	90.77%	
6	26	364	32	332	26.00	23.71	3	0.21	91.21%	
7	27	374	20	354	26.71	25.29	5	0.36	94.65%	
8	23	322	22	300	23.00	21.43	0	0.00	93.17%	
<b>Total</b>	<b>10</b>	<b>207</b>	<b>2881</b>	<b>170</b>	<b>2711</b>	<b>205.78</b>	<b>193.64</b>	<b>22</b>	<b>1.55</b>	<b>94.10%</b>

**School: Benjamin Foxen School Calendar: 24-25 Blochman K-4**

Grade	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Count	Days					Days	Avg. Daily		
TK	4	56	1	55	4.00	3.93	1	0.07	98.21%	
K	19	266	20	246	19.00	17.57	1	0.07	92.48%	
1	17	238	5	233	17.00	16.64	1	0.07	97.90%	
2	19	266	11	255	19.00	18.21	3	0.21	95.86%	
3	27	378	15	363	27.00	25.93	3	0.21	96.03%	
4	21	281	13	268	20.07	19.14	2	0.14	95.37%	
<b>Total</b>	<b>6</b>	<b>107</b>	<b>1485</b>	<b>65</b>	<b>1420</b>	<b>106.07</b>	<b>101.42</b>	<b>11</b>	<b>0.77</b>	<b>95.62%</b>

**School: Benjamin Foxen School Calendar: 24-25 Blochman 5-8**

Grade	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Count	Days					Days	Avg. Daily		
5	24	336	31	305	24.00	21.79	3	0.21	90.77%	
6	26	364	32	332	26.00	23.71	3	0.21	91.21%	
7	27	374	20	354	26.71	25.29	5	0.36	94.65%	
8	23	322	22	300	23.00	21.43	0	0.00	93.17%	
<b>Total</b>	<b>4</b>	<b>100</b>	<b>1396</b>	<b>105</b>	<b>1291</b>	<b>99.71</b>	<b>92.22</b>	<b>11</b>	<b>0.78</b>	<b>92.48%</b>

VII – B

**BLOCHMAN UNION SCHOOL DISTRICT  
COUNTY OF SANTA BARBARA  
SANTA MARIA, CALIFORNIA**

**AUDIT REPORT  
June 30, 2024**



**BLOCHMAN UNION SCHOOL DISTRICT**  
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**JUNE 30, 2024**

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**FINANCIAL SECTION**



**INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Blochman Union School District  
Santa Maria, California

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

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Blochman Union 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, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal 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 and the *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blochman Union 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 Blochman Union 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.

***Auditors' 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 auditors' 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 based on 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 Blochman Union 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 Blochman Union 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 the budgetary information, the Schedule of proportionate share of net pension liability, and the schedule of pension contributions, be presented to supplement the basic financial statements. Such information, 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 an 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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 an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Blochman Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 November 20, 2024, on our consideration of the Blochman Union 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 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 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 the District's internal control over financial reporting and compliance.

*Moss, Levy & Halperin LLP*

Santa Maria, California  
November 20, 2024

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

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash in county treasury	\$ 5,184,147
Revolving cash fund	500
Cash on hand and in banks	37,695
Accounts receivable	552,073
Right to use asset	51,283
Less accumulated amortization	(24,217)
Land	40,517
Construction in progress	675,589
Buildings and improvements	1,764,805
Equipment	498,654
Less accumulated depreciation	<u>(1,049,211)</u>
<b>Total assets</b>	<b><u>7,731,835</u></b>
<b>Deferred Outflows of Resources</b>	
Pensions	<u>1,042,724</u>
<b>Total deferred outflows of resources</b>	<b><u>1,042,724</u></b>
<b>Liabilities</b>	
Accounts payable	495,575
Unearned revenue	42,316
Current portion of lease liability	<u>8,600</u>
<b>Total due within one year</b>	<b><u>546,491</u></b>
Long-term liabilities:	
Lease liability	17,993
Net pension liability	<u>2,494,379</u>
<b>Total due after one year</b>	<b><u>2,512,372</u></b>
<b>Total liabilities</b>	<b><u>3,058,863</u></b>
<b>Deferred Inflows of Resources</b>	
Pensions	<u>273,625</u>
<b>Total deferred inflows of resources</b>	<b><u>273,625</u></b>
<b>Net Position</b>	
Net investment in capital assets	1,930,827
Restricted	
Educational programs	275,429
Nutrition	72,977
Associated Student Body	35,455
Unrestricted	<u>3,127,383</u>
<b>Total net position</b>	<b><u>\$ 5,442,071</u></b>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
<b>Governmental Activities:</b>					
Instruction	\$ 1,575,873	\$ -	\$ 290,257	\$ -	\$ (1,285,616)
Instruction-related services:					
Instructional supervision	76,208		52,465		(23,743)
Instructional library, media, and technology	20,474				(20,474)
School site administration	314,151		7,094		(307,057)
Pupil services:					
Home - to - school transportation	251,484		7,042		(244,442)
Food services	234,203	3,552	227,309		(3,342)
All other pupil services	161,435	1,518	62,664		(97,253)
General administration:					
All other general administration	342,631		2,219		(340,412)
Plant services	280,729		23,092		(257,637)
Ancillary services	21,331		19,745		(1,586)
Other outgo	8,770	535	7,938		(297)
Depreciation (unallocated)	84,569				(84,569)
Amortization (unallocated)	8,547				(8,547)
<b>Total governmental activities</b>	<b>\$ 3,380,405</b>	<b>\$ 5,605</b>	<b>\$ 699,825</b>	<b>\$ -</b>	<b>(2,674,975)</b>
<b>Taxes and subventions:</b>					
					2,057,266
					557,760
					215,530
					428,771
					29,277
					<u>3,288,604</u>
					613,629
					<u>4,828,442</u>
					<u>\$ 5,442,071</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>			
Cash in County Treasury	\$ 5,075,908	\$ 53,743	\$ 5,129,651
Cash on Hand and in Banks	1,199	36,496	37,695
Cash in Revolving Fund	500	-	500
Accounts Receivable	514,634	37,179	551,813
<b>Total Assets</b>	<u>\$ 5,592,241</u>	<u>\$ 127,418</u>	<u>\$ 5,719,659</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 494,035	\$ 1,540	\$ 495,575
Unearned Revenue	42,316	-	42,316
<b>Total Liabilities</b>	<u>536,351</u>	<u>1,540</u>	<u>537,891</u>
<b>Fund Balances:</b>			
Nonspendable	500	-	500
Restricted	275,429	108,432	383,861
Assigned	-	17,446	17,446
Unassigned	4,779,961	-	4,779,961
<b>Total Fund Balances</b>	<u>5,055,890</u>	<u>125,878</u>	<u>5,181,768</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,592,241</u>	<u>\$ 127,418</u>	<u>\$ 5,719,659</u>

The accompanying notes are an integral part of this statement.

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

Total fund balances - governmental funds \$ 5,181,768

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 at historical cost	\$ 2,979,565	
Accumulated depreciation	(1,049,211)	
Right to use assets at historical cost	51,283	
Accumulated amortization	<u>(24,217)</u>	
	Net	1,957,420

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:

Net pension liability	\$ (2,494,379)	
Lease liability	<u>(26,593)</u>	
	Total	(2,520,972)

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 inflows of resources relating to pensions	\$ (273,625)	
Deferred outflows of resources relating to pensions	<u>1,042,724</u>	
	Net	769,099

Internal service funds are used to charge the cost of services to the individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.

		<u>54,756</u>
Total net position - governmental activities		<u>\$ 5,442,071</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
<b>LCFF Sources:</b>			
State Apportionment or State Aid	\$ 1,895,583	\$ -	\$ 1,895,583
Education Protection Account Funds	319,603	-	319,603
Local Sources	248,078	-	248,078
Federal Revenue	102,800	110,290	213,090
Other State Revenue	497,115	114,896	612,011
Other Local Revenue	773,260	31,063	804,323
<b>Total Revenues</b>	<u>3,836,439</u>	<u>256,249</u>	<u>4,092,688</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Instruction	1,552,488	-	1,552,488
Instruction - Related Services	388,137	-	388,137
Pupil Services	413,675	226,031	639,706
Ancillary Services	3,977	17,088	21,065
General Administration	333,116	-	333,116
Plant Services	286,595	-	286,595
Other Outgo	8,770	-	8,770
Capital Outlay	485,735	212,707	698,442
<b>Debt Service:</b>			
Principal	19,358	2,069	21,427
<b>Total Expenditures</b>	<u>3,491,851</u>	<u>457,895</u>	<u>3,949,746</u>
<b>Net Change in Fund Balances</b>	<b>344,588</b>	<b>(201,646)</b>	<b>142,942</b>
<b>Fund Balances, July 1</b>	<b>4,711,302</b>	<b>327,524</b>	<b>5,038,826</b>
<b>Fund Balances, June 30</b>	<u><u>\$ 5,055,890</u></u>	<u><u>\$ 125,878</u></u>	<u><u>\$ 5,181,768</u></u>

The accompanying notes are an integral part of this statement.

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

Total net change in fund balances - governmental funds	\$ 142,942						
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$698,442 is more than depreciation expense of \$(84,569) in the period.	613,873						
Right to use assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the length of the lease. This is the amount by which additions to right to use assets of \$0 is less than amortized expense of \$(8,547) and adjustment to right to use asset \$32,398.	23,851						
The issuance of lease payable provides current financial resources to governmental funds, while the repayment of the principal of lease payable consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. The amount is the net effect of these differences in the treatment of lease payable and related items.							
	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Adjustment to lease liability</td> <td style="text-align: right;">\$ (26,062)</td> </tr> <tr> <td>Principal payments on lease payable</td> <td style="text-align: right;"><u>8,600</u></td> </tr> <tr> <td></td> <td style="text-align: right;">(17,462)</td> </tr> </table>	Adjustment to lease liability	\$ (26,062)	Principal payments on lease payable	<u>8,600</u>		(17,462)
Adjustment to lease liability	\$ (26,062)						
Principal payments on lease payable	<u>8,600</u>						
	(17,462)						
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis pension costs and actual employer contributions was:	(151,554)						
Internal service funds are used by the District to charge the costs of service to individual funds. The net income of internal service funds is reported in governmental activities.	<u>1,979</u>						
Changes in net position - governmental activities	<u>\$ 613,629</u>						

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUND**  
**JUNE 30, 2024**

	Governmental Activities Internal Service Fund Self-Insurance Fund
<b>ASSETS:</b>	
Current Assets:	
Cash in County Treasury	\$ 54,496
Accounts Receivable	260
Total Current Assets	<u>54,756</u>
Total Assets	<u>54,756</u>
<b>LIABILITIES:</b>	
Total Liabilities	<u>-</u>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	54,756
Total Net Position	<u>\$ 54,756</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Self-Insurance Fund</u>
Operating Revenues:	
Local Revenue	\$ 233,876
Total Revenues	<u>233,876</u>
Operating Expenses:	
Services and other operating expenses	232,713
Total Expenses	<u>232,713</u>
Operating Income	<u>1,163</u>
Non-Operating Revenues (Expenses):	
Interest Income	816
Total Non-Operating Revenues (Expenses)	<u>816</u>
Change in Net Position	1,979
Total Net Position - Beginning	52,777
Total Net Position - Ending	<u>\$ 54,756</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Self-Insurance Fund</u>
Cash Flows from Operating Activities:	
Cash received for services	\$ 234,757
Cash paid for services and other operating expenses	<u>(232,713)</u>
Net cash provided by operating activities	2,044
Cash Flows from Investing Activities:	
Interest received	<u>752</u>
Net increase in cash and cash equivalents	2,796
Cash and cash equivalents at July 1, 2023	<u>51,700</u>
Cash and cash equivalents at June 30, 2024	<u>\$ 54,496</u>

**Reconciliation of Operating Income to Net Cash  
Provided by Operating Activities**

Operating Income (loss)	\$ 1,163
(Increase) Decrease in Operating Assets:	
Accounts receivable	<u>881</u>
Net cash provided by operating activities	<u>\$ 2,044</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

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

A. Accounting Policies

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

B. Reporting Entity

The reporting entity is the Blochman Union School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, GASB Statement No. 80 and GASB Statement No. 90.

C. Basis of Presentation

*Government-wide Financial Statements:*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide statements differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

*Fund Financial Statements:*

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the internal service fund includes the cost of insurance premiums and claims related to self-insurance.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds also use the accrual basis of accounting.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting (Continued)**

*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 the 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. For the District, "available" means collectible within the current period or within one year after fiscal year end.

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 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 fiscal 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 assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

*Pensions:*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Blochman Union School District's California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement Plan (CalSTRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS. 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 as fair value.

*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 expenditure 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. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and proprietary funds as follows:

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Fund Accounting (Continued)**

*Major Governmental Funds:*

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

*Nonmajor Governmental Fund:*

**Special Revenue Funds** are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains three nonmajor special revenue funds:

1. The Associated Student Body Fund is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.
2. The Deferred Maintenance Fund is used for the purpose of major repair or replacement of the District's property.
3. The Cafeteria Fund is used for revenues and expenditures made to operate the District's cafeteria.

**Capital Project Funds** are used to account for the acquisitions and/or construction of all major governmental capital assets. The District maintains one nonmajor capital project fund:

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA).

*Nonmajor Proprietary Fund:*

**Internal Service Funds** are used to account for services rendered on a cost-reimbursement basis within the District. The District maintains one internal service fund:

The Self-Insurance Fund is used to provide medical benefits to school employees.

