



San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, CA 95608

Ben Avey, Member
Nick Bloise, Member
Pam Costa, Member
Zima Creason, Member
Tanya Kravchuk, Member
Manuel Perez, Member
Abid Stanekzai, Member

Board of Education Agenda
December 17, 2024

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at <https://www.sanjuan.edu/boardmeeting>. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at <http://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

A. OPEN SESSION/CALL TO ORDER/OATH OF OFFICE/ELECTION RESULTS - 4:15 p.m.

1. November 5 Election Results/Oath of Office (Bassanelli)

Comment: As a result of the governing board elections held on November 5, 2024, and with the completion of the official canvass by, and receipt of, the certificate of facts from the Sacramento County Registrar of Voters, the oath of office will be administered to board members Nick Bloise (area 4-elected), Abid Stanekzai (area 1-appointed in lieu of election) and Pam Costa (area 2-elected).

B. ANNOUNCEMENT OF CLOSED SESSION TOPICS/CLOSED SESSION VISITOR COMMENTS - 5:15 p.m.

1. Visitor Comments (for closed session agenda items only)

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

C. CLOSED SESSION - 5:15 p.m.

1. Student expulsion in one case and student readmissions in two cases (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6).
3. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation, Government Code section 54956.9(d)(2) and (4).

D. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE/LAND ACKNOWLEDGEMENT - 6:30 p.m.

E. ORGANIZATIONAL MEETING - Election of Officers / Representatives / Determinations - 6:35 p.m.

Comment: At the November 19, 2024, board meeting, the board selected December 17, 2024, as the date for the annual organizational meeting of the Board of Education to take the following actions:

1. Election of officers: president, vice president, clerk
2. Selection of board representatives to the following committees [past/current representatives noted]:
 - a. Board Advisory Committees
 - i. Citizens/Bond Oversight Committee [Villescaz; Perez (alt.)]
 - ii. Curriculum, Standards, Instructional and Student Services Committee [Costa; Kravchuk (alt.)]
 - iii. Facilities Committee [Hernandez; Avey (alt.)]
 - iv. Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) [Kravchuk; Villescaz (alt.)]
 - v. Special Education Community Advisory Committee (CAC) [Avey; Kravchuk (alt.)]
 - b. Parent Committees
 - i. District English Learner Advisory Committee (DELAC) [Creason; Avey (alt.)]
 - c. Other Board-Represented Committees
 - i. San Juan Education Foundation (SJEF) [alternating representatives]
 - ii. District Audit Committee [Avey, Costa and Hernandez]
 - iii. California School Boards Association (CSBA) Delegate Assembly; 2-year term from April 1, 2025 through March 31, 2027 [Villescaz appointed term ends March 31, 2025; Costa elected term ends March 31, 2025; Kravchuk appointed term ends March 31, 2026]
 - iv. City of Citrus Heights Education and Community Programs Committee [Costa, Kravchuk and Perez]
3. Appointment of the superintendent as secretary to the board.
4. Establishment of regular board meeting dates and starting/ending times [presently scheduled for the second and fourth Tuesdays of the month at 6:30 p.m., and workshops as needed].
5. Determination of board meeting locations [presently held in the board room at 3738 Walnut Avenue].
6. Approve board members' remuneration in accordance with Board Bylaw 9250(a) – "The fee to be paid shall be the maximum amount allowable by law." The current amount is \$787.50 per month.

F. APPROVAL OF MINUTES

1. Minutes - November 19, 2024, regular meeting

Action: The superintendent is recommending that the board approve the minutes for November 19, 2024, regular meeting, pages 2638 - 2642.

G. ORGANIZATIONS/ANNOUNCEMENTS - 6:50 p.m.

1. High School Student Council Reports
2. Staff Reports
3. Board-appointed/District Committees
4. Employee Organizations
5. Other District Organizations
6. Closed Session/Expulsion Actions (Government Code section 54957.1)

H. VISITOR COMMENTS - 7:00 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

I. CONSENT CALENDAR - 7:30 p.m.

Action: The administration recommends that the consent calendar, I-1 through I-8, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. Personnel Report

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence, separations and job description/salary range change.

2. Purchasing Report

The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; zero dollar contracts and bids/RFPs.

3. Gifts

The superintendent is recommending that the board accept the list of gifts.

4. Surplus Property

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

5. Adult Education Courses for 2024-2025

The superintendent is recommending that the board approve the Adult Education courses for 2024-2025.

6. Continued Funding Application (CFA) for General Center Child Care Program (CCTR)

The superintendent is recommending that the board adopt Resolution No. 4168, approving the CFA for the CCTR for the 2025-2026 school year.

7. Minimum Wage Increase - Short Term, Temporary Salary Schedule

The superintendent is recommending that the board approve the salary changes to reflect the January 1, 2025, minimum wage increase to \$16.50 per hour for certain job classifications on the short term, temporary salary schedule.

8. Resolution Authorizing Filing of Application(s) for State Allocation Board Administered Programs for the San Juan Unified School District on December 17, 2024

The superintendent is recommending that the board adopt Resolution No. 4169, authorizing the filing of application(s) for State Allocation Board (SAB) Administered Programs for the district, effective December 17, 2024.

J. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

K. BUSINESS ITEMS

1. 2023-2024 Audit Report (Ryan) - 7:35 p.m.

Action: The superintendent is recommending that the board accept the 2023-2024 Audit Report as prepared by Crowe LLP (the district's independent auditor).

2. Budget Financial Status Report / 2024-25 First Interim Report (Ryan) - 7:55 p.m.

Action: The superintendent is recommending that the board review and approve the 2024-2025 First Interim Report.

3. Public Hearing No. 2: Visions In Education Charter School Renewal Petition (Oaxaca) - 8:15 p.m.

Public Hearing/Action: The superintendent is recommending that the board hold a public hearing and approve the Visions In Education Charter School Renewal Petition for a term of five years starting July 1, 2025, through June 30, 2030. The term for this charter will expire on June 30, 2025, unless approved for renewal by the Board of Education.

4. Public Hearing: Conveyance of Easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District (Camarda) - 8:20 p.m.

Public Hearing/Action: The superintendent is recommending that the board call a public hearing to solicit public comment and adopt Resolution No. 4163, declaring the conveyance of a permanent easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District.

L. BOARD REPORTS - 8:25 p.m.

M. FUTURE AGENDA - 8:35 p.m.

1. Tentative future agenda items

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

N. CLOSED SESSION (continued, if necessary)

Announcement of topics/announcement of actions.

O. ADJOURNMENT - 8:40 p.m.

NOTE: The times indicated are approximate.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3).