**F. Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District Superintendent during the fiscal year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the fiscal year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**G. Encumbrances**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

I. Statement of Cash Flows

For the purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq.. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with the Santa Barbara County Treasury was not available.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Prepaid Items

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

4. Capital Assets

Capital assets are those purchased or acquired with an original costs of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed capital assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of a capital asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the capital assets or materially extend the capital assets' lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)**

**4. Capital Assets (Continued)**

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

**5. Unearned Revenue**

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

**6. Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The liabilities are recognized in the government-wide financial statements at fiscal year end.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)**

**6. Compensated Absences (Continued)**

Accumulated employee 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 since 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.

**7. Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed list of the deferred inflows of resources the District has recognized.

**8. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

**9. Fund Balances**

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)**

**9. Fund Balances (Continued)**

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**10. Property Taxes**

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

**11. Right to Use Assets**

The District has recorded right to use lease assets as a result of implementing GASB Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

**K. Future Accounting Pronouncements**

GASB Statements listed below will be implemented in future financial statements:

Statement No. 101 "Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.
Statement No. 102 "Certain Risk Disclosures"	The provisions of this statement are effective for fiscal years beginning after June 15, 2024.
Statement No. 103 "Financial Reporting Model Improvements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2025.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 2 - CASH AND INVESTMENTS**

The District's cash and investments at June 30, 2024, consisted of the following:

Cash on hand and in banks	\$ 38,195
Cash and investments with the County Treasurer	<u>5,184,147</u>
Total cash in investments	<u>\$ 5,222,342</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in county treasury, statement of net position	\$ 5,184,147
Cash in revolving fund, statement of net position	500
Cash on hand and in banks, statement of net position	<u>37,695</u>
Total cash in investments	<u>\$ 5,222,342</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District did not have investments that are measured under Level 1, Level 2, or Level 3.

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury as part of the common investment pool (\$5,184,147 as of June 30, 2024). The fair value of this pool as of that date, as provided by the plan sponsor, was \$5,184,147. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds.

The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$37,695 as of June 30, 2024) and in the revolving fund (\$500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to 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. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

Disclosures Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	\$ 5,184,147	\$ 5,184,147	\$ -	\$ -	\$ -
Total	\$ 5,184,147	\$ 5,184,147	\$ -	\$ -	\$ -

Generally, 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 rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Santa Barbara County Investment Pool	\$ 5,184,147	N/A	\$ -	\$ -	\$ -	\$ 5,184,147
Total	\$ 5,184,147		\$ -	\$ -	\$ -	\$ 5,184,147

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District's investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: 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 (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

There were no excess of expenditures over appropriations.

**NOTE 4 - RECEIVABLES**

Receivables at June 30, 2024, consist of the following:

	General Fund	Other Governmental Funds	Proprietary Fund
<b>Federal Government:</b>			
Federal programs	\$ 38,938	\$ 18,484	\$ -
<b>State Government:</b>			
Categorical aid programs		18,325	
Lottery	12,276		
<b>Local Sources:</b>			
Charter schools	428,771		
Miscellaneous	7,267		
Interest	27,382	370	260
<b>Totals</b>	<u>\$ 514,634</u>	<u>\$ 37,179</u>	<u>\$ 260</u>

**NOTE 5 – RIGHT TO USE ASSET**

Right to use asset activity for the District for the fiscal year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Reductions	Adjustments	Balance June 30, 2024
<b>Right to use assets</b>					
Leased portables	\$ 26,793	\$ -	\$ -	\$ 24,490	\$ 51,283
<b>Total right to use assets</b>	<u>26,793</u>			<u>24,490</u>	<u>51,283</u>
<b>Less accumulated amortization for:</b>					
Leased portables	23,578	8,547		(7,908)	24,217
<b>Total accumulated amortization</b>	<u>23,578</u>	<u>8,547</u>		<u>(7,908)</u>	<u>24,217</u>
<b>Right to use assets, net</b>	<u>\$ 3,215</u>	<u>\$ (8,547)</u>	<u>\$ -</u>	<u>\$ 32,398</u>	<u>\$ 27,066</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 6 – CAPITAL ASSETS AND DEPRECIATION**

Capital assets activity for the fiscal year ended June 30, 2024, is shown below:

Governmental Activities

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Capital assets, not being depreciated:				
Land	\$ 40,517	\$ -	\$ -	\$ 40,517
Construction in progress	435,485	680,271	440,167	675,589
Total capital assets, not being depreciated	<u>\$ 476,002</u>	<u>\$ 680,271</u>	<u>\$ 440,167</u>	<u>\$ 716,106</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,324,638	\$ 440,167	\$ -	\$ 1,764,805
Equipment	480,483	18,171		498,654
Total capital assets, being depreciated	<u>1,805,121</u>	<u>458,338</u>		<u>2,263,459</u>
Less accumulated depreciation for:				
Buildings and improvements	616,905	58,061		674,966
Equipment	347,737	26,508		374,245
Total accumulated depreciation	<u>964,642</u>	<u>84,569</u>		<u>1,049,211</u>
Total capital assets, being depreciated	<u>\$ 840,479</u>	<u>\$ 373,769</u>	<u>\$ -</u>	<u>\$ 1,214,248</u>
Governmental activities, capital assets, net	<u>\$ 1,316,481</u>	<u>\$ 1,054,040</u>	<u>\$ 440,167</u>	<u>\$ 1,930,354</u>

Governmental Activities:

Unallocated	\$ 84,569
Total depreciation expense	<u>\$ 84,569</u>

**NOTE 7 – PENSION PLANS**

**State Teachers' Retirement System (CalSTRS)**

**A. General Information about the Pension Plan**

**Plan Descriptions** – All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

**Benefits Provided** – The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**State Teachers' Retirement System (CalSTRS) (Continued)**

**A. General Information about the Pension Plan (Continued)**

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contributions rates	10.25%	10.205%
Required employer contribution rates	19.10%	19.10%
Required state contributions rates	10.828%	10.828%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Annual Comprehensive Financial Report (ACFR). The CalSTRS' ACFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

**Contributions** – Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

**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 to CalSTRS.

For the fiscal year ended June 30, 2024, the contributions recognized as part of pension expense was as follows:

Contribution-employer	\$ 172,992
Contribution-state	90,443
	<u>\$ 263,435</u>

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of 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	\$ 1,180,188
State's proportionate share of the net pension liability associated with the District	<u>550,191</u>
Total	<u>\$ 1,730,379</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**State Teachers' Retirement System (CalSTRS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the District's proportion was .0016%, which increased by .0001 from its proportion measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$208,887. 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>
Difference between expected and actual experience	\$ 92,747	\$ 63,128
Changes of assumptions	6,833	
Net difference between projected and actual earning on pension plan investments	4,991	
Changes in proportion and differences between District contributions and proportionate share of contributions	166,767	173,416
District contributions subsequent to the measurement date	<u>170,365</u>	
Total	<u>\$ 441,703</u>	<u>\$ 236,544</u>

\$170,365 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Amount</u>
2025	\$ (22,025)
2026	(48,013)
2027	103,132
2028	183
2029	(14,518)
2030	<u>16,035</u>
	<u>\$ 34,794</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 7 – PENSION PLANS (Continued)**

**State Teachers' Retirement System (CalSTRS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry age normal
Discount Rate	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In January 31, 2020, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2015 through June 30, 2018 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2015 through June 30, 2018 Experience Analysis on the CalSTRS website.

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. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on January 31, 2020, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
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 %
Inflations Sensitive	7 %	3.65 %
Cash/Liquidity	2 %	0.05 %
	<u>100 %</u>	

\*10 year geometric average

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**State Teachers' Retirement System (CalSTRS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (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 CalSTRS'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 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, 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 or 1 percentage point higher than the current rate:

1% Decrease	6.10%
Net Pension Liability	\$ 1,979,671
Current Discount Rate	7.10%
Net Pension Liability	\$ 1,180,188
1% Increase	8.10%
Net Pension Liability	\$ 516,124

**Pension Plan Fiduciary Net Position** —Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

**C. Payable to the Pension Plan**

At June 30, 2024, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2024.

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

**A. General Information About the Pension Plan**

**Plan Description** - The Blochman Union School 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. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. 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, California 95814.

**Benefits Provided**—The STRP Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalPERS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**California Public Employees' Retirement System (CalPERS) (Continued)**

**A. General Information About the Pension Plan (Continued)**

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the fiscal year ended June 30, 2024, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2024 are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 50	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	8%
Required employer contribution rates	26.68%	26.68%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Annual Comprehensive Financial Report (ACFR). The CalPERS' ACFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

For the fiscal year ended June 30, 2024, the contributions recognized as part of pension expense was as follow:

Contribution-employer	\$ 160,256
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As of June 30, 2024, the District reported a net pension liability for its proportionate share of the net pension liability of \$1,314,191.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the District's proportion was .0036%, which increased by .0005% from its proportion measured as of June 30, 2022.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**California Public Employees' Retirement System (CalPERS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$295,749. 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>
Difference between expected and actual experience	\$ 47,959	\$ 20,184
Changes of assumptions	60,544	
Net difference between projected and actual earning on pension plan investments	140,374	
Changes in proportion and differences between District contributions and proportionate share of contributions	161,215	16,897
District contributions subsequent to the measurement date	<u>190,929</u>	
Total	<u>\$ 601,021</u>	<u>\$ 37,081</u>

\$190,929 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Amount</u>
2025	\$ 138,945
2026	87,419
2027	142,280
2028	<u>4,367</u>
	<u>\$ 373,011</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**California Public Employees' Retirement System (CalPERS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry age normal
Discount Rate	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.30% thereafter

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on testing the plans, the tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB Statement No. 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated 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, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term project portfolio return.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 7 – PENSION PLANS (Continued)**

**California Public Employees’ Retirement System (CalPERS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Expected Real Rate of Return Years 1-10(a)(b)
Global Equity - cap weighted	30%	4.54%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% was used for this period

(b) Figures are based on the 2021-22 Asset Liability Management study.

**Sensitivity of the 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, 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 or 1 percentage point higher than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 1,899,981
Current Discount Rate	6.90%
Net Pension Liability	\$ 1,314,191
1% Increase	7.90%
Net Pension Liability	\$ 830,050

**Pension Plan Fiduciary Net Position** —Detailed information about pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**C. Payable to the Pension Plan**

At June 30, 2024, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2024.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 8 – LEASE LIABILITY**

On March 26, 2021, the District agreed to terms to lease 2 classroom portables commencing September 1, 2021 and ending on August 31, 2024 for an annual payment of \$9,200 on September 1 of each year of the lease. The lease liability is measured at a discount rate of 3%, which is the US Treasury bill interest rate. As a result of the lease, the District has recorded a right to use asset of \$26,793. The lease was extended in September 2024 for the same terms ending August 31, 2027. The District's right of use asset was adjusted to \$51,283 for this extension.

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2024, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2025	\$ 8,600	\$ 600	\$ 9,200
2026	8,862	338	9,200
2027	9,131	69	9,200
	<u>\$ 26,593</u>	<u>\$ 1,007</u>	<u>\$ 27,600</u>

**NOTE 9 –LONG-TERM LIABILITIES – SCHEDULE OF CHANGES**

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2024, is shown below:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Net pension liability	\$ 2,082,763	\$ 411,616	\$ -	\$ 2,494,379	\$ -
Lease liability	9,131	26,062	8,600	26,593	8,600
	<u>\$ 2,091,894</u>	<u>\$ 437,678</u>	<u>\$ 8,600</u>	<u>\$ 2,520,972</u>	<u>\$ 8,600</u>

**NOTE 10 – NET POSITION**

The government-wide, proprietary funds, and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

*Net Investment In Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduces the balance in this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents net position of the District, not restricted for any project or other purpose.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 11 – FUND BALANCES**

Fund balances are composed of the following elements:

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>			
Revolving cash	\$ 500	\$ -	\$ 500
<b>Restricted</b>			
Expanded Learning Opportunities Program	47,010		47,010
Special Education	36,000		36,000
Child nutrition		72,977	72,977
Classified School Employee Professional Development Block Grant	471		471
Arts, Music, and Instructional Materials Discretionary Block Grant	9,986		9,986
Learning Recovery Emergency Block Grant	180,631		180,631
Other local	1,331		1,331
Associated Student Body		35,455	35,455
<b>Assigned</b>			
Deferred maintenance projects		17,446	17,446
<b>Unassigned</b>	4,779,961		4,779,961
<b>Total</b>	<u>\$ 5,055,890</u>	<u>\$ 125,878</u>	<u>\$ 5,181,768</u>

**NOTE 12 - JOINT VENTURES (Joint Powers Agreements)**

The Blochman Union School District participates in three joint ventures under joint powers agreements (JPA's); the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationship between the Blochman Union School District and the JPA's are such that none of the JPAs are a component unit of the Blochman Union School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

**Self-Insurance Program for Employees (S.I.P.E.)**

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

**The Self-Insured Schools of California II (S.I.S.C. II)**

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of coverage requested.

**The Self-Insured Schools of California III (S.I.S.C. III)**

S.I.S.C III arranges for and provides health and welfare insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of health and welfare insurance provided.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

**State and Federal Allowances, Awards, and Grants**

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**Litigation**

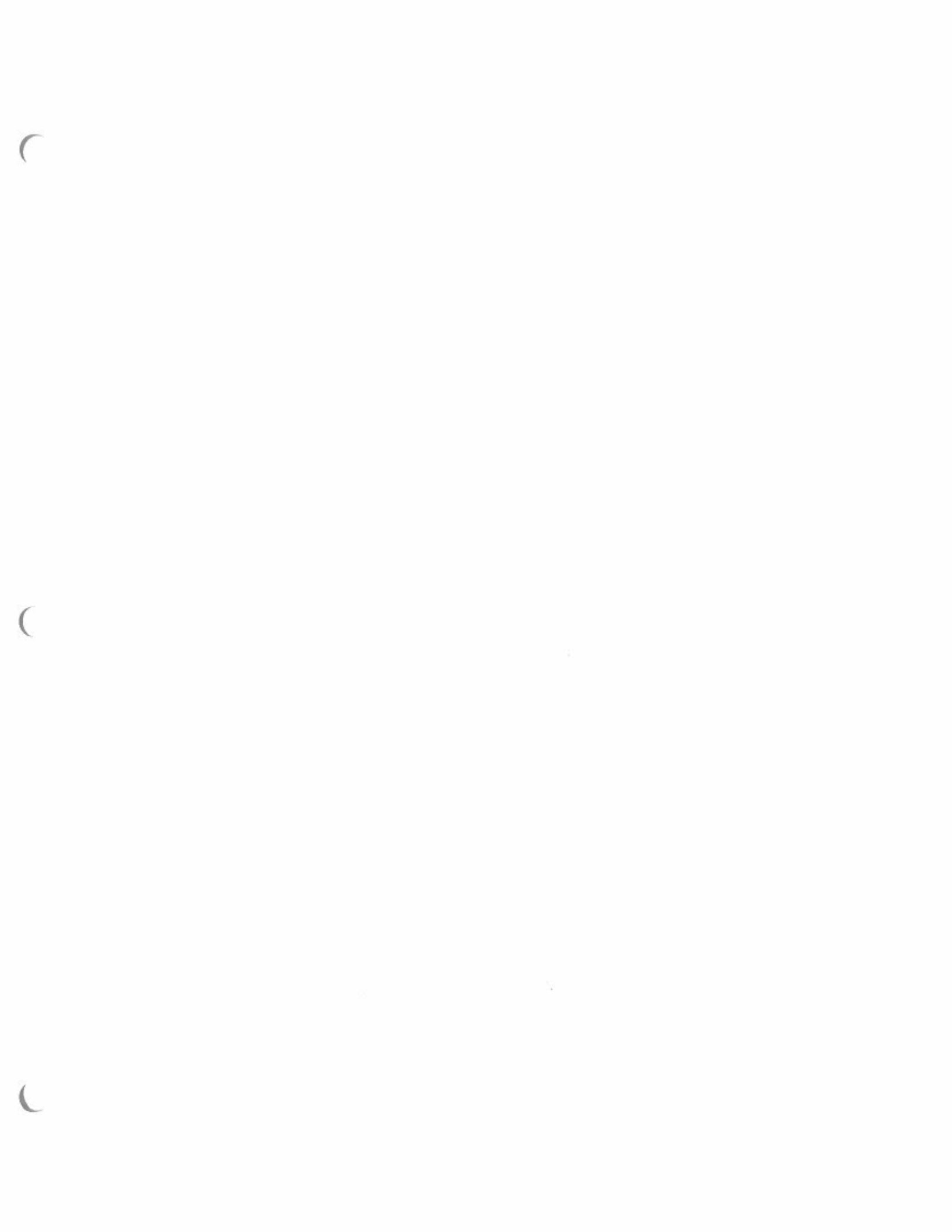
According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

**NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS**

The District offers no postemployment benefits other than pension benefits.

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**REQUIRED SUPPLEMENTARY INFORMATION**



**BLOCHMAN UNION SCHOOL DISTRICT**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>LCFF Sources:</b>				
State Apportionment or State Aid	\$ 1,576,757	\$ 1,895,583	\$ 1,895,583	\$ -
Education Protection Account Funds	641,860	319,603	319,603	-
Local Sources	317,898	248,078	248,078	-
Federal Revenue	95,794	102,800	102,800	-
Other State Revenue	439,284	497,115	497,115	-
Other Local Revenue	108,768	773,260	773,260	-
<b>Total Revenues</b>	<u>3,180,361</u>	<u>3,836,439</u>	<u>3,836,439</u>	<u>-</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Certificated Salaries	1,098,435	1,070,857	1,070,857	-
Classified Salaries	558,101	547,193	547,193	-
Employee Benefits	694,598	676,370	676,370	-
Books And Supplies	143,420	137,966	137,966	-
Services And Other Operating Expenditures	701,763	554,202	545,602	8,600
Other Outgo	7,461	8,770	8,770	-
Capital Outlay	230,114	485,735	485,735	-
<b>Debt Service:</b>				
Principal	-	10,758	19,358	(8,600)
<b>Total Expenditures</b>	<u>3,433,892</u>	<u>3,491,851</u>	<u>3,491,851</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(253,531)	344,588	344,588	-
<b>Fund Balance, July 1</b>	<u>4,711,302</u>	<u>4,711,302</u>	<u>4,711,302</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ 4,457,771</u>	<u>\$ 5,055,890</u>	<u>\$ 5,055,890</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
Last 10 Years  
As of June 30, 2024

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Proportion of the net pension liability	.0036 %	.0031 %	.0032 %	.0026 %	.0025 %
Proportionate share of the net pension liability	\$ 1,314,191	\$ 1,050,154	\$ 843,679	\$ 803,054	\$ 727,159
Covered payroll	\$ 631,875	\$ 469,555	\$ 454,821	\$ 376,386	\$ 345,632
Proportionate share of the net pension liability as percentage of covered payroll	208.05 %	223.65 %	141.52 %	213.36 %	210.39 %
Plan's total pension liability	\$ 120,513,548,175	\$ 113,794,594,060	\$ 106,857,487,903	\$ 102,289,872,089	\$ 97,300,991,939
Plan's fiduciary net position	\$ 84,314,661,436	\$ 79,385,508,859	\$ 86,523,055,855	\$ 71,606,596,106	\$ 68,156,740,617
Plan fiduciary net position as a percentage of the total pension liability	69.96 %	69.76 %	80.97 %	70.00 %	70.05 %
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	.0021 %	.0020 %	.0022 %	.0016 %	.0020 %
Proportionate share of the net pension liability	\$ 565,559	\$ 470,608	\$ 435,080	\$ 233,403	\$ 228,009
Covered payroll	\$ 279,776	\$ 251,382	\$ 241,394	\$ 175,304	\$ 201,897
Proportionate share of the net pension liability as percentage of covered payroll	202.15 %	187.21 %	180.24 %	133.14 %	112.93 %
Plan's total pension liability	\$ 91,459,283,785	\$ 84,871,025,828	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349
Plan's fiduciary net position	\$ 64,796,135,561	\$ 60,998,386,333	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500
Plan fiduciary net position as a percentage of the total pension liability	70.85 %	71.87 %	73.90 %	79.43 %	83.38 %

Notes to Schedule

There were no changes in assumptions for the fiscal year ended June 30, 2024.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**Last 10 Years**  
**As of June 30, 2024**

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Proportion of the net pension liability	.0018 %	.0015 %	.0016 %	.0015 %	.0014 %
Proportionate share of the net pension liability	\$ 1,180,188	\$ 1,032,609	\$ 740,036	\$ 1,451,992	\$ 1,263,305
State's proportionate share of net pension liability associated with the District	<u>550,191</u>	<u>656,084</u>	<u>375,779</u>	<u>951,730</u>	<u>1,155,108</u>
Total	<u>\$ 1,730,379</u>	<u>\$ 1,688,703</u>	<u>\$ 1,115,815</u>	<u>\$ 2,403,722</u>	<u>\$ 2,418,413</u>
Covered payroll	\$ 905,717	\$ 882,210	\$ 870,966	\$ 807,444	\$ 760,154
Proportionate share of the net pension liability as percentage of covered payroll	130.30 %	117.05 %	84.97 %	179.83 %	166.19 %
Plan's total pension liability	\$ 393,082,157,000	\$ 369,543,996,000	\$ 355,802,865,000	\$ 343,894,793,000	\$ 329,179,470,000
Plan's fiduciary net position	\$ 316,918,509,995	\$ 300,056,284,995	\$ 310,293,452,995	\$ 246,983,743,955	\$ 238,861,887,995
Plan fiduciary net position as a percentage of the total pension liability	80.62 %	81.20 %	87.21 %	71.82 %	72.56 %

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	.0013 %	.0013 %	.0013 %	.0014 %	.0010 %
Proportionate share of the net pension liability	\$ 1,226,082	\$ 1,191,561	\$ 1,075,461	\$ 931,530	\$ 559,341
State's proportionate share of net pension liability associated with the District	<u>685,910</u>	<u>729,279</u>	<u>623,769</u>	<u>492,888</u>	<u>448,944</u>
Total	<u>\$ 1,911,992</u>	<u>\$ 1,920,840</u>	<u>\$ 1,699,260</u>	<u>\$ 1,424,198</u>	<u>\$ 1,008,285</u>
Covered payroll	\$ 709,245	\$ 675,906	\$ 671,491	\$ 612,905	\$ 578,776
Proportionate share of the net pension liability as percentage of covered payroll	172.87 %	176.29 %	160.16 %	145.05 %	96.64 %
Plan's total pension liability	\$ 316,777,450,000	\$ 302,770,146,000	\$ 289,994,690,000	\$ 259,148,248,000	\$ 248,910,844,000
Plan's fiduciary net position	\$ 224,868,634,995	\$ 210,289,899,995	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000
Plan fiduciary net position as a percentage of the total pension liability	70.99 %	69.46 %	70.04 %	74.02 %	76.52 %

Notes to Schedule

There were no changes in assumption for the fiscal year ended June 30, 2024.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
 Last 10 Years  
 As of June 30, 2024

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution (actuarially determined)	\$ 190,929	\$ 160,256	\$ 107,575	\$ 94,148	\$ 74,227
Contribution in relation to the actuarially determined contributions	<u>(190,929)</u>	<u>(160,256)</u>	<u>(107,575)</u>	<u>(94,148)</u>	<u>(74,227)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 715,626	\$ 631,675	\$ 469,555	\$ 454,821	\$ 376,386
Contributions as a percentage of covered payroll	26.680 %	25.370 %	22.910 %	20.700 %	19.721 %
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 62,428	\$ 43,452	\$ 34,912	\$ 28,598	\$ 20,635
Contribution in relation to the actuarially determined contributions	<u>(62,428)</u>	<u>(43,452)</u>	<u>(34,912)</u>	<u>(28,598)</u>	<u>(20,635)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 345,632	\$ 279,776	\$ 251,382	\$ 241,394	\$ 175,304
Contributions as a percentage of covered payroll	18.062 %	15.531 %	13.888 %	11.847 %	11.771 %

**Notes to Schedule**

For the fiscal year ended June 30, 2024, the discount rate was reduced from 7.00% to 6.80% and the price inflation assumption from 2.50% to 2.30%.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
 Last 10 Years  
 As of June 30, 2024

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution (actuarially determined)	\$ 170,365	\$ 172,992	\$ 149,270	\$ 140,661	\$ 138,073
Contribution in relation to the actuarially determined contributions	<u>(170,365)</u>	<u>(172,992)</u>	<u>(149,270)</u>	<u>(140,661)</u>	<u>(138,073)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 891,963	\$ 905,717	\$ 882,210	\$ 870,966	\$ 807,444
Contributions as a percentage of covered payroll	19.10 %	19.10 %	16.92 %	16.15 %	17.10 %
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 123,753	\$ 104,344	\$ 85,029	\$ 72,051	\$ 54,426
Contribution in relation to the actuarially determined contributions	<u>(123,753)</u>	<u>(104,344)</u>	<u>(85,029)</u>	<u>(72,051)</u>	<u>(54,426)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 760,154	\$ 709,245	\$ 675,906	\$ 671,491	\$ 612,905
Contributions as a percentage of covered payroll	16.28 %	14.71 %	12.58 %	10.73 %	8.88 %

Notes to Schedule

There were no changes in assumption for the fiscal year ended June 30, 2024.