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

Mission Statement

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

San Juan Unified Land Acknowledgement

The San Juan Unified School District acknowledges that our schools are located on the ancestral lands of the Nisenan and Miwok peoples, who continue to care for this land as they have since time immemorial. We deeply respect their ongoing connection to this land and recognize their resilience in preserving and revitalizing their cultures and traditions despite historical and ongoing challenges.

We recognize the profound injustices endured by their ancestors, including genocide, forced assimilation, and displacement, and we remain aware of the ongoing challenges and injustices they face today. As we advance in our

commitment to equity and inclusion, we pledge to strengthen our connections by fostering a culture of understanding, respect, and active collaboration with their communities.



San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
November 19, 2024

Regular Meeting
Board of Education
5:30 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)

The November 19 regular meeting was called to order by the president, Pam Costa. The board meeting was held in person and was also livestreamed on the district website.

Roll Call

Present:
Pam Costa, president
Saul Hernandez, vice president
Ben Avey, clerk
Paula Villescaz, member
Tanya Kravchuk, member
Manuel Perez, member
Zima Creason, member

Closed Session Visitor Comments (A-1)

There were no closed session visitor comments.

Closed Session (B)

The meeting was then recessed with the board convening in closed session to consider a student expulsion in one case (Education Code section 48918[f]) and to discuss with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the meeting was called back to order by the president, Pam Costa. Four members of the Casa Roble Fundamental High School Jr. ROTC led the group in the Pledge of Allegiance.

Minutes Approved (D)

It was moved by Ms. Villescaz, seconded by Ms. Kravchuk, that the minutes of the October 22 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Recognition: Resolution Honoring Board Member Saul Hernandez (E-1)

It was moved by Ms. Villescaz, seconded by Mr. Perez, to adopt Resolution No. A-444 recognizing Board Member Saul Hernandez for his 12 years of service to San Juan Unified School District. MOTION CARRIED 6-0-1 [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSTAIN: Hernandez].

Recognition: Resolution Honoring Board Member Paula Villescaz (E-2)

It was moved by Ms. Creason, seconded by Ms. Kravchuk, to adopt Resolution No. A-445 recognizing Board Member Paula Villescaz for her more than eight years of service to San Juan Unified School District. MOTION CARRIED 6-0-1 [AYES: Costa, Hernandez, Avey, Kravchuk, Perez, Creason; NOES: None; ABSTAIN: Villescaz].

High School Student Council Reports (F-1)

High School Student Council representatives Lucas Firl and Georgia Klostrakis from Mira Loma High School updated the board on the goals, activities and achievements at their respective schools.

Staff Reports (F-2)

Assistant Superintendent of Secondary Education and Programs Kristan Schnepp provided an update related to parking fee practices and equitable access, sharing a summary of what led to the decision to eliminate paid senior parking. Board members asked clarifying questions.

Closed Session/Expulsion Actions (F-6)

Mr. Avey reported that the board voted unanimously to accept a hearing panel's recommendation of one expulsion in case number S-13.

Visitor Comments (G)

Al Fox, on behalf of the Rotary Club of Citrus Heights, presented a \$10,000 check to the San Juan High School Class of 1974 Alumni to go towards the rehabilitation of the softball field at San Juan High School.

Dominika Seichei expressed support for senior parking.

Katy Perez expressed support for senior class parking.

Katie Reid made comments about fundraising.

Tiffany Hart spoke about the district's dyslexia services.

Angela Luna acknowledged the service of board members Saul Hernandez and Paula Villescاز.

Jerry Hicks spoke about the softball program at San Juan High School.

Consent Calendar Approved (H-1/H-6, H-8 and H-10/H-15)

Mr. Avey pulled item H-7 and Ms. Costa pulled item H-9. It was moved by Ms. Creason, seconded by Mr. Hernandez, that the consent calendar items H-1 through H-6, H-8, and H-10 through H-15 be approved. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescاز, Kravchuk, Perez, Creason].

Personnel (H-1)

Appointments, leaves of absence, separations, reassignments/change in work year and job description/salary range change – approved as submitted.

Purchasing Report (H-2)

Purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; and zero dollar contracts – approved as submitted.

Business/Financial Report (H-3)

Warrants and payroll and notices of completion - approved as submitted.

Gifts (H-4)

Acceptance of gifts to Encina High School, Family and Community Engagement, Lichen K-8 School and San Juan High School.

Surplus Property (H-5)

Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

Naming of Softball Field at San Juan High School (H-6)

Approval to name the San Juan High School softball field for alumni Lex Von Bergen, Class of 1974, to read: Lex Von Bergen Field.

Gateway International School Phase II Project CEQA Categorical Exemption (H-8)

Approval of the California Environmental Quality Act (CEQA) Notice of Exemption for phase two of the Gateway International School (GIS) campus project, located at 900 Morse Avenue, Sacramento, California.

Katherine Johnson Middle School Lease Amendment No. 7 (H-10)

Adoption of Resolution No. 4160, approving the seventh amendment to the lease for the Katherine Johnson Middle School new construction project between San Juan Unified School District and Flint Design Build, LLC dba FLINT.

Arcade Middle School Lease Amendment No. 7 (H-11)

Adoption of Resolution No. 4161, approving the seventh amendment to the lease for the Arcade Middle School Project No. 001-9512-P1 between San Juan Unified School District and Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction.

Amendment No. 2 to Coleman California Montessori Project Charter Modernization Project (H-12)

Adoption of Resolution No. 4165, approving the second amendment to the lease agreement for the Coleman California Montessori Project Modernization Project #106-9495-P1 between the district and Core West, Inc., dba CORE Construction Services.

Encina High School Full Site Renovation Lease/Leaseback Amendment No. 1 Total Base Rent Phase No. 1 Light Modernization (H-13)

Adoption of Resolution No. 4166, approving the first amendment to the lease for the Encina High School Full Renovation Project between San Juan Unified School District and Core West, Inc. dba Core Construction.

Continued Funding Application (CFA) for California State Preschool Program (CSPP) (H-14)

Adoption of Resolution No. 4167, approving the Continued Funding Application (CFA) for California State Preschool Program (CSPP).

American Rescue Plan (ARP) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) No-Cost Extension for Head Start (H-15)

Approval of the American Rescue Plan (ARP)/Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) No-Cost Extension for Head Start.

Consent Calendar Continued (I) (H-7 and H-9)**Amendment No. 1 to Joint Use Agreement Between Fulton El-Camino Recreation and Park District and San Juan Unified School District (H-7)**

Adoption of Resolution No. 4164, approving the proposed change to exhibit A of the joint use agreement between Fulton El-Camino Recreation and Park District (FECRPD) and San Juan Unified School District for the purpose of removing the old Creekside Adult School from the list of sites, and adding the new Katherine Johnson Middle School to the list in its place.