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**SUPPLEMENTARY INFORMATION SECTION**

**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	Special Revenue Funds	Capital Projects Fund	Capital Facilities Fund	Total Nonmajor Governmental Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ 53,743	\$ -	\$ -	\$ 53,743
Cash on Hand and in Banks	36,496	-	-	36,496
Accounts Receivable	37,179	-	-	37,179
<b>Total Assets</b>	<b>\$ 127,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,418</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,540	\$ -	\$ -	\$ 1,540
<b>Total Liabilities</b>	<b>1,540</b>	<b>-</b>	<b>-</b>	<b>1,540</b>
<b>Fund Balances:</b>				
Restricted	108,432	-	-	108,432
Assigned	17,446	-	-	17,446
<b>Total Fund Balances</b>	<b>125,878</b>	<b>-</b>	<b>-</b>	<b>125,878</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 127,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,418</b>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds	Capital Projects Fund	Capital Facilities Fund	Total Nonmajor Governmental Funds'
<b>Revenues:</b>				
Federal Revenue	\$ 110,290	\$ -	\$ -	\$ 110,290
Other State Revenue	114,896	-	-	114,896
Other Local Revenue	29,001	2,062	-	31,063
<b>Total Revenues</b>	<u>254,187</u>	<u>2,062</u>	<u>-</u>	<u>256,249</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Pupil Services	226,031	-	-	226,031
Ancillary Services	17,088	-	-	17,088
Capital Outlay	212,707	-	-	212,707
<b>Debt Service:</b>				
Principal	-	2,069	-	2,069
<b>Total Expenditures</b>	<u>455,826</u>	<u>2,069</u>	<u>-</u>	<u>457,895</u>
<b>Net Change in Fund Balances</b>	(201,639)	(7)	-	(201,646)
<b>Fund Balances, July 1</b>	327,517	7	-	327,524
<b>Fund Balances, June 30</b>	<u>\$ 125,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,878</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2024**

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ -	\$ 36,420	\$ 17,323	\$ 53,743
Cash on Hand and in Banks	35,455	1,041	-	36,496
Accounts Receivable	-	37,056	123	37,179
Total Assets	<u>\$ 35,455</u>	<u>\$ 74,517</u>	<u>\$ 17,446</u>	<u>\$ 127,418</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ -	\$ 1,540	\$ -	\$ 1,540
Total Liabilities	<u>-</u>	<u>1,540</u>	<u>-</u>	<u>1,540</u>
<b>Fund Balances:</b>				
Restricted	35,455	72,977	-	108,432
Assigned	-	-	17,446	17,446
Total Fund Balances	<u>35,455</u>	<u>72,977</u>	<u>17,446</u>	<u>125,878</u>
Total Liabilities and Fund Balances	<u>\$ 35,455</u>	<u>\$ 74,517</u>	<u>\$ 17,446</u>	<u>\$ 127,418</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>				
Federal Revenue	\$ -	\$ 110,290	\$ -	\$ 110,290
Other State Revenue	-	114,896	-	114,896
Other Local Revenue	15,768	4,401	8,832	29,001
Total Revenues	<u>15,768</u>	<u>229,587</u>	<u>8,832</u>	<u>254,187</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Pupil Services	-	226,031	-	226,031
Ancillary Services	17,088	-	-	17,088
Capital Outlay	-	-	212,707	212,707
Total Expenditures	<u>17,088</u>	<u>226,031</u>	<u>212,707</u>	<u>455,826</u>
<b>Net Change in Fund Balances</b>	(1,320)	3,556	(203,875)	(201,639)
<b>Fund Balances, July 1</b>	36,775	69,421	221,321	327,517
<b>Fund Balances, June 30</b>	<u>\$ 35,455</u>	<u>\$ 72,977</u>	<u>\$ 17,446</u>	<u>\$ 125,878</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**ASSOCIATED STUDENT BODY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Other Local Revenue	\$ 15,768	\$ 15,768	\$ -
Total Revenues	<u>15,768</u>	<u>15,768</u>	<u>-</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Books And Supplies	17,088	17,088	-
Total Expenditures	<u>17,088</u>	<u>17,088</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,320)	(1,320)	-
<b>Fund Balance, July 1</b>	36,775	36,775	-
<b>Fund Balance, June 30</b>	<u>\$ 35,455</u>	<u>\$ 35,455</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**CAFETERIA FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Federal Revenue	\$ 110,290	\$ 110,290	\$ -
Other State Revenue	114,896	114,896	-
Other Local Revenue	4,401	4,401	-
<b>Total Revenues</b>	<u>229,587</u>	<u>229,587</u>	<u>-</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Classified Salaries	74,495	74,495	-
Employee Benefits	25,712	25,712	-
Books And Supplies	116,940	116,940	-
Services And Other Operating Expenditures	8,884	8,884	-
<b>Total Expenditures</b>	<u>226,031</u>	<u>226,031</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>3,556</b>	<b>3,556</b>	<b>-</b>
<b>Fund Balance, July 1</b>	<b>69,421</b>	<b>69,421</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<u><u>\$ 72,977</u></u>	<u><u>\$ 72,977</u></u>	<u><u>\$ -</u></u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**DEFERRED MAINTENANCE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 8,832	\$ 8,832	\$ -
Total Revenues	<u>8,832</u>	<u>8,832</u>	<u>-</u>
Expenditures:			
Capital Outlay	212,707	212,707	-
Total Expenditures	<u>212,707</u>	<u>212,707</u>	<u>-</u>
Net Change in Fund Balance	(203,875)	(203,875)	-
Fund Balance, July 1	221,321	221,321	-
Fund Balance, June 30	<u>\$ 17,446</u>	<u>\$ 17,446</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**CAPITAL FACILITIES FUND**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Other Local Revenue	\$ 2,062	\$ 2,062	\$ -
<b>Total Revenues</b>	<u>2,062</u>	<u>2,062</u>	<u>-</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal	2,069	2,069	-
<b>Total Expenditures</b>	<u>2,069</u>	<u>2,069</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(7)	(7)	-
<b>Fund Balance, July 1</b>	7	7	-
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
ORGANIZATION  
JUNE 30, 2024

The Blochman Union School District was established around 1883, and is located within Santa Barbara County. There were no changes in the boundaries of the District during the current fiscal year. The District currently operates one elementary for grades kindergarten through eighth.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Shannon Clay	President	2026
Kelly Salas-Ernst	Clerk	2024
Tom Gibbons	Member	2026
Daniella Pearce	Member	2024
Jeania Reasner	Member	2024

ADMINISTRATION

Doug Brown  
Superintendent/Principal

**BLOCHMAN UNION SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through third	76.60	76.98
Fourth through sixth	68.12	68.83
Seventh and eighth	<u>42.70</u>	<u>42.92</u>
	<u>187.42</u>	<u>188.73</u>

Average daily attendance 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.

There were no audit findings which resulted in necessary revisions to attendance.

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

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2023-24 Actual Minutes</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	57,540	180	In compliance
Grade 1	50,400	54,840	180	In compliance
Grade 2	50,400	54,840	180	In compliance
Grade 3	50,400	54,840	180	In compliance
Grade 4	54,000	54,840	180	In compliance
Grade 5	54,000	54,840	180	In compliance
Grade 6	54,000	54,840	180	In compliance
Grade 7	54,000	54,840	180	In compliance
Grade 8	54,000	54,840	180	In compliance

Districts must maintain their instructional minutes at the Education Code Section 46207 minutes requirement.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its targeted funding.

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

<u>General Fund</u>	<u>2025 (budget)</u> <u>(note 2)</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Revenues and other financial sources	<u>\$ 3,338,550</u>	<u>\$ 3,836,439</u>	<u>\$ 3,568,430</u>	<u>\$ 3,733,333</u>
Expenditures	<u>4,414,468</u>	<u>3,491,851</u>	<u>3,168,205</u>	<u>2,590,180</u>
Other uses and transfers	<u></u>	<u></u>	<u></u>	<u></u>
Total outgo	<u>4,414,468</u>	<u>3,491,851</u>	<u>3,168,205</u>	<u>2,590,180</u>
Change in fund balance	<u>(1,075,918)</u>	<u>344,588</u>	<u>400,225</u>	<u>1,143,153</u>
Ending fund balance	<u>\$ 3,979,972</u>	<u>\$ 5,055,890</u>	<u>\$ 4,711,302</u>	<u>\$ 4,311,077</u>
Available reserves (note 1)	<u>\$ 3,842,150</u>	<u>\$ 4,779,961</u>	<u>\$ 4,314,492</u>	<u>\$ 3,541,529</u>
Reserve for economic uncertainties	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undesignated/unassigned fund balance	<u>\$ 3,842,150</u>	<u>\$ 4,779,961</u>	<u>\$ 4,314,492</u>	<u>\$ 3,541,529</u>
Available reserves as a percentage of total outgo	87.0%	136.9%	136.2%	136.7%
Total long-term liabilities	<u>\$ 2,512,372</u>	<u>\$ 2,520,972</u>	<u>\$ 2,091,894</u>	<u>\$ 1,401,308</u>
Average daily attendance at P-2	195	187	167	167

This schedule discloses the District's financial trends by displaying past fiscal years' data along with current fiscal 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.

The General Fund balance has increased by \$744,813 over the past two fiscal years. The fiscal year 2024-25 budget projects a decrease of \$1,075,918. For a District this size, the State recommends available reserves of at least the greater of \$80,000 or 5%.

The District has incurred an operating surplus in each of the past three fiscal years. The District anticipates an operating deficit during the 2024-25 fiscal year. Total long-term liabilities have increased by \$1,119,664 over the past two fiscal years.

Average daily attendance has increased by 20 over the past two fiscal years. An increase in 8 ADA is anticipated during the fiscal year 2024-25.

**NOTES:**

- 1 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 2 Budget 2025 is included for analytical purposes only and has not been subjected to audit.

**BLOCHMAN UNION SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
JUNE 30, 2024**

<u>Charter School</u>	<u>Charter School Number</u>	<u>Inclusion in Financial Statements</u>
Family Partnership Home Study	0763	Not Included
Trivium Charter School	1319	Not Included
Trivium Charter School Adventure	1994	Not Included
Trivium Charter School Voyage	1995	Not Included

**BLOCHMAN UNION SCHOOL DISTRICT**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
JUNE 30, 2024**

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>
June 30, 2024, annual financial and budget report fund balances/net position	\$ 5,055,890	\$ 17,446
June 30, 2024, audited financial statements fund balances/net position	<u>\$ 5,055,890</u>	<u>\$ 17,446</u>
		<u>General Long-Term Liabilities</u>
June 30, 2024, annual financial and budget report long-term total liabilities		\$ 17,593
Understatement of net pension liability		2,494,379
Understatement of lease liability		<u>9,000</u>
June 30, 2024, audited financial statements long-term total liabilities		<u>\$ 2,520,972</u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the annual financial and budget report to the audited financial statements.

<u>Cafeteria Fund</u>	<u>Associated Student Body Fund</u>	<u>Capital Facilities Fund</u>	<u>Self-Insurance Fund</u>
<u>\$ 72,977</u>	<u>\$ 35,455</u>	<u>\$ -</u>	<u>\$ 54,756</u>
<u><u>\$ 72,977</u></u>	<u><u>\$ 35,455</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 54,756</u></u>



**INDEPENDENT AUDITORS' 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**

Board of Trustees  
Blochman Union School District  
Santa Maria, 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, the major fund, and the aggregate remaining fund information of the Blochman Union School District (the District), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 20, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 statement. 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.

*Moss, Levy & Hartzheim LLP*  
Santa Maria, California  
November 20, 2024

## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees  
Blochman Union School District  
Santa Maria, California

### Report on State Compliance

#### Opinion

We have audited the Blochman Union School District's (the District) compliance with the types of compliance requirements described in the *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Blochman Union School District's state programs identified below for the fiscal year ended June 30, 2024.

In our opinion, the Blochman Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule below for the fiscal year ended June 30, 2024.

#### Basis for Opinion

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 California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our 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 opinion. Our audit does not provide a legal determination of the 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 laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its state programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 GAAS, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* 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 controls. 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 judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the 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 *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Blochman Union School District's internal control. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios 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	Yes
Apprenticeship, Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Yes
<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 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

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>CHARTER SCHOOLS:</b>	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

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.

#### 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 a 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 from those charged with governance.

Our consideration of internal control over compliance was the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above 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 *2023-2024 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Moss, Remy & Hartgen LLP*

Santa Maria, California  
November 20, 2024

The term “not applicable” is used above to mean either Blochman Union School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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**FINDINGS AND RECOMMENDATIONS SECTION**

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2024**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors’ report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes      X   No

Significant deficiencies identified not considered  
to be material weaknesses?

\_\_\_\_\_ Yes      X   None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes      X   No

**State Awards**

Any audit findings disclosed that are required to be  
reported in accordance with Standards and Procedures  
for Audits of California K-12 Local Education Agencies?

\_\_\_\_\_ Yes      X   No

Type of auditors’ report issued on compliance  
for state programs:

Unmodified

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2024**

**Section II – Financial Statements Findings**

There were no financial statement findings and questioned costs.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2024**

**Section III – State Award Findings and Questioned Costs**

There were no state award findings and questioned costs.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2024**

**Section II – Financial Statements Findings**

There were no prior fiscal year financial statement findings or questioned costs.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2024**

**Section III – State Award Findings and Questioned Costs**

There were no prior fiscal year state award findings and questioned costs.

VII - C

**BLOCHMAN UNION SCHOOL DISTRICT  
2024/2025 FIRST INTERIM BUDGET ASSUMPTIONS**

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**Governing Board Meeting:**

**DECEMBER 10, 2024**

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**Topic:**

The First Interim Budget for the 2024/2025 fiscal year and multi-year projections for 2025/2026 and 2026/2027.

**Discussion:**

The First Interim Budget for the Blochman Union School District 2024/2025 and two subsequent fiscal years is based on the following assumptions:

**REVENUE ASSUMPTIONS – Unrestricted General Fund**

- **Local Control Funding Formula (LCFF)**
  - LCFF funding was budgeted based on FCMAT’s LCFF calculator v25.2a which was updated based on the Enacted State budget.
  - Enrollment was assumed to be 209 with a funded Average Daily Attendance (ADA) of 196.65. Our enrollment has returned to pre-pandemic levels, and we expect it to remain at these levels over the next three years. Also, as a conservative measure, charter school oversight fees are not included in the budget. Assuming that we will continue to receive these fees, then there will not be a budget deficit in the current or subsequent fiscal years.
- **Property Tax Revenue**
  - Property taxes are budgeted based on the 2024/2025 P-1 Property Tax report, as revised on 10/24/2024, provided by School Business Advisory Services. The district pays in-lieu property taxes to each of its four charter schools based on the formula provided in the California Education Code.
- **Lottery**
  - Lottery revenues were budgeted based on the planning factors provided by School Services of California. Unrestricted lottery revenues were budgeted at \$191 per ADA.
- **Mandated Cost Revenue**
  - The district participates in the Mandated Block Grant program which is estimated and budgeted at \$38.21 per ADA for the current year, \$39.33 per ADA for 2025/2026, and \$40.54 per ADA for 2026/2027.
- **Transportation**
  - Transportation was funded at \$55,887 per the LCFF Calculator. Education Code Sections 39800.1 and 41850.1 provides for additional transportation funding. We received a total of \$99,857 in FY 2023/2024 and we expect to receive a similar amount in FY 2024/2025 and the two subsequent fiscal years.
- **Charter School Oversight Fees**
  - As a conservative measure, charter school oversight fees are budgeted when received at the end of each fiscal year.
- **Other Local Revenue**
  - Other local revenue consists of interest on funds held by the county treasurer, facility rentals, surplus sales, and donations not tied to specific locally restricted programs or activities. Most donations are not budgeted for until received.

## REVENUE ASSUMPTIONS – Restricted General Fund

- **Federal Categorical Programs**
  - These programs include Special Education base and discretionary grants. Revenues for Special Education are based on the estimate provided by the Santa Barbara County SELPA office. Beginning with fiscal year 2020/2021, the district began receiving Title I funds. The 2024/2025 Title I allocation is estimated to be \$18,829. Federal categorical funding provided by the Expanded Learning Opportunity Program is estimated to be \$113,031, with a carryover balance of \$47,010 from the prior year.
- **Other State Revenues**
  - These revenues include Special Education revenues which are based on the estimates provided by the Santa Barbara County SELPA office. Also included are Lottery Instructional Materials which are budgeted at \$82 per ADA. The balance of the state categorical funding for the Universal Pre-K Planning grant in the amount of approximately \$45,000 was not spent in 2023/2024 but will be expended by the end of the 2024/2025 fiscal year. Other state revenues include Title IV (Rural Education Achievement Program) funding.

## EXPENDITURE ASSUMPTIONS

- **Staffing**
  - Negotiations are settled for the next three fiscal years. All staff will receive a 3% increase each year for 2024/2025, 2025/2026, and 2026/2027 fiscal years.
  - Two employees have moved from classified positions to certificated positions. One will be a regular classroom teacher and the other will be an intervention teacher. We hired a .78 FTE Instructional Aide and added an additional.11 FTE Speech/Language Pathologist.
  - Employee benefits include the district’s contribution for health insurance, STRS, PERS, and other statutory contributions.
  - Our Expanded Learning Opportunity Program has expanded instructional days by an additional 30 days. The costs associated with this program will be covered by categorical funding and will not impact the General Fund.
- **Curriculum**
  - The district does not plan to adopt any new curriculum during the 2024/2025 or two subsequent fiscal years.
- **Books, Supplies, and Equipment**
  - Expenditures for books, supplies, and equipment will remain consistent during the 2024/2025 and two subsequent fiscal years.
- **Other Services**
  - The district is currently contracting for the following services:
    - Fiscal services
    - Music
    - Transportation
- **Facilities**
  - We plan to continue with necessary, on-going maintenance to ensure our facilities are adequate and safe for students. We completed our door and MUR window replacement projects. Funds for these projects came from our General Fund reserves. We accepted a bid to upgrade our electrical system. The projected completion date for this project is January of 2026.

## **FUND BALANCE**

- The beginning fund balances for the First Interim Budget are based on the estimated actual fund balances for 2023/2024. School renovation projects are being funded by General Fund reserves, thus the decrease in the General Fund balance.

## **CASH FLOWS**

- The total General Fund cash flow balance is projected to be \$3,429,973 at 6/30/2025 and \$3,002,727 at 6/30/2026. There will be a small cash deferral from June 2025 to July 2025. This is an immaterial amount for our district, so it was not addressed in the cash flow statement.

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	2,614,380.00	2,614,380.00	228,838.48	2,625,395.00	11,015.00	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,912.00	41,912.00	28,084.40	43,215.30	1,303.30	3.1%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	40,413.01	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,756,292.00	2,756,292.00	297,335.89	2,768,610.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,073,293.25	1,073,293.25	220,987.00	1,080,072.34	(6,779.09)	-0.6%
2) Classified Salaries		2000-2999	397,431.21	397,431.21	117,624.13	387,628.35	9,802.86	2.5%
3) Employee Benefits		3000-3999	527,636.34	527,636.34	125,960.38	517,983.43	9,652.91	1.8%
4) Books and Supplies		4000-4999	156,841.00	156,841.00	46,445.23	162,294.30	(5,453.30)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	565,134.88	565,134.88	172,347.67	560,984.88	4,150.00	0.7%
6) Capital Outlay		6000-6999	920,000.00	920,000.00	629,274.90	920,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	28,710.77	28,710.77	10,978.07	28,710.77	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			3,669,047.45	3,669,047.45	1,323,617.38	3,657,674.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(912,755.45)	(912,755.45)	(1,026,281.49)	(889,063.77)		
<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	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	(25,555.00)	(25,555.00)	0.00	(25,555.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,555.00)	(25,555.00)	0.00	(25,555.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(938,310.45)	(938,310.45)	(1,026,281.49)	(914,618.77)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,954,105.09	3,954,105.09		4,780,460.65	826,355.56	20.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,954,105.09	3,954,105.09		4,780,460.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,954,105.09	3,954,105.09		4,780,460.65		
2) Ending Balance, June 30 (E + F1e)			3,015,794.64	3,015,794.64		3,865,841.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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	3,015,794.64	3,015,794.64		3,865,841.88		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,598,263.00	1,598,263.00	521,408.00	1,996,449.00	398,186.00	24.9%
Education Protection Account State Aid - Current Year		8012	741,596.00	741,596.00	97,640.00	337,696.00	(403,900.00)	-54.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,741.00	1,741.00	0.00	1,766.00	25.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	514,835.00	514,835.00	(847.80)	560,387.00	45,552.00	8.8%
Unsecured Roll Taxes		8042	18,228.00	18,228.00	19,049.06	20,132.00	1,904.00	10.4%
Prior Years' Taxes		8043	931.00	931.00	1,502.01	1,373.00	442.00	47.5%
Supplemental Taxes		8044	337,500.00	337,500.00	38,979.21	343,061.00	5,561.00	1.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,118,060.00	1,118,060.00	0.00	1,173,270.00	55,210.00	4.9%
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			4,331,154.00	4,331,154.00	677,730.48	4,434,134.00	102,980.00	2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,716,774.00)	(1,716,774.00)	(448,892.00)	(1,808,739.00)	(91,965.00)	5.4%
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			2,614,380.00	2,614,380.00	228,838.48	2,625,395.00	11,015.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	7,441.00	7,441.00	0.00	7,441.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,471.00	34,471.00	124.40	35,774.30	1,303.30	3.8%
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		