Mr. Avey erroneously pulled item H-7. It was moved by Mr. Avey, seconded by Ms. Creason, that consent calendar item H-7 be approved. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Amendment No. 1 to Purchase Agreement for Districtwide Furniture (BP#25-202) (H-9)

Approval of amendment No. 1 to the purchase agreement for the purchase and delivery of districtwide furniture, as outlined in bid package 25-202.

Ms. Costa recused herself from voting on this item per Board Bylaw 9220. It was moved by Mr. Hernandez, seconded by Ms. Villescaz, that consent calendar item H-9 be approved. MOTION CARRIED 6-0-1 [AYES: Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSTAIN: Costa].

Universal Prekindergarten (UPK) Update (J-1)

Assistant Superintendent of Elementary Education and Programs Amberlee Townsend-Snider presented the item and spoke about focus of areas for planning and significant legislative changes. Ms. Townsend-Snider then introduced Elementary/K8 Director Holly Cybulski, who discussed the communication and outreach efforts with families, staff and principals. Ms. Cybulski also addressed efforts related to workforce development and recruitment, as well as student recruitment and enrollment. Ms. Cybulski provided an update on curriculum, instruction and professional development, and shared information regarding facilities, specifically furniture, classrooms and play structures. Lastly, Ms. Cybulski spoke about enrollment and next steps. Board members made comments and posed questions, which staff addressed.

Dress Code Implementation Report (J-2)

Assistant Superintendent of Secondary Education and Programs Kristan Schnepp, Elementary/K-8 Director Holly Cybulski, and Equity and Student Achievement Coordinator Lori Vine gave a presentation on the implementation of the districtwide dress code. Ms. Schnepp introduced the topic. Ms. Vine discussed the communication plan and the strategic, systematized

process the district used to implement the dress code. Ms. Cybulski shared information about the opportunities for feedback from principals, students, staff and the community. Ms. Schnepp reviewed feedback from the dress code follow-up survey conducted in October 2024, discussed data on districtwide dress code violations and outlined next steps. Board members made comments and posed questions, which staff addressed.

2024-2025 Meal Price Increases (J-3)

Chief Operations Officer Frank Camarda introduced the topic and Director of Nutrition Services Sneh Nair, who gave a presentation regarding the need for a price increase for paid adult and student second meals for the 2024-2025 school year. Ms. Nair explained that a price increase was necessary due to increased labor and supply costs. Ms. Nair shared the proposed price increases: \$3.80 for student second breakfast, \$5.50 for student second lunch, \$5.10 for adult breakfast and \$7.00 for adult lunch. Board members made comments and posed questions, which Ms. Nair addressed.

It was moved by Mr. Hernandez, seconded by Ms. Villescaz, to approve the proposed price increase of paid adult and student second meals for the 2024-2025 school year. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

2025-2026 Legislative Principles and Priorities (J-4)

Executive Director of Labor Relations and Government Affairs Daniel Thigpen gave a presentation on the development of legislative principles and priorities, in accordance with Board Policy 1160. Mr. Thigpen presented a draft list of the five legislative priority areas, which he explained are intended to guide the district's advocacy efforts during the 2025-2026 legislative session: (1.) accelerate student achievement through adequate, ongoing funding; (2.) bolster the education workforce; (3.) create and enhance safe, inspiring learning environments; (4.) ensure success of growing educational programs; and (5.) meet evolving student needs. Mr. Thigpen also discussed next steps. Mr. Avey expressed that he feels the proposed list is appropriately broad, allowing flexibility for the superintendent as needed, and he supports erring on the side of unity until the board becomes more familiar with the advocacy space. Ms. Villescaz stated that the list strikes the right balance to take advantage of the next legislative session, which begins in January 2025. Ms. Costa shared her appreciation for the transparency, noting that the district previously established legislative priorities without board input, and she agreed that the list is broad enough.

It was moved by Ms. Villescaz, seconded by Ms. Creason, to adopt the 2025-2026 legislative principles and priorities. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Public Hearing: Conveyance of Easement at Katherine Johnson Middle School to the Sacramento Area Sewer District (J-5)

Chief Operations Officer, Frank Camarda, presented the item. Ms. Costa declared the topic of conveying a permanent easement at Katherine Johnson Middle School a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. It was moved by Mr. Perez, seconded by Mr. Avey, to adopt Resolution No. 4159, conveying one permanent easement at Katherine Johnson Middle School to the Sacramento Area Sewer District. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Intent to Convey Easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District (J-6)

Mr. Camarda presented the item. It was moved by Ms. Kravchuk, seconded by Ms. Villescaz, to adopt Resolution No. 4162, declaring the intent to convey a permanent trail easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District and to call a public hearing to be held on December 17, 2024. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Tentative Agreement Between San Juan Unified School District and Teamsters Local No. 150 (J-7)

Mr. Thigpen presented the item. It was moved by Mr. Perez, seconded by Ms. Creason, to approve the Teamsters Local No. 150 tentative agreement with the San Juan Unified School District. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Adjustments to Superintendent's Cabinet Salary Schedule and Contracts (J-8)

General Counsel Fhanysha Gaddis introduced Attorney Adrienne Konigar-Macklin who presented the item. It was moved by Mr. Hernandez, seconded by Ms. Villescaz, to approve the 2024-2025 and 2025-2026 adjustments to the Superintendent's Cabinet Salary Schedule and ratify the amendments to reflect the salary schedule adjustments. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Set Annual Organizational Meeting (J-9)

It was moved by Mr. Avey, seconded by Ms. Creason, to set Tuesday, December 17, 2024, at 6:30 p.m., as the date and time for the annual organizational meeting. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Board Reports (K)

Ms. Kravchuk shared a gratifying story from a community member who visited Thomas Kelly Elementary School.

Ms. Costa provided information about Principal for a Day, thanking the Family and Community Engagement department for coordinating both the event and the luncheon.

Mr. Hernandez reported that he attended the Del Campo High School girls flag football section championship game.

Future Agenda (L)

Ms. Kravchuk requested that the topic of equitable fundraising practices be added to a future agenda. After board discussion, it was agreed that more information should be gathered on the topic, and the item was not added to the future agenda at this time.

Adjournment (N)

At 8:54 p.m., there being no further business, the regular meeting was adjourned in memory of Julian Snyder, a Casa Roble Fundamental High School student who passed away last weekend.

Board President

Melissa Bassanelli, Secretary

Approved: _____
:sc

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.1

MEETING DATE:

12/17/2024

SUBJECT: Personnel Report

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence, separations and job description/salary range change.