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	27,960.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,912.00</b>	<b>41,912.00</b>	<b>28,084.40</b>	<b>43,215.30</b>	<b>1,303.30</b>	<b>3.1%</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	75,000.00	75,000.00	37,839.27	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,000.00	25,000.00	2,573.74	25,000.00	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>100,000.00</b>	<b>100,000.00</b>	<b>40,413.01</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,756,292.00</b>	<b>2,756,292.00</b>	<b>297,335.89</b>	<b>2,768,610.30</b>	<b>12,318.30</b>	<b>0.4%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	754,141.52	754,141.52	139,972.30	755,341.50	(1,199.98)	-0.2%
Certificated Pupil Support Salaries		1200	142,530.69	142,530.69	20,474.34	143,109.76	(579.07)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	176,621.04	176,621.04	60,540.36	181,621.08	(5,000.04)	-2.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,073,293.25</b>	<b>1,073,293.25</b>	<b>220,987.00</b>	<b>1,080,072.34</b>	<b>(6,779.09)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	135,910.68	135,910.68	40,005.77	140,568.09	(4,657.41)	-3.4%
Classified Support Salaries		2200	162,544.29	162,544.29	50,359.39	147,804.69	14,739.60	9.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,976.24	98,976.24	27,258.97	99,255.57	(279.33)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>397,431.21</b>	<b>397,431.21</b>	<b>117,624.13</b>	<b>387,628.35</b>	<b>9,802.86</b>	<b>2.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	166,006.89	166,006.89	36,681.46	176,632.20	(10,625.31)	-6.4%
PERS		3201-3202	151,956.01	151,956.01	37,512.82	132,430.73	19,525.28	12.8%
OASDI/Medicare/Alternative		3301-3302	51,868.98	51,868.98	12,948.94	51,372.41	496.57	1.0%
Health and Welfare Benefits		3401-3402	134,100.19	134,100.19	34,950.03	133,894.39	205.80	0.2%
Unemployment Insurance		3501-3502	717.49	717.49	906.10	714.74	2.75	0.4%
Workers' Compensation		3601-3602	12,986.78	12,986.78	2,961.03	12,938.96	47.82	0.4%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>527,636.34</b>	<b>527,636.34</b>	<b>125,960.38</b>	<b>517,983.43</b>	<b>9,652.91</b>	<b>1.8%</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	10,150.00	10,150.00	8,005.38	20,150.00	(10,000.00)	-98.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	127,691.00	127,691.00	33,327.89	123,144.30	4,546.70	3.6%
Noncapitalized Equipment		4400	19,000.00	19,000.00	5,111.96	19,000.00	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>156,841.00</b>	<b>156,841.00</b>	<b>46,445.23</b>	<b>162,294.30</b>	<b>(5,453.30)</b>	<b>-3.5%</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	7,350.00	7,350.00	637.57	7,350.00	0.00	0.0%
Dues and Memberships		5300	5,655.87	5,655.87	6,621.07	5,655.87	0.00	0.0%
Insurance		5400-5450	27,058.80	27,058.80	28,278.80	27,058.80	0.00	0.0%
Operations and Housekeeping Services		5500	56,300.00	56,300.00	13,033.26	56,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	6,200.00	0.00	6,200.00	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	424,441.21	424,441.21	111,329.66	420,291.21	4,150.00	1.0%
Communications		5900	38,129.00	38,129.00	12,447.31	38,129.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>565,134.88</b>	<b>565,134.88</b>	<b>172,347.67</b>	<b>560,984.88</b>	<b>4,150.00</b>	<b>0.7%</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	900,000.00	900,000.00	629,274.90	900,000.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>920,000.00</b>	<b>920,000.00</b>	<b>629,274.90</b>	<b>920,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
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	10,710.77	10,710.77	0.00	10,710.77	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	18,000.00	18,000.00	10,978.07	18,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>28,710.77</b>	<b>28,710.77</b>	<b>10,978.07</b>	<b>28,710.77</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</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>TOTAL, EXPENDITURES</b>			<b>3,669,047.45</b>	<b>3,669,047.45</b>	<b>1,323,617.38</b>	<b>3,657,674.07</b>	<b>11,373.38</b>	<b>0.3%</b>
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(25,555.00)	(25,555.00)	0.00	(25,555.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(25,555.00)</b>	<b>(25,555.00)</b>	<b>0.00</b>	<b>(25,555.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(25,555.00)</b>	<b>(25,555.00)</b>	<b>0.00</b>	<b>(25,555.00)</b>	<b>0.00</b>	<b>0.0%</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	60,061.00	60,061.00	392.00	60,061.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,290.35	99,290.35	(8,535.00)	98,745.35	(545.00)	-0.5%
3) Other State Revenue		8300-8599	322,657.00	322,657.00	86,905.66	312,186.99	(10,470.01)	-3.2%
4) Other Local Revenue		8600-8799	100,250.00	100,250.00	65,298.00	100,250.00	0.00	0.0%
5) TOTAL, REVENUES			582,258.35	582,258.35	144,060.66	571,243.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	270,223.04	270,223.04	72,102.86	262,191.11	8,031.93	3.0%
2) Classified Salaries		2000-2999	136,179.36	136,179.36	51,397.09	208,951.97	(72,772.61)	-53.4%
3) Employee Benefits		3000-3999	230,269.72	230,269.72	40,666.10	269,992.14	(39,722.42)	-17.3%
4) Books and Supplies		4000-4999	36,522.00	36,522.00	34,380.77	37,858.60	(1,336.60)	-3.7%
5) Services and Other Operating Expenditures		5000-5999	22,922.31	22,922.31	(1,924.51)	9,009.57	13,912.74	60.7%
6) Capital Outlay		6000-6999	41,063.62	41,063.62	0.00	40,876.75	186.87	0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,240.00	8,240.00	0.00	8,240.00	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			745,420.05	745,420.05	196,622.31	837,120.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(163,161.70)	(163,161.70)	(52,561.65)	(265,876.80)		
<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	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	25,555.00	25,555.00	0.00	25,555.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,555.00	25,555.00	0.00	25,555.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(137,606.70)	(137,606.70)	(52,561.65)	(240,321.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,232.57	227,232.57		275,429.16	48,196.59	21.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,232.57	227,232.57		275,429.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,232.57	227,232.57		275,429.16		
2) Ending Balance, June 30 (E + F1e)			89,625.87	89,625.87		35,107.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	89,625.87	89,625.87		35,107.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	60,061.00	60,061.00	392.00	60,061.00	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			60,061.00	60,061.00	392.00	60,061.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	36,375.00	36,375.00	(8,535.00)	36,375.00	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	19,374.00	19,374.00	0.00	18,829.00	(545.00)	-2.8%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	43,541.35	43,541.35	0.00	43,541.35	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,290.35</b>	<b>99,290.35</b>	<b>(8,535.00)</b>	<b>98,745.35</b>	<b>(545.00)</b>	<b>-0.5%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
<b>ROC/P Entitlement</b>								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Special Education Master Plan</b>								
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	14,022.00	14,022.00	759.36	15,358.60	1,336.60	9.5%
<b>Tax Relief Subventions</b>								
<b>Restricted Levies - Other</b>								
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	308,635.00	308,635.00	86,146.30	296,828.39	(11,806.61)	-3.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>322,657.00</b>	<b>322,657.00</b>	<b>86,905.66</b>	<b>312,186.99</b>	<b>(10,470.01)</b>	<b>-3.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,000.00	1,000.00	0.00	1,000.00	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	99,250.00	99,250.00	65,298.00	99,250.00	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>100,250.00</b>	<b>100,250.00</b>	<b>65,298.00</b>	<b>100,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>582,258.35</b>	<b>582,258.35</b>	<b>144,060.66</b>	<b>571,243.34</b>	<b>(11,015.01)</b>	<b>-1.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	47,729.50	47,729.50	11,194.38	47,731.50	(2.00)	0.0%
Certificated Pupil Support Salaries		1200	163,761.04	163,761.04	41,330.98	155,727.11	8,033.93	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	58,732.50	58,732.50	19,577.50	58,732.50	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>270,223.04</b>	<b>270,223.04</b>	<b>72,102.86</b>	<b>262,191.11</b>	<b>8,031.93</b>	<b>3.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	136,179.36	136,179.36	47,590.30	174,654.62	(38,475.26)	-28.3%
Classified Support Salaries		2200	0.00	0.00	3,806.79	34,297.35	(34,297.35)	New
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>			<b>136,179.36</b>	<b>136,179.36</b>	<b>51,397.09</b>	<b>208,951.97</b>	<b>(72,772.61)</b>	<b>-53.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	130,948.30	130,948.30	8,915.44	130,948.30	0.00	0.0%
PERS		3201-3202	50,019.12	50,019.12	15,251.90	69,805.81	(19,786.69)	-39.6%
OASDI/Medicare/Alternative		3301-3302	16,742.97	16,742.97	5,611.17	22,698.20	(5,955.23)	-35.6%
Health and Welfare Benefits		3401-3402	28,767.00	28,767.00	9,736.32	41,978.76	(13,211.76)	-45.9%
Unemployment Insurance		3501-3502	198.50	198.50	60.31	238.79	(40.29)	-20.3%
Workers' Compensation		3601-3602	3,593.83	3,593.83	1,090.96	4,322.28	(728.45)	-20.3%
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>230,269.72</b>	<b>230,269.72</b>	<b>40,666.10</b>	<b>269,992.14</b>	<b>(39,722.42)</b>	<b>-17.3%</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	14,022.00	14,022.00	15,869.62	14,022.00	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	22,500.00	22,500.00	11,478.88	23,836.60	(1,336.60)	-5.9%
Noncapitalized Equipment		4400	0.00	0.00	7,032.27	0.00	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>36,522.00</b>	<b>36,522.00</b>	<b>34,380.77</b>	<b>37,858.60</b>	<b>(1,336.60)</b>	<b>-3.7%</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	2,200.00	2,200.00	387.99	2,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,722.31	20,722.31	(2,312.50)	6,809.57	13,912.74	67.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,922.31</b>	<b>22,922.31</b>	<b>(1,924.51)</b>	<b>9,009.57</b>	<b>13,912.74</b>	<b>60.7%</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	40,876.75	(40,876.75)	New
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	41,063.62	41,063.62	0.00	0.00	41,063.62	100.0%
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>41,063.62</b>	<b>41,063.62</b>	<b>0.00</b>	<b>40,876.75</b>	<b>186.87</b>	<b>0.5%</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	8,240.00	8,240.00	0.00	8,240.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,240.00	8,240.00	0.00	8,240.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			745,420.05	745,420.05	196,622.31	837,120.14	(91,700.09)	-12.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	25,555.00	25,555.00	0.00	25,555.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			25,555.00	25,555.00	0.00	25,555.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			25,555.00	25,555.00	0.00	25,555.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,674,441.00	2,674,441.00	229,230.48	2,685,456.00	11,015.00	0.4%
2) Federal Revenue		8100-8299	99,290.35	99,290.35	(8,535.00)	98,745.35	(545.00)	-0.5%
3) Other State Revenue		8300-8599	364,569.00	364,569.00	114,990.06	355,402.29	(9,166.71)	-2.5%
4) Other Local Revenue		8600-8799	200,250.00	200,250.00	105,711.01	200,250.00	0.00	0.0%
5) TOTAL, REVENUES			3,338,550.35	3,338,550.35	441,396.55	3,339,853.64		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,343,516.29	1,343,516.29	293,089.86	1,342,263.45	1,252.84	0.1%
2) Classified Salaries		2000-2999	533,610.57	533,610.57	169,021.22	596,580.32	(62,969.75)	-11.8%
3) Employee Benefits		3000-3999	757,906.06	757,906.06	166,626.48	787,975.57	(30,069.51)	-4.0%
4) Books and Supplies		4000-4999	193,363.00	193,363.00	80,826.00	200,152.90	(6,789.90)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	588,057.19	588,057.19	170,423.16	569,994.45	18,062.74	3.1%
6) Capital Outlay		6000-6999	961,063.62	961,063.62	629,274.90	960,876.75	186.87	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,950.77	36,950.77	10,978.07	36,950.77	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			4,414,467.50	4,414,467.50	1,520,239.69	4,494,794.21		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,075,917.15)	(1,075,917.15)	(1,078,843.14)	(1,154,940.57)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,075,917.15)	(1,075,917.15)	(1,078,843.14)	(1,154,940.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,181,337.66	4,181,337.66		5,055,889.81	874,552.15	20.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,181,337.66	4,181,337.66		5,055,889.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,181,337.66	4,181,337.66		5,055,889.81		
2) Ending Balance, June 30 (E + F1e)			3,105,420.51	3,105,420.51		3,900,949.24		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	89,625.87	89,625.87		35,107.36		
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	3,015,794.64	3,015,794.64		3,865,841.88		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,598,263.00	1,598,263.00	521,408.00	1,996,449.00	398,186.00	24.9%
Education Protection Account State Aid - Current Year		8012	741,596.00	741,596.00	97,640.00	337,696.00	(403,900.00)	-54.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,741.00	1,741.00	0.00	1,766.00	25.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	514,835.00	514,835.00	(847.80)	560,387.00	45,552.00	8.8%
Unsecured Roll Taxes		8042	18,228.00	18,228.00	19,049.06	20,132.00	1,904.00	10.4%
Prior Years' Taxes		8043	931.00	931.00	1,502.01	1,373.00	442.00	47.5%
Supplemental Taxes		8044	337,500.00	337,500.00	38,979.21	343,061.00	5,561.00	1.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,118,060.00	1,118,060.00	0.00	1,173,270.00	55,210.00	4.9%
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			4,331,154.00	4,331,154.00	677,730.48	4,434,134.00	102,980.00	2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,716,774.00)	(1,716,774.00)	(448,892.00)	(1,808,739.00)	(91,965.00)	5.4%
Property Taxes Transfers		8097	60,061.00	60,061.00	392.00	60,061.00	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			2,674,441.00	2,674,441.00	229,230.48	2,685,456.00	11,015.00	0.4%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	36,375.00	36,375.00	(8,535.00)	36,375.00	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	19,374.00	19,374.00	0.00	18,829.00	(545.00)	-2.8%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	43,541.35	43,541.35	0.00	43,541.35	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,290.35</b>	<b>99,290.35</b>	<b>(8,535.00)</b>	<b>98,745.35</b>	<b>(545.00)</b>	<b>-0.5%</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	7,441.00	7,441.00	0.00	7,441.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,493.00	48,493.00	883.76	51,132.90	2,639.90	5.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	308,635.00	308,635.00	114,106.30	296,828.39	(11,806.61)	-3.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>364,569.00</b>	<b>364,569.00</b>	<b>114,990.06</b>	<b>355,402.29</b>	<b>(9,166.71)</b>	<b>-2.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	75,000.00	75,000.00	37,839.27	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	26,000.00	26,000.00	2,573.74	26,000.00	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	99,250.00	99,250.00	65,298.00	99,250.00	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>200,250.00</b>	<b>200,250.00</b>	<b>105,711.01</b>	<b>200,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,338,550.35</b>	<b>3,338,550.35</b>	<b>441,396.55</b>	<b>3,339,853.64</b>	<b>1,303.29</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	801,871.02	801,871.02	151,166.68	803,073.00	(1,201.98)	-0.1%
Certificated Pupil Support Salaries		1200	306,291.73	306,291.73	61,805.32	298,836.87	7,454.86	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	235,353.54	235,353.54	80,117.86	240,353.58	(5,000.04)	-2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,343,516.29</b>	<b>1,343,516.29</b>	<b>293,089.86</b>	<b>1,342,263.45</b>	<b>1,252.84</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	272,090.04	272,090.04	87,596.07	315,222.71	(43,132.67)	-15.9%
Classified Support Salaries		2200	162,544.29	162,544.29	54,166.18	182,102.04	(19,557.75)	-12.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,976.24	98,976.24	27,258.97	99,255.57	(279.33)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>533,610.57</b>	<b>533,610.57</b>	<b>169,021.22</b>	<b>596,580.32</b>	<b>(62,969.75)</b>	<b>-11.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	296,955.19	296,955.19	45,596.90	307,580.50	(10,625.31)	-3.6%
PERS		3201-3202	201,975.13	201,975.13	52,764.72	202,236.54	(261.41)	-0.1%
OASDI/Medicare/Alternative		3301-3302	68,611.95	68,611.95	18,560.11	74,070.61	(5,458.66)	-8.0%
Health and Welfare Benefits		3401-3402	162,867.19	162,867.19	44,686.35	175,873.15	(13,005.96)	-8.0%
Unemployment Insurance		3501-3502	915.99	915.99	966.41	953.53	(37.54)	-4.1%
Workers' Compensation		3601-3602	16,580.61	16,580.61	4,051.99	17,261.24	(680.63)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>757,906.06</b>	<b>757,906.06</b>	<b>166,626.48</b>	<b>787,975.57</b>	<b>(30,069.51)</b>	<b>-4.0%</b>
<b>BOOKS AND SUPPLIES</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	24,172.00	24,172.00	23,875.00	34,172.00	(10,000.00)	-41.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	150,191.00	150,191.00	44,806.77	146,980.80	3,210.10	2.1%
Noncapitalized Equipment		4400	19,000.00	19,000.00	12,144.23	19,000.00	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>193,363.00</b>	<b>193,363.00</b>	<b>80,826.00</b>	<b>200,152.90</b>	<b>(6,789.90)</b>	<b>-3.5%</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	9,550.00	9,550.00	1,025.56	9,550.00	0.00	0.0%
Dues and Memberships		5300	5,655.87	5,655.87	6,621.07	5,655.87	0.00	0.0%
Insurance		5400-5450	27,058.80	27,058.80	28,278.80	27,058.80	0.00	0.0%
Operations and Housekeeping Services		5500	56,300.00	56,300.00	13,033.26	56,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	6,200.00	0.00	6,200.00	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	445,163.52	445,163.52	109,017.16	427,100.78	18,062.74	4.1%
Communications		5900	38,129.00	38,129.00	12,447.31	38,129.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>588,057.19</b>	<b>588,057.19</b>	<b>170,423.16</b>	<b>569,994.45</b>	<b>18,062.74</b>	<b>3.1%</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	900,000.00	900,000.00	629,274.90	940,876.75	(40,876.75)	-4.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	61,063.62	61,063.62	0.00	20,000.00	41,063.62	67.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>961,063.62</b>	<b>961,063.62</b>	<b>629,274.90</b>	<b>960,876.75</b>	<b>186.87</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	8,240.00	8,240.00	0.00	8,240.00	0.00	0.0%
Payments to County Offices		7142	10,710.77	10,710.77	0.00	10,710.77	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	18,000.00	18,000.00	10,978.07	18,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,950.77	36,950.77	10,978.07	36,950.77	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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>4,414,467.50</b>	<b>4,414,467.50</b>	<b>1,520,239.69</b>	<b>4,494,794.21</b>	<b>(80,326.71)</b>	<b>-1.8%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>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		
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</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>

Resource	Description	2024-25 Projected Totals
6500	Special Education	33,306.13
7311	Classified School Employee Professional Development Block Grant	470.62
9010	Other Restricted Local	1,330.61
Total, Restricted Balance		35,107.36

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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.00	5,000.00		
<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	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	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		
<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	36,775.26	36,775.26		35,455.37	(1,319.89)	-3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,775.26	36,775.26		35,455.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,775.26	36,775.26		35,455.37		
2) Ending Balance, June 30 (E + F1e)								
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	36,775.26	36,775.26		35,455.37		
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</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)
<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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<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%
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>								
Materials and Supplies		4300	5,000.00	5,000.00	0.00	5,000.00	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>			5,000.00	5,000.00	0.00	5,000.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,000.00	5,000.00	0.00	5,000.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(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 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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	35,455.37
Total, Restricted Balance		35,455.37