RATIONALE/BACKGROUND:

The personnel report provides an accounting of recent appointments, leaves of absence, separations, reassignments or changes in work calendar, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

ATTACHMENT(S):

1. Personnel Pages

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

1. APPOINTMENTS**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
Promotion	Lerch, Alison	Perm	Assistant Director, Special Education	Special Education- Kenneth	12/09/24

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Promotion	Conli, Jana	Perm	Elementary Principal	Northridge	12/18/24
Promotion	Harris, Megan	Perm	Elementary Vice Principal	Gold River	12/16/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Smith, Paige	Prob	Nurse School	Early Childhood Education	11/12/24
Rehire	Elliott, Elianna	Temp	Teacher Grade 6	Pershing	11/18/24
Rehire	Jean-Francois, Natasha	Prob	Teacher Grade 6	Arden	12/02/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Afshin, Sahar	Prob	NISA	Marvin Marshall ECE	11/13/24
New Hire	Bahar, Parisa	Prob	Inst Asst/Bil-Pashto	Katherine Johnson	12/02/24
New Hire	Bulatova, Mariia	Prob	Inst Asst/Bil-Russian	Cameron Ranch	11/07/24
New Hire	Burris, Katherine	Prob	Instructional Assistant II	Whitney Avenue	12/02/24
New Hire	Carlson, Anna	Prob	Instructional Assistant I	Thomas Kelly School	11/18/24
New Hire	Carney, Wilfred	Prob	Instructional Assistant II	Laurel Ruff	11/12/24
New Hire	Currie, Kellie	Prob	Nutrition Services Worker II	Nutrition Services	11/07/24
New Hire	Estes, Shaun	Prob	Athletic Fields Technician	M&O - Building Maintenance	12/02/24
New Hire	Foster, Stephen	Prob	Instructional Assistant III	San Juan	12/03/24
New Hire	Hatt, Gabriella	Prob	Instructional Assistant I	Ottoman	12/02/24
New Hire	Hollis, Ricky	Prob	Campus Safety Monitor	Katherine Johnson	11/19/24
New Hire	Kakar, Saffia	Prob	Inst Asst/Bil-Pashto	Arcade	11/12/24
New Hire	Kim, Young	Prob	Bus Attendant 1	Transportation	11/12/24
New Hire	Martinez, Natalia	Prob	Instructional Assistant I	Del Paso Manor	11/13/24
New Hire	McAfee, Hollie	Prob	Van Driver	Transportation	11/13/24
New Hire	Melyan, Arman	Prob	Inst Asst/Bil-Russian	Bella Vista	11/19/24
New Hire	Molina, Imara	Prob	NISA	Marvin Marshall	12/02/24
New Hire	Moran, Julio	Prob	Custodian	Bella Vista	11/22/24
New Hire	Ortiz, Michael	Prob	Nutrition Services Worker II	Nutrition Services	11/07/24
New Hire	Padilla, Gabriel	Prob	Nutrition Services Worker I	Pershing	11/05/24
New Hire	Phengmeuangkhoun, Ketmany	Prob	Nutrition Services Worker I	San Juan	12/03/24
New Hire	Reyna, Claudia	Prob	Sch/Com Intrv Sp I	Pupil Personnel Services	11/12/24
New Hire	Rodriguez, Fernando	Prob	School Community Specialist	Howe Avenue	11/22/24
New Hire	Ruiz, Jazmine	Prob	Instructional Assistant II	Mesa Verde	01/10/25
New Hire	Salyer, Candice	Prob	Intermed Clerk Typist	Arden	11/19/24
New Hire	Shinwar, Fahema	Prob	Instructional Assistant I	Starr King	11/18/24
New Hire	Smith, Lisa	Prob	Nutrition Services Worker I	Encina	11/19/24
New Hire	Taher, Mayada	Prob	Instructional Assistant I	James Cowan	11/21/24
New Hire	Tirado, Jamyleth	Prob	Instructional Assistant II	Whitney Avenue	11/18/24
New Hire	Voges, Michael	Prob	Custodial Equipment Tech	M&O - Building Maintenance	12/02/24
New Hire	Walizada, Zahidullah	Prob	Inst Asst/Bil-Farsi	Sunrise Tech Center	11/13/24
New Hire	Wiley, Kamyha	Prob	Nutrition Services Worker I	Mira Loma	12/03/24
New Hire	Zaher, Farida	Prob	NISA	General Davie	11/18/24
Rehire	Brown, Jennifer	Prob	Instructional Assistant I	Mary Deterding	11/12/24
Rehire	Dobson, Megan	Prob	Instructional Assistant I	Thomas Kelly	12/01/24
Rehire	Garcia-Davis, Mallorie	Perm	Instructional Assistant I	Earl Legette	11/07/24
Rehire	Hall, Kelly	Prob	Instructional Assistant	Pershing	12/02/24
Rehire	Hedglin, Jamie	Prob	Instructional Assistant II	Mission Avenue	11/21/24
Rehire	Jimenez Hipolito, Manuel	Prob	Custodian	M&O - Building Maintenance	11/21/24
Rehire	Klisch, Denny	Prob	Nutrition Services Worker I	Mesa Verde	11/22/24
Rehire	Linko, Yana	Prob	Campus Safety Monitor	Bella Vista	11/08/24
Rehire	McAfee, Hollie	Prob	Van Driver	Transportation	11/13/24
Rehire	Sweeney, Melissa	Prob	Expand Learning Prog Asst	Pupil Personnel Services	11/05/24

2. LEAVES OF ABSENCE**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Kozel, Allison	Perm	Program Manager	Student Support Services	10/10/24 01/05/25

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Anderson, Sara	Prob	Tch-Grad 7/8	Arcade	10/12/24 12/03/24
Paid	Brooks, Jean	Perm	Teacher Grade 3	Oakview	10/09/24 12/20/24
Paid	Carlson, Kathryn	Perm	Tch-Grad 9/12	Casa Roble	10/14/24 12/20/24
Paid	Cunningham, Timothy	Perm	Tch-Grad 7/8	Carnegie	10/14/24 01/06/25
Paid	Hall, Jessica	Prob	Teacher Grade 3	Arlington Heights	10/11/24 01/29/25
Paid	Richard, Isis	Prob	Tch-Elem Specialist-PE	Teaching and Learning	11/01/24 12/20/24
Unpaid	Aldeewan, Eman	Prob	TCH- CDPT	Mission Avenue	01/03/25 01/15/25

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Coffey, Jake	Perm	Tech Support Specialist II	Technology Services	11/01/24 12/09/24
Paid	Jones, Charles	Perm	Custodian	Mesa Verde	11/01/24 06/30/25
Paid	Kushnirenko, Yuliia	Prob	Instructional Assistant I	Carriage Drive	10/21/24 04/07/25
Paid	Lloret, Cortney	Perm	Inst Asst Alt Learning Center	Meraki	10/24/24 12/16/24
Paid	OBryan, Madison	Prob	Payroll Technician I	Payroll	11/04/24 03/31/25
Paid	Sandoval, Jose	Perm	Custodian	Twin Lakes	09/05/24 12/02/24

3. SEPARATIONS**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Enriquez Aquino, Laura		Perm	Adm & Fam Services Tech	Early Childhood Education	11/30/24
Giannoni, Kristin		Perm	Instructional Assistant I	Earl Legette	11/08/24
Weber, Eric		Perm	Tech Support Specialist II	Technology Services	12/02/24
Williams, Jalen		Prob	Campus Safety Monitor	Encina	11/22/24
Dills, Kimberly		Perm	Elem School Secretary	Del Paso Manor	11/22/24
Romero, Brenda		Perm	Nutrition Services Cook	Bella Vista	11/25/24
CL #612		Prob	Personnel Technician	District Office	11/05/24
CL #613		Prob	Records/Reports Clerk	Teaching and Learning	11/22/24
CL #614		Prob	Instructional Assistant III	Teaching and Learning	11/07/24

4. JOB DESCRIPTION / SALARY RANGE CHANGE**MANAGEMENT**

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Chief of Human Resources	Cabinet	Update	Cabinet	N/A	12/18/2024



JOB DESCRIPTION

Position Code: 314
Management Group: Cabinet
Work Calendar: 03
Page 1 of 3

POSITION TITLE: Assistant Superintendent—Human Resources—**Chief of Human Resources**

DEFINITION: Under the direction of the superintendent, plans, organizes, monitors, and administers staffing allocations, oversee the evaluation process for employees, monitors and enforces state and federal labor laws; leads, supervises and supports staff to achieve district goals and objectives. Assumes administrative responsibility for the administration of the human resources division including the recruitment, hiring, evaluation, classification, discipline, salaries, health benefits, workers compensation and employer-employee relations.

DIRECTLY RESPONSIBLE TO: Superintendent

SUPERVISION OVER: Directors of Certificated, Classified, and other certificated and classified staff.

DUTIES AND RESPONSIBILITIES: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Serves as a member of the Superintendent's cabinet.
2. Administers all procedures and programs of the personnel, employee benefits services, and employer-employee relations department.
3. Assumes responsibility for developing a program for recruitment, and employment **and retention** of all personnel.
4. Works cooperatively with administrators of other divisions in regard to all personnel actions, assignments, transfers, reassignments, promotions, disciplinary actions, salary placement and benefits.
5. Assumes responsibility for the development, administration, and revision of written policies affecting the employment provisions of district personnel.
6. Responsible for the development of a program of personnel evaluation covering all personnel in the district.
7. Makes periodic reports to the superintendent with respect to the operation of the human resources division.
8. Maintains complete and accurate records on all district personnel and position control.
9. Assumes responsibility and full authority for all offers of employment in the district for personnel. ~~below the assistant superintendent level.~~
10. Administers the salary schedules and salary provisions in accordance with the district policy and regulations.
11. Maintains a constant working relationship with colleges and universities furnishing candidates for teacher and other positions.
12. Provides assistance to the district's employer-employee **labor** relations department in negotiations and grievance handling.
13. **Participates as a member of the negotiating team and assigns members of the human resources department to represent human resources in negotiations.**

14. Keep informed on laws and regulations on certification and licensing of certificated personnel.
15. **Provides leadership and support to site administrators and district staff pertaining to human resources which include but are not limited to: discipline matters, staffing, accommodations, leaves, job responsibilities, employee well-being, bargaining agreements, etc.**
16. **Provides direction, oversite and leadership for systematic implementation of human resources procedures and practices.**
17. **Provides direction, support and training to department and site administrators regarding labor laws, educational code, evaluation practices, disciplinary documentation, etc.**
18. Serves as an authorized representative of the board for purposes of serving certificated 45-day notice of unprofessional conduct and 90-day notice of unsatisfactory performance.
19. Responsible for the development and maintenance of current job specifications for all position classifications.
20. ~~Provides direction and supervision over the district's workers compensation and benefits function.~~
21. Attends all board of education meetings representing the human resources ~~division department~~.
22. Performs other duties as assigned.

QUALIFICATIONS:

Education and Experience:

Any combination of training, education and experience equivalent to a college degree from an accredited college or university with an emphasis in personnel administration; progressively responsible experience in personnel management duties, preferably in a large school district which includes significant experience in recruitment, staffing; and management of collective bargaining and grievance issues; and school and labor laws, industrial relations, public administration, increasingly responsible experience in educational administration and/or employer-employee relations.

Knowledge, Skills, and Abilities:

- Knowledge of and skill in interpreting applicable federal and state laws, and developing district policies and procedures
- Knowledge of current principles and methods of public-school personnel management;
- Comprehensive knowledge of school personnel law, and school district organization
- Comprehensive knowledge of selection, transfer, reassignment, promotion, evaluation, demotion and dismissal of personnel, as well as EEO-affirmative action concepts, laws and procedures
- Ability to plan, organize, coordinate and direct a variety of complex technical operations involving efforts of multiple specialized units of a broad personnel management program for a large school district
- Ability to collect, interpret, and analyze complex technical data, as well as identify potential problems, evaluate alternative solutions, and prepare sound recommendations
- Ability to make difficult decisions

- Ability to establish and maintain effective working relationships with others
- Ability to express oneself clearly and concisely, both orally and in writing

WORKING CONDITIONS:

Work Environment:

- Indoor office environment
- Moderate noise
- Frequent travel between district sites

Typical Physical Characteristics: (with or without the use of aids; consideration will be given to reasonable accommodation)

- Sufficient vision to read printed material; sufficient hearing to conduct in person and telephone conversations; sufficient physical mobility to move about the district and drive a car; ability to speak in an understandable voice with sufficient volume to be heard in normal conversational distance, on the telephone, and in addressing groups; physical, mental, and emotional stamina to endure long hours under sometimes stressful conditions.

Other Characteristics:

- Possession of a valid California driver's license
- Willingness to work additional hours periodically
- Ability to travel locally and attend conferences and seminars

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 9/26/89

Revised: 9/28/99

Revised: 2/28/23

Revised: TBD

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.2

MEETING DATE:

12/17/2024

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; zero dollar contracts and bids/RFPs.

RATIONALE/BACKGROUND:

Business Support Services and Facilities Accounting will combine a list of purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts, zero-dollar contracts, bids and RFPs and other purchases in accordance with Education Code 3300 Expenditures and Purchases, 3311 Bids, 3311.1 Uniform Public Construction Cost Accounting Procedures and 3311.4 Procurement of Technological Equipment.