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	103,500.00	103,500.00	16,103.98	103,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	118,000.00	118,000.00	8,893.51	118,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	922.92	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			224,000.00	224,000.00	25,920.41	224,000.00		
<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	81,489.22	81,489.22	25,789.09	83,147.19	(1,657.97)	-2.0%
3) Employee Benefits		3000-3999	29,054.98	29,054.98	9,084.37	29,480.05	(425.07)	-1.5%
4) Books and Supplies		4000-4999	136,100.00	136,100.00	40,284.37	136,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,740.00	9,740.00	6,059.18	9,840.00	(100.00)	-1.0%
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			256,384.20	256,384.20	81,217.01	258,567.24		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,384.20)	(32,384.20)	(55,296.60)	(34,567.24)		
<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>			(32,384.20)	(32,384.20)	(55,296.60)	(34,567.24)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,548.92	47,548.92		72,977.54	25,428.62	53.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,548.92	47,548.92		72,977.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,548.92	47,548.92		72,977.54		
2) Ending Balance, June 30 (E + F1e)			15,164.72	15,164.72		38,410.30		
<b>Components of Ending Fund Balance</b>								
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	15,164.72	15,164.72		38,410.30		
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	89,000.00	89,000.00	10,328.65	89,000.00	0.00	0.0%
Donated Food Commodities		8221	14,500.00	14,500.00	5,775.33	14,500.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>103,500.00</b>	<b>103,500.00</b>	<b>16,103.98</b>	<b>103,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	118,000.00	118,000.00	8,893.51	118,000.00	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>			<b>118,000.00</b>	<b>118,000.00</b>	<b>8,893.51</b>	<b>118,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	2,000.00	2,000.00	611.75	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	311.17	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>922.92</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>224,000.00</b>	<b>224,000.00</b>	<b>25,920.41</b>	<b>224,000.00</b>		
<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%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	81,489.22	81,489.22	25,789.09	83,147.19	(1,657.97)	-2.0%
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>			<b>81,489.22</b>	<b>81,489.22</b>	<b>25,789.09</b>	<b>83,147.19</b>	<b>(1,657.97)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,042.83	22,042.83	6,885.87	22,356.19	(313.36)	-1.4%
OASDI/Medicare/Alternative		3301-3302	6,233.92	6,233.92	1,952.22	6,329.79	(95.87)	-1.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	40.75	40.75	12.89	41.58	(.83)	-2.0%
Workers' Compensation		3601-3602	737.48	737.48	233.39	752.49	(15.01)	-2.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,054.98</b>	<b>29,054.98</b>	<b>9,084.37</b>	<b>29,480.05</b>	<b>(425.07)</b>	<b>-1.5%</b>
<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	25,000.00	25,000.00	4,190.44	25,000.00	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	2,613.37	4,000.00	0.00	0.0%
Food		4700	107,100.00	107,100.00	33,480.56	107,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,100.00	136,100.00	40,284.37	136,100.00	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	11.93	100.00	(100.00)	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	9,740.00	9,740.00	6,047.25	9,740.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,740.00	9,740.00	6,059.18	9,840.00	(100.00)	-1.0%
<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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			256,384.20	256,384.20	81,217.01	258,567.24		
<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%
<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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	38,410.30
Total, Restricted Balance		38,410.30

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	131.70	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	131.70	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	17,446.46	(17,446.46)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	17,446.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	131.70	(17,446.46)		
<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	131.70	(17,446.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	956.37	956.37		17,446.46	16,490.09	1,724.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			956.37	956.37		17,446.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			956.37	956.37		17,446.46		
2) Ending Balance, June 30 (E + F1e)			956.37	956.37		0.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	956.37	956.37		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>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
<b>LCFF Transfers</b>								
LCFF Transfers - Current Year		8091	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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	131.70	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%
<b>Other Local Revenue</b>								
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	131.70	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	131.70	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
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>								
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%
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								

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)
Operating Expenditures		5800	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 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	17,446.46	(17,446.46)	New
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	17,446.46	(17,446.46)	New
<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%
TOTAL, EXPENDITURES			0.00	0.00	0.00	17,446.46		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	.03	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.03	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	.03	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	.03	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.15	1.15		0.00	(1.15)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.15	1.15		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.15	1.15		0.00		
2) Ending Balance, June 30 (E + F1e)			1.15	1.15		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	9.95	9.95		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>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(8.80)	(8.80)		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>			<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 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	.03	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								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>.03</b>	<b>0.00</b>		
<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>			<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>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>			<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>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%
<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>								

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>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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
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	238,700.00	238,700.00	67,791.35	238,700.00	0.00	0.0%
5) TOTAL, REVENUES			238,700.00	238,700.00	67,791.35	238,700.00		
<b>B. EXPENSES</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 Expenses		5000-5999	238,000.00	238,000.00	78,105.20	238,000.00	0.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			238,000.00	238,000.00	78,105.20	238,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			700.00	700.00	(10,313.85)	700.00		
<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 NET POSITION (C + D4)</b>			700.00	700.00	(10,313.85)	700.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	34,329.81	34,329.81		54,756.16	20,426.35	59.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,329.81	34,329.81		54,756.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,329.81	34,329.81		54,756.16		
2) Ending Net Position, June 30 (E + F1e)			35,029.81	35,029.81		55,456.16		

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>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	35,029.81	35,029.81		55,456.16		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	242.26	700.00	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%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	238,000.00	238,000.00	67,549.09	238,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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>			238,700.00	238,700.00	67,791.35	238,700.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			238,700.00	238,700.00	67,791.35	238,700.00		
<b>CERTIFICATED SALARIES</b>								
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%
<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%
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>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and 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 EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400- 5450	238,000.00	238,000.00	78,105.20	238,000.00	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 - 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 EXPENSES</b>			238,000.00	238,000.00	78,105.20	238,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			238,000.00	238,000.00	78,105.20	238,000.00		
<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>								
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 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>			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
	Total, Restricted Net Position	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	194.75	194.75	196.65	196.65	1.90	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)	194.75	194.75	196.65	196.65	1.90	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	194.75	194.75	196.65	196.65	1.90	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>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

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

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: December 10, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Nancy Shafer Telephone: 805-937-1148  
Title: Interim Business Manager E-mail: blochman@blochmanusd.org

Criteria and Standards Review Summary

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

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

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

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

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	4,494,794.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	105,911.70
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	960,876.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	18,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				978,876.75
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	34,567.24
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)				3,444,573.00
<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)*				196.65
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,516.26
<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.)			2,890,103.26	15,313.43
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)			2,890,103.26	15,313.43
B. Required effort (Line A.2 times 90%)			2,601,092.93	13,782.09
C. Current year expenditures (Line I.E and Line II.B)			3,444,573.00	17,516.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

<b>Part I - General Administrative Share of Plant Services Costs</b>	
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.	
<b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>	
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)	53,740.06
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.	101,220.00
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.	
Interim Business Manager; fiscal oversight; .70 FTE	
<b>B. Salaries and Benefits - All Other Activities</b>	
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)	2,673,079.28
<b>C. Percentage of Plant Services Costs Attributable to General Administration</b>	
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.80%
<b>Part II - Adjustments for Employment Separation Costs</b>	
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.	
<b>A. Normal Separation Costs (optional)</b>	
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.	0.00
<b>B. Abnormal or Mass Separation Costs (required)</b>	
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
<b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>	
<b>A. Indirect Costs</b>	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	188,645.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	5,700.00
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)	20,102.69
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)	185.60
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)	214,633.59
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	214,633.59
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,699,742.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	446,024.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	642,783.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	700.00
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)	163,572.30
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	326,495.48
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)	3,014.40
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)	5,000.00
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)	151,467.24
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)	3,438,800.34
<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)	6.24%
<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/lc/">www.cde.ca.gov/fg/ac/lc/</a> ) (Line A10 divided by Line B19)	6.24%

**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>	214,633.59
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<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 (6.96%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<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>	0.00

Approved indirect cost rate: 6.96%  
 Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	2,625,395.00	2.79%	2,698,746.00	2.01%	2,753,076.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	43,215.30	0.00%	43,215.30	0.00%	43,215.30
4. Other Local Revenues	8600-8799	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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	(25,555.00)	741.75%	(215,108.06)	22.89%	(264,343.84)
6. Total (Sum lines A1 thru A5c)		2,743,055.30	(4.24%)	2,626,853.24	.19%	2,631,947.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,080,072.34		1,123,707.79
b. Step & Column Adjustment				21,601.45		22,474.00
c. Cost-of-Living Adjustment				22,034.00		22,924.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,080,072.34	4.04%	1,123,707.79	4.04%	1,169,105.79
2. Classified Salaries						
a. Base Salaries				387,628.35		407,242.35
b. Step & Column Adjustment				11,629.00		12,217.00
c. Cost-of-Living Adjustment				7,985.00		8,389.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	387,628.35	5.06%	407,242.35	5.06%	427,848.35
3. Employee Benefits	3000-3999	517,983.43	1.50%	525,753.00	1.50%	533,639.30
4. Books and Supplies	4000-4999	162,294.30	0.00%	162,294.30	0.00%	162,294.30
5. Services and Other Operating Expenditures	5000-5999	560,984.88	.66%	564,700.00	.71%	568,700.00
6. Capital Outlay	6000-6999	920,000.00	(91.85%)	75,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	28,710.77	0.00%	28,710.77	0.00%	28,710.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,657,674.07	(21.06%)	2,887,408.21	.10%	2,890,298.51
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(914,618.77)		(260,554.97)		(258,351.05)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,780,460.65		3,865,841.88		3,605,286.91
2. Ending Fund Balance (Sum lines C and D1)		3,865,841.88		3,605,286.91		3,346,935.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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						

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		0.00		0.00
2. Unassigned/Unappropriated	9790	3,865,841.88		3,605,286.91		3,346,935.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,865,841.88		3,605,286.91		3,346,935.86
<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	3,865,841.88		3,605,286.91		3,346,935.86
(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		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 (Sum lines E1a thru E2c)		3,865,841.88		3,605,286.91		3,346,935.86
<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.						

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	60,061.00	0.00%	60,061.00	0.00%	60,061.00
2. Federal Revenues	8100-8299	98,745.35	0.00%	98,745.35	0.00%	98,745.35
3. Other State Revenues	8300-8599	312,186.99	0.00%	312,186.99	0.00%	312,186.99
4. Other Local Revenues	8600-8799	100,250.00	0.00%	100,250.00	0.00%	100,250.00
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	25,555.00	741.75%	215,108.06	22.89%	264,343.84
6. Total (Sum lines A1 thru A5c)		596,798.34	31.76%	786,351.40	6.26%	835,587.18
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				262,191.11		272,783.63
b. Step & Column Adjustment				5,243.82		5,455.67
c. Cost-of-Living Adjustment				5,348.70		5,564.79
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	262,191.11	4.04%	272,783.63	4.04%	283,804.09
2. Classified Salaries						
a. Base Salaries				208,951.97		219,524.94
b. Step & Column Adjustment				6,268.56		6,585.75
c. Cost-of-Living Adjustment				4,304.41		4,522.21
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	208,951.97	5.06%	219,524.94	5.06%	230,632.90
3. Employee Benefits	3000-3999	269,992.14	1.50%	274,042.02	0.00%	274,042.02
4. Books and Supplies	4000-4999	37,858.60	0.00%	37,858.60	0.00%	37,858.60
5. Services and Other Operating Expenditures	5000-5999	9,009.57	0.00%	9,009.57	0.00%	9,009.57
6. Capital Outlay	6000-6999	40,876.75	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,240.00	0.00%	8,240.00	(97.09%)	240.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		837,120.14	(1.87%)	821,458.76	1.72%	835,587.18
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(240,321.80)		(35,107.36)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		275,429.16		35,107.36		0.00
2. Ending Fund Balance (Sum lines C and D1)		35,107.36		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	35,107.36		0.00		0.00
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)		35,107.36		0.00		0.00
<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.						