ATTACHMENT(S):

1. [Purchasing Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY:

Laura Fry, Manager, Business Support Services
Cherie Chenoweth, Coordinator, Facilities Accounting Compliance
Joel Ryan, Chief Financial Officer

APPROVED BY:

Melissa Bassanelli, Superintendent of Schools

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

Attachment 1

November 6, 2024 - December 3, 2024

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
TBD	11/19/2024	Snap Mobile, Inc.	Athletics software license. Multi-year 11/04/2024 - 11/26/2027	\$ 3,800.00	Mesa Verde HS
TBD	11/22/2024	Turf Star Western (TORO) Northern California Division	M&O Mowing equipment	\$ 338,667.72	M&O
BPO25-01519	12/4/2024	Dannis Woliver Kelley	Legal Services	\$ 8,000.00	Legal
VR25-06478	11/22/2024	CDW - RFP24-102 award	E-RATE Switch	\$ 1,980,839.37	Technology
TBD	12/9/2024	ProCare	Special Education services	\$ 200,000.00	Special Education

Purchasing Contracts Board Report
Change Orders/Amendments

November 6, 2024 - December 3, 2024

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
PO25-02575	11/14/2024	Point Quest Pediatric	Additional Services	\$ 2,850,000.00	\$ -	\$ 140,000.00	\$ 2,990,000.00	305 - ECE

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
PO25-03770	45632	ROHealth	Medical Staffing Services	\$ 1,946,580.00		\$ 1,551,000.00	\$ 3,497,580.00	316 - SPED
PO25-02574	45632	American River Speech	Language Speech Therapy Services	222,000.00		132,000.00	354,000.00	316 - SPED

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
VR25-02249	11/22/2024	Campbell Keller	Additional furniture for K. Johnson New Construction project 055-9512-P1	\$ 2,042,608.51	\$ 99,993.80	\$ 14,416.67	\$ 2,157,018.98	216 - Facilities
VR24-10647	12/4/2024	VM3 Consulting LLC	Additional business process engineering and document management for Bond setup programing	\$ 260,000.00		\$ 260,000.00	\$ 520,000.00	216 - Facilities

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

**Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts**

November 6, 2024 - December 3, 2024

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	11/26/2024	TBD	25-205	Perkins Electric	General contract for Encina Low Voltage (fire alarm upgrade) 202-9285-P1 project	\$ 230,000.00	216 - Facilities

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

November 6, 2024 - December 3, 2024

Staff has determined that purchasing through contracts issued by various state agencies within the State of California will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
All	11/13/24	Irvine USD Bid # 2021/22-3FA	Lakeshore Learning	Furniture and Equipment	renewal through 06/30/2025
All	11/13/24	Sourcewell RFP # 040121	Lakeshore Learning	STEM Curriculum Solutions	6/1/2025
All	11/13/24	Sourcewell RFP # 091423	Lakeshore Learning	Furniture, Equipment and supplies	12/4/2027
All	11/17/2024	CMAS Number 4-24-04-1000	R-J Inc. doing business as RJ Commercial Flooring Company, Inc.	Providing the purchase warranty, removal, disposal, recycling, preparation, installation, maintenance, and repair of carpet and floor covering and furniture lifting service	5/1/2024 - 8/9/2027
All	11/22/2024	Omnia RFP# R-TC-17006	Amazon	On-line marketplace for the purchases of products and services	12/30/2021 - 12/30/2026
All	11/22/2024	Omnia RFP# 23-09 / R230901	EverDriven	Alternate Student Transportation	07/01/2024 - 06/30/2027
01	11/22/2024	Sourcewell 0361121-TTC	The Toro Company	To purchase new equipment, all of which will be TORO: Reel & rotary mowers, xero-turn mowers, walk- behind lawn mowers, yard tools, utility vehicles, sand & in-field groomers, dingo: compact utility loaders, ventrac: compact tractors, snow removal equipment, BOSS snowplows, Golf irrigation, sprinkler sprayers and drips.	04/29/2021 - 04/30/2025

Purchasing Contracts Board Report
Board Pre-Approval
Zero Dollar

November 6, 2024 - December 3, 2024

Fund	Date	Site/ Department	Vendor Name	Description
All	11/8/2024	MTSS	Placer County Office of Education	Professional learning and coaching services. 8/01/2023 to 6/30/2026
All	12/2/2024	Mesa Verde HS	Wayfinder Family Services	The Blues Program-Coping Skills Groups. Preventative education services

**Purchasing Contracts Board Report
Bids/RFPs**

November 6, 2024 - December 3, 2024

Upon evaluation of the bids staff has awarded the following in accordance with all legal guidelines.

Fund	Date	Bid/RFP #	Vendor Name	Description	Amount \$	Responsibility
All	12/4/2024	RFP#25-100	Access Language, Excel Interpreting, Language Line Solutions, Language World, SignGlasses	Translation services	TBD	Any

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.3

MEETING DATE:

12/17/2024

SUBJECT: Gifts

DEPARTMENT: Administration

ACTION REQUESTED:

The superintendent is recommending that the board accept the list of gifts.

RATIONALE/BACKGROUND:

Acceptance of the following gifts:

Camp Winthers: from CROWS (Classified Retired Office Workers of San Juan): \$250.

Dyer-Kelly Elementary School: from Kiwanis Club of Carmichael Foundation: \$340.

Laurel Ruff Transition School: from Andrea Bayardo: \$40; from Erica Bayardo: \$25; from Zee Bayardo: \$25; from Christal Blackwell: \$20; from Aurora Collins: \$80; from Natalie Condon: \$20; from Carol Gregory: \$35; from Nick and JoAnn Jamson: \$100 - for Laurel Ruff Walk for the Tigers class fundraiser.

Lichen K-8 School: from Rotary Club of Citrus Heights/Mark Duncan - for 66 pairs of new Ultralight and Sugar Kids tennis shoes: \$990; from Kyle Dmitrenko - Bev's Angel Project Inc. - for stuffed animals and toys for PBIS: \$800; for stuffed animals and toys for SDC class: \$350.

Mesa Verde High School: from John Jackson Masonry - for wrestling team: \$1,000.

Thomas Kelly Elementary School: from Saul Hernandez: \$271.81.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.4

MEETING DATE:

12/17/2024

SUBJECT: Surplus Property

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:

The Governing Board recognizes that the district may own personal property, which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):

1. [Surplus Property Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Laura Fry, Manager, Business Support Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Cottage	HP		Laptop	BCAGX106C8E2COKAZE	eWaste
Cottage	HP		Laptop	BCAGX106C8DAEOKAHC	eWaste
Cottage	HP		Laptop	BCAGX106C8EZCOKAVO	eWaste
Cottage	HP		Laptop	BCAGX106C8E2COKBDN	eWaste
Cottage	HP		Laptop	BCAGX107C9DCBOPIJF	eWaste
Del Paso Manor	Brother		Printer	U63082H5N203789	eWaste
Del Paso Manor	HP		Printer Scanner	CN17J33395	eWaste
Del Paso Manor	Apple		Moniter	20187667	eWaste
Del Paso Manor	Apple	Mac	Laptop	1004643	eWaste
Del Paso Manor	Samsung		Laptop	1300018482	eWaste
Del Paso Manor	Samsung		Laptop	130001861	eWaste
Del Paso Manor	Apple	Mac	Laptop	10004641	eWaste
Del Paso Manor	Acer		Laptop	10006271	eWaste
Del Paso Manor	Acer		Laptop	10006263	eWaste
Del Paso Manor	Acer		Laptop	10003690	eWaste
Del Paso Manor	Acer		Laptop	10006269	eWaste
Del Paso Manor	Acer		Laptop	10006264	eWaste
Del Paso Manor	Acer		Laptop	10006239	eWaste
Del Paso Manor	Acer		Laptop		eWaste
Deterding			Blue Piano		Dispose
Grand Oaks			11 boxes of loose TWIG workbooks		Dispose
Grand Oaks			5 enVision Math boxes		Dispose
Grand Oaks			46 small TWIG workbook boxes		Dispose
Grand Oaks			1 Twig Kit plastic container misc. items		eWaste
Grand Oaks	HP		Hard Drive	SN: MXL2051V7T/ Asset:1300016906	eWaste
Green Oaks			3 Boxes Obsolete Materials		Dispose
Green Oaks		COW	Chrome Cart	20314863	eWaste
Sunrise Tech	HP	Compaq Elite 8000 SFF	Desktop	20179773/ MXL0291T5F	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022774/ MXL7041LOT	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022781/ MXL7041L1G	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022775/ MXL7041L0S	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000980/ MXL7041L13	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022777/ MXL7041L0Z	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022776/ MXL7041L1D	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000979/ MXL7041L1C	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022779/ MXL7041L1K	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000982/ MXL7041L14	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000984/ MXL7041L19	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000975/ MXL7041L1H	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000983/ MXL7041L1P	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022772/ MXL7041L1F	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000976/ MXL7041L0W	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022782/ MXL7041L1J	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022773/ MXL7041L0R	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000978/ MXL7041L17	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000986/ MXL7041L11	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000985/ MXL7041L1M	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000981/ MXL7041L16	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000977/ MXL7041L1N	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022780/ MXL7041L1B	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022771/ MXL7041L12	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10022778/ MXL7041L0X	eWaste
Sunrise Tech	HP	EliteDesk 800 G2 SFF	Desktop	10000987/ MXL7041L15	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20189081/ 2UA3240Y8X	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20189074/ 2UA3240Y8Z	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20189076/ 2UA3240Y90	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20189084/ 2UA3240Y8R	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20187995/ 2UA3240Y8C	eWaste
Sunrise Tech	HP	Compaq Elite 8300 SFF	Desktop	20189073/ 2UA3240Y94	eWaste
Sunrise Tech	HP	Laserjet P3015	Printer	20195575/ VNBC9D038C	eWaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Schweitzer	Wizix		Copier	00COEEA72FF7	eWaste
Schweitzer	ELMO		Projector	20183999	eWaste
Schweitzer	NEC		Projector	8201384EH	eWaste
Schweitzer	HP	Notebook	Laptop Cart	SCV4350016	eWaste
Schweitzer	ELMO		Projector	3954035	eWaste
Schweitzer	HP	Notebook	Laptop	SDC0145H7F	eWaste
Schweitzer	HP	Probook	Laptop	ZCE42330R0D	eWaste
Schweitzer	HP	Notebook	Laptop	SDC9216HSV	eWaste
Schweitzer	HP	Notebook	Laptop	SDC03578T7	eWaste
Schweitzer	HP	Notebook	Laptop	SDC03778YN	eWaste
Schweitzer	HP	Notebook	Laptop	SDC8245ZYL	eWaste
Schweitzer	HP	Notebook	Laptop	SDC09146ZH	eWaste
Schweitzer	HP	Pro Display	Monitor	6CM64903LZ	eWaste
Trajan	HP		Laptop	SN: 5CG5345C92	eWaste
Trajan	Apple	Macbook Air #A1466	Laptop	SN: FVFX56R64JLWK	eWaste
Trajan	Apple	Ipad 2	Tablet	SN: 1628CE1D1118	eWaste
Trajan	Apple	Ipad #A1395	Tablet	SN: DMQHG68ADFWH	eWaste
Trajan	HP	G40G2	Laptop	SN: 5CG5345CTV	eWaste
Trajan	HP	G40G2	Laptop	SN: 5CG5385QMR	eWaste
Trajan	HP	G40G2	Laptop	SN: 5CG5345BYY	eWaste
Trajan	HP	G40G2	Laptop	SN: 5CG5345BYB	eWaste
Trajan	HP	G40G2	Laptop	SN: 5CG5345BYB	eWaste
Trajan	HP	ProBook 450G2	Laptop	SN: 7260HMW	eWaste
Trajan	HP	Chromebook 11	Laptop	SN: 5CD0210DWB	eWaste
Trajan	HP	Chromebook 11	Laptop	SN: 5CD01726SY	eWaste
Trajan	HP	Chromebook 11	Laptop	SN: 5CD0114PRG	eWaste
Trajan	HP	Chromebook 11	Laptop	SN: 5CD82462V6	eWaste
Trajan	HP	Chromebook 11	Laptop	SN: 5CD8496ZD9	eWaste
Trajan	Acer	Chromebook C740	Laptop	SN: NXEF2AA0025330D1BA7600	eWaste
Trajan	Acer	Chromebook C740	Laptop	SN: NXEF2AA0025330D2D07600	eWaste
Trajan	Acer	Chromebook C740	Laptop	SN: NXEF2AA0025330D2D07600	eWaste
Trajan	Acer	Chromebook C740	Laptop	SN: NXEF2AA0025330D2D07600	eWaste
Trajan	Acer	Chromebook C740	Laptop	SN: NXEF2AA0025330D2D07600	eWaste

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.5

MEETING DATE:

12/17/2024

SUBJECT: Adult Education Courses for 2024-2025

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the Adult Education courses for 2024-2025.

RATIONALE/BACKGROUND:

The California Department of Education requires local approval of Adult Education courses on an annual basis. This routine action would provide the necessary approval to take the listed courses forward to the California Department of Education.

ATTACHMENT(S):

1. [Course Approval for Adult Education](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Services
Melissa Bassanelli, Superintendent of Schools

California Department of Education

Date: September 10, 2024
To: Richard Judge
Adult Education Principal
San Juan Unified School District
San Juan Adult Education - Sunrise Technology
Center
CDS:34 - 67447
From: Adult Education Office
Shadidi Sia-Maat
ssiamaat@cde.ca.gov
916-322-2175
Adult Education Office, California Department of Education
Education Programs Consultant
Subject: Course Approval for 2024–25

Your request for approval of the following 46 courses have been received, recorded, and approved for the 2024–25 school year.