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	2,685,456.00	2.73%	2,758,807.00	1.97%	2,813,137.00
2. Federal Revenues	8100-8299	98,745.35	0.00%	98,745.35	0.00%	98,745.35
3. Other State Revenues	8300-8599	355,402.29	0.00%	355,402.29	0.00%	355,402.29
4. Other Local Revenues	8600-8799	200,250.00	0.00%	200,250.00	0.00%	200,250.00
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)		3,339,853.64	2.20%	3,413,204.64	1.59%	3,467,534.64
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,342,263.45		1,396,491.42
b. Step & Column Adjustment				26,845.27		27,929.67
c. Cost-of-Living Adjustment				27,382.70		28,488.79
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,342,263.45	4.04%	1,396,491.42	4.04%	1,452,909.88
2. Classified Salaries						
a. Base Salaries				596,580.32		626,767.29
b. Step & Column Adjustment				17,897.56		18,802.75
c. Cost-of-Living Adjustment				12,289.41		12,911.21
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	596,580.32	5.06%	626,767.29	5.06%	658,481.25
3. Employee Benefits	3000-3999	787,975.57	1.50%	799,795.02	.99%	807,681.32
4. Books and Supplies	4000-4999	200,152.90	0.00%	200,152.90	0.00%	200,152.90
5. Services and Other Operating Expenditures	5000-5999	569,994.45	.65%	573,709.57	.70%	577,709.57
6. Capital Outlay	6000-6999	960,876.75	(92.19%)	75,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,950.77	0.00%	36,950.77	(21.65%)	28,950.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,494,794.21	(17.49%)	3,708,866.97	.46%	3,725,885.69
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(1,154,940.57)		(295,662.33)		(258,351.05)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,055,889.81		3,900,949.24		3,605,286.91
2. Ending Fund Balance (Sum lines C and D1)		3,900,949.24		3,605,286.91		3,346,935.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	35,107.36		0.00		0.00
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 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	3,865,841.88		3,605,286.91		3,346,935.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,900,949.24		3,605,286.91		3,346,935.86
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
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	3,865,841.88		3,605,286.91		3,346,935.86
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		3,865,841.88		3,605,286.91		3,346,935.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		86.01%		97.21%		89.83%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		196.65		196.65		196.65
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		4,494,794.21		3,708,866.97		3,725,885.69
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)		4,494,794.21		3,708,866.97		3,725,885.69
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		224,739.71		185,443.35		186,294.28
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)		224,739.71		185,443.35		186,294.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	194.75	196.65	1.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>194.75</b>	<b>196.65</b>		
1st Subsequent Year (2025-26)	District Regular	194.75	196.65	1.0%	Met
	Charter School				
	<b>Total ADA</b>	<b>194.75</b>	<b>196.65</b>		
2nd Subsequent Year (2026-27)	District Regular	194.75	196.65	1.0%	Met
	Charter School				
	<b>Total ADA</b>	<b>194.75</b>	<b>196.65</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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
<b>Current Year (2024-25)</b>				
District Regular	205.00	209.00		
Charter School				
<b>Total Enrollment</b>	<b>205.00</b>	<b>209.00</b>	<b>2.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2025-26)</b>				
District Regular	205.00	209.00		
Charter School				
<b>Total Enrollment</b>	<b>205.00</b>	<b>209.00</b>	<b>2.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2026-27)</b>				
District Regular	205.00	209.00		
Charter School				
<b>Total Enrollment</b>	<b>205.00</b>	<b>209.00</b>	<b>2.0%</b>	<b>Met</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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
<b>Third Prior Year (2021-22)</b>			
District Regular	167	177	
Charter School			
<b>Total ADA/Enrollment</b>	<b>167</b>	<b>177</b>	<b>94.4%</b>
<b>Second Prior Year (2022-23)</b>			
District Regular	180	189	
Charter School			
<b>Total ADA/Enrollment</b>	<b>180</b>	<b>189</b>	<b>95.2%</b>
<b>First Prior Year (2023-24)</b>			
District Regular	187	192	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>187</b>	<b>192</b>	<b>97.4%</b>
Historical Average Ratio:			95.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
<b>Current Year (2024-25)</b>				
District Regular	197	209		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>197</b>	<b>209</b>	<b>94.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2025-26)</b>				
District Regular		209		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>209</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2026-27)</b>				
District Regular		209		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>209</b>	<b>0.0%</b>	<b>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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	4,331,154.00		
1st Subsequent Year (2025-26)	4,404,084.00	4,436,529.00	.7%	Met
2nd Subsequent Year (2026-27)	4,476,008.00	4,499,859.00	.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

There were changes in enrollment and property tax revenue between the Adopted Budget and the First Interim budget.

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)	1,442,925.28	
Second Prior Year (2022-23)	1,700,908.41	2,352,792.09	72.3%
First Prior Year (2023-24)	1,780,645.61	2,812,768.95	63.3%
	Historical Average Ratio:		72.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	67.2% to 77.2%	67.2% to 77.2%	67.2% to 77.2%

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)	1,985,684.12		
1st Subsequent Year (2025-26)	2,056,703.14	2,887,408.21	71.2%	Met
2nd Subsequent Year (2026-27)	2,130,593.44	2,890,298.51	73.7%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

There are capital expenditures in FY 2024/2025 that are making the expenditures higher than normal.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	99,290.35	98,745.35	-5%	No
1st Subsequent Year (2025-26)	99,290.35	98,745.35	-5%	No
2nd Subsequent Year (2026-27)	99,290.35	98,745.35	-5%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	364,569.00	355,402.29	-2.5%	No
1st Subsequent Year (2025-26)	364,569.00	355,402.29	-2.5%	No
2nd Subsequent Year (2026-27)	364,569.00	355,402.29	-2.5%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	200,250.00	200,250.00	0.0%	No
1st Subsequent Year (2025-26)	200,250.00	200,250.00	0.0%	No
2nd Subsequent Year (2026-27)	200,250.00	200,250.00	0.0%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	193,363.00	200,152.90	3.5%	No
1st Subsequent Year (2025-26)	193,363.00	200,152.90	3.5%	No
2nd Subsequent Year (2026-27)	193,363.00	200,152.90	3.5%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	588,057.19	569,994.45	-3.1%	No
1st Subsequent Year (2025-26)	591,922.31	573,709.57	-3.1%	No
2nd Subsequent Year (2026-27)	595,922.31	577,709.57	-3.1%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	664,109.35	654,397.64	-1.5%	Met
1st Subsequent Year (2025-26)	664,109.35	654,397.64	-1.5%	Met
2nd Subsequent Year (2026-27)	664,109.35	654,397.64	-1.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	781,420.19	770,147.35	-1.4%	Met
1st Subsequent Year (2025-26)	785,285.31	773,862.47	-1.5%	Met
2nd Subsequent Year (2026-27)	789,285.31	777,862.47	-1.4%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	129,580.40	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

5. 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)	86.0%	97.2%	89.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentages)	28.7%	32.4%	29.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	(914,618.77)	3,657,674.07	25.0%	Met
1st Subsequent Year (2025-26)	(260,554.97)	2,887,408.21	9.0%	Met
2nd Subsequent Year (2026-27)	(258,351.05)	2,890,298.51	8.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2024-25)	3,900,949.24		Met
1st Subsequent Year (2025-26)	3,605,286.91		Met
2nd Subsequent Year (2026-27)	3,346,935.86		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)	3,384,186.00		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 42238), rounded to the nearest thousand.

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	197	197	197
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

\_\_\_\_\_

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6548, objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	4,494,794.21	3,708,866.97	3,725,885.69
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)	4,494,794.21	3,708,866.97	3,725,885.69

4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	224,739.71	185,443.35	186,294.28
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. District's Reserve Standard (Greater of Line B5 or Line B6)	224,739.71	185,443.35	186,294.28

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,865,841.88	3,605,286.91	3,346,935.86
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,865,841.88	3,605,286.91	3,346,935.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	86.01%	97.21%	89.83%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>224,739.71</b>	<b>185,443.35</b>	<b>186,294.28</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)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(25,555.00)	(25,555.00)	0.0%	0.00	Met
1st Subsequent Year (2025-26)	(38,150.00)	(215,108.06)	463.8%	176,958.06	Not Met
2nd Subsequent Year (2026-27)	(139,662.00)	(264,343.84)	89.3%	124,681.84	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)	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

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

This is due to cumulative salary increases.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	01-8011	01-7439	33,275
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>				<b>33,275</b>

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	7,260	7,260	7,260	7,260
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	7,260	7,260	7,260	7,260
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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 OPEB Liabilities

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

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e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

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3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

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

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

b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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	11.0	12.4	12.4	12.4

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

n/a

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 Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]



Negotiations Not Settled

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

--

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

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

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

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


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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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


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

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

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


**Certificated (Non-management) - Other**

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**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	13.8	13.7	13.7	13.7

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

n/a

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?

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year


or

**Multiyear Agreement**

Total cost of salary settlement

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


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

[ ]

**Negotiations Not Settled**

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

[ ]

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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7. Amount included for any tentative salary schedule increases

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	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**  
 Are any new costs negotiated since budget adoption for prior year settlements included in the interim?  
 If Yes, amount of new costs included in the interim and MYPs  
 If Yes, explain the nature of the new costs:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

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

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

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

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

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

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

Yes

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	1.5	1.5	1.5	1.5

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

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.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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 "Reopenor")

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**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)

**Management/Supervisor/Confidential**

**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 and column over prior year

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

2. Total cost of other benefits

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

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)

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End of School District First Interim Criteria and Standards Review

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BLOCHMAN UNION SCHOOL DISTRICT		2024/25											
FIRST INTERIM YEAR 2		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Object													
<b>A. BEGINNING CASH</b>		3,384,186.13	3,088,436.61	3,179,928.62	3,153,057.43	3,261,071.33	3,236,571.07	3,211,932.55	3,187,294.02	3,182,655.49	3,138,016.96	3,113,378.44	3,088,739.91
<b>B. RECEIPTS</b>													
LOF Revenue Sources		200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75	200,466.75
Principal Apportionment		174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08	174,999.08
Property Taxes		-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25	-145,565.25
Miscellaneous Funds		8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78	8,228.78
Federal Revenues		29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86	29,616.86
Other State Revenues		16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50	16,687.50
Other Local Revenues		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Interfund Transfers In		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
All Other Financing Sources		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Undefined Objects		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL RECEIPTS</b>		284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72	284,433.72
<b>C. DISBURSEMENTS</b>													
DR(+)/CR(-)		116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29	116,374.29
1000-1999	Certificated Salaries	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61	52,230.61
2000-2999	Classified Salaries	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59	66,649.59
3000-3999	Employee Benefits	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41	16,679.41
4000-4999	Books and Supplies	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13	47,809.13
5000-5999	Services	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00
6000-6599	Capital Outlay	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23	3,079.23
7000-7499	Other Outgo	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7600-7629	Interfund Transfers Out	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7630-7699	All Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
N/A	Undefined Objects	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL DISBURSEMENTS</b>		246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53	246,338.53
<b>RECEIPTS - DISBURSEMENTS (B - C)</b>													
N/A		39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19	39,065.19
<b>D. BALANCE SHEET ITEMS</b>													
DR(-)/CR(+)	Assets and Deferred Outflows												
9111-9199	Cash Not In Treasury	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9110	Available TRAN Proceeds	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9200-9299	Accounts Receivable	55,972.79	188,871.98	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00
9310	Due From Other Funds	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9320	Stores	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9330	Prepaid Expenditures	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9340	Other Current Assets	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9490	Deferred Outflows of Resources	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
N/A	Undefined Objects	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>SUBTOTAL ASSETS</b>		55,972.79	188,871.98	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00	132,214.00
<b>Liabilities and Deferred Inflows</b>													
9500-9599	Accounts Payable	-327,083.78	430.76	-2,232.66	438.43	138.27	138.27	138.27	138.27	138.27	138.27	138.27	138.27
9610	Due To Other Funds	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9640	Current Loans	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9650	Unearned Revenues	.00	-53,172.21	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9690	Deferred Inflows of Resources	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
N/A	Undefined Objects	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>SUBTOTAL LIABILITIES</b>		-327,083.78	-52,741.45	-2,232.66	438.43	138.27	138.27	138.27	138.27	138.27	138.27	138.27	138.27
9910	Nonoperating	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9910	Suspense Clearing	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL BALANCE SHEET ITEMS</b>		-271,110.99	116,130.53	-2,232.66	132,652.43	138.27	138.27	138.27	138.27	138.27	138.27	138.27	138.27
<b>E. NET INCREASE/DECREASE (B - C + D)</b>													
N/A		3,088,436.61	3,179,928.62	3,153,067.43	3,261,071.33	3,236,571.07	3,211,932.55	3,187,294.02	3,182,655.49	3,138,016.96	3,113,378.44	3,088,739.91	3,002,726.82
<b>F. ENDING CASH (A + E)</b>													
N/A		3,384,186.13	3,088,436.61	3,179,928.62	3,153,057.43	3,261,071.33	3,236,571.07	3,211,932.55	3,187,294.02	3,182,655.49	3,138,016.96	3,113,378.44	3,088,739.91

**First Interim Budget**

**Fiscal Year 2024-25**

**Budget Attachment: Multi-Year Projections**

District: Blochman Union School District

CDS #: 69112

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves  
First Interim Reporting Period**

*Education Code Section 42127(a)(2)(B) and (C) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.*

Form	Fund	Form MYP 2024-25	Form MYP 2025-26	Form MYP 2026-27
01	General Fund/County School Service Fund	\$ 3,865,842	\$ 3,605,287	\$ 3,346,936
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-
	<b>Total Unrestricted Ending Fund Balances</b>	<b>\$ 3,865,842</b>	<b>\$ 3,605,287</b>	<b>\$ 3,346,936</b>
	District Standard Reserve Level	5%	5%	5%
	Less District Minimum Reserve for Economic Uncertainties	224,740	185,443	186,294
	<b>Remaining Balance That Needs to be Substantiated</b>	<b>\$ 3,641,102</b>	<b>\$ 3,419,844</b>	<b>\$ 3,160,642</b>

Form	Fund	Form MYP 2024-25	Form MYP 2025-26	Form MYP 2026-27	
	<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>				
01	General Fund/County School Service Fund	\$ 3,641,102	\$ 3,419,844	\$ 3,160,642	<i>Reserve for Economic Uncertainty</i>
01	General Fund/County School Service Fund	-	-	-	
01	General Fund/County School Service Fund	-	-	-	
01	General Fund/County School Service Fund	-	-	-	
01	General Fund/County School Service Fund	-	-	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-	
	<b>Total of Substantiated Needs</b>	<b>\$ 3,641,102</b>	<b>\$ 3,419,844</b>	<b>\$ 3,160,642</b>	

**Remaining Unsubstantiated Balance**      \$0.00      \$0.00      \$0.00      *Balance should be zero*

*Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.*