Number	Name	Course Outline Year	Study Date
9987	Academic ESL	2024	
9980	Advanced ESL	2024	
7922	Advanced Patient Care (Capstone)	2024	2023
2403	Algebra 1	2024	
2816	Art Appreciation	2024	
2803	Art History	2024	
9975	Basic Computer Literacy	2024	
2102	Basic English	2024	
2402	Basic Mathematics	2024	
9982	Beginning ESL	2024	
2603	Biology	2024	
9978	Career Exploration	2024	
2618	Earth Science	2024	
2701	Economics	2024	
2131	English 10	2024	
2132	English 11	2024	
2133	English 12	2024	
2130	English 9	2024	
9986	ESL MultiLevel	2024	
9979	General Elective	2024	
9983	General ESL	2024	
2413	Geometry	2024	
9972	Government	2024	
9995	Government and History (Citizenship Preparation)	2024	

2425	Integrated Mathematics I	2024	
2426	Integrated Mathematics II	2024	
2427	Integrated Mathematics III	2024	
7510	Intermediate Child Development (Concentrator)	2023	2022
9981	Intermediate ESL	2024	
7931	Intermediate Healthcare Administrative Services (Concentrator)	2024	2023
7921	Intermediate Patient Care (Concentrator)	2024	2023
7500	Introduction to Education, Child Development, and Family Services	2023	2022
7930	Introduction to Healthcare Administrative Services	2024	2023
7920	Introduction to Patient Care	2024	2023
2621	Life Science	2024	
9999	Multi-subject High School Diploma Courses	2024	
2610	Physical Science	2024	
2424	Pre-Algebra	2024	
2714	Psychology	2024	
2798	Social Science Elective	2024	
2206	Spanish	2024	
9969	Test Preparation	2024	
2709	United States History	2024	
9985	VESL (Vocational ESL)	2024	
9977	Work Readiness	2024	
2711	World History: Survey	2024	

You are authorized to expend California Adult Education Program funds for the above courses. It is recommended that you use these Course Titles with additional supporting classes listed when communicating program offerings to the public.

Course Outlines for all apportionment classes shall be on file and available for review at the adult school or the district office (5 CCR 10508).

To meet optimum educational standards, these course outlines should contain:

- Goals and purposes
- Performance objectives or competencies
- Instructional strategies
- Units of study, with approximate hours allotted for each unit
- Evaluation procedures
- Clear course completion requirements of established goals and objectives

[ED 51056; 52504; 52506; 5CCR 10508 (b)
Adult Education Handbook for California (2023)]

Career Technical Education: Before establishing a career technical education training program, each member of a local adult education consortium, or the consortium as a whole, shall conduct a job market study of the labor market area in which it proposes to establish the career technical education training program or rely upon the most recent job market study of the labor market area conducted by the local workforce development board. The study shall use local labor market information and consider a supply analysis of existing career technical education training programs for adults maintained by high schools, community colleges, and other postsecondary educational institutions in the geographic area to ensure that the anticipated employment demand for adults enrolled in the proposed training program justifies the establishment of the proposed courses of instruction (EC 84906(a)(3)(A)).

After completing the job market study and before establishing the career technical education training program, the governing body of a member of a local adult education consortium, or the consortium as a whole, as applicable, shall determine if the job market study justifies the proposed career technical education program (EC 84906(a)(3)(B)).

Refer to the Job Market Study in 84906(a) for more information. Education Codes: 1900; 41976; 52506; 52515; 52518; 52570.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.6

MEETING DATE:

12/17/2024

SUBJECT: Continued Funding Application (CFA) for General Center Child Care Program (CCTR)

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 4168, approving the CFA for the CCTR for the 2025-2026 school year.

RATIONALE/BACKGROUND:

California Department of Social Services (CDSS) requires all agencies with a board of directors to submit formal board approval of the CFA application package and to adopt Resolution No. 4168 designating Early Childhood Education program manager and administrators to sign related documents for the 2025-2026 fiscal year. CCTR is a state and federally funded program in California that provides child development services for children from birth to twelve years of age. CCTR programs are inclusive, and focus on literacy, social development, health and safety. The district's CCTR programs in Early Childhood Education also provides meals, snacks, parent education, and referrals to health and social services.

ATTACHMENT(S):

1. [Continued Funding Application \(CFA\) for General Center Child Care Program \(CCTR\)](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

Current Budget: \$1,920,237

PREPARED BY: Lisa Teal, Program Manager, Early Childhood Education

APPROVED BY: Amberlee Townsend-Snider, Asst. Superintendent, Elementary Education & Programs
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

CONTINUED FUNDING APPLICATION FISCAL YEAR 2025-26

1. Introduction

Contractors who wish to be considered for continued funding for Fiscal Year (FY) 2025-26 must read the accompanying instructions and fully and accurately complete this application for continued funding. Please note that contractors have no vested right to a subsequent contract. Failure to respond to this application by the due date of 11:59 p.m., December 20, 2024 shall constitute notice to the Child Care and Development Division (CCDD) of the intent to discontinue services at the end of the current contract year unless the contractor has received a written notice of extension of time from the CCDD. If this application is returned to the CCDD by the due date, but is not fully and accurately completed, continued funding for FY 2025-26 may not be awarded, or funding may be delayed. Completion of this Continued Funding Application (CFA) does not guarantee a renewal of funding. Any contractors who are approved for continued funding will be expected to execute a contract with the California Department of Social Services (CDSS) and comply with all applicable federal and state laws as well as all Funding Terms and Conditions and applicable Program Requirements incorporated into the contract.

If your agency does not intend to continue their contract, please contact your [Program Quality and Improvement \(PQI\) Assigned Consultant](#). Instructions on how to relinquish your contract can be found on the [mainCFA web page](#).

Instructions to complete this application may be accessed on the Child Care and Development [CFA web page](#).

Select Next at the bottom of the screen to begin the application.

2. Section I – Contractor Information

1. Legal Name of Contractor

San Juan Unified School District

2. Contractor “Doing Business As” (DBA)

San Juan Unified School District

3. Headquartered County

Sacramento

4. Vendor Number

6744

5. Contact Person Completing Application

The Contact Person listed below will be the point of contact for the CDSS if there are any questions regarding this Continued Funding Application.

Full Name

Robin Hoppe

Title

ECE Support Specialist

Telephone Number (999-999-9999)

916-971-5927

Email Address

rhoppe@sanjuan.edu

6. Executive Director Information

Full Name

Melissa Bassanelli

Telephone Number (999-999-9999)

916-971-7700

Email Address

nroux@sanjuan.edu

7. Program Director Information

Full Name

Lisa Teal

Telephone Number (999-999-9999)

916-971-5912

Email Address

Lisa.Teal@sanjuan.edu

8. Legal Business Address

Street Address

3738 Walnut Ave

City

Carmichael

Zip Code

95608

9. Mailing Address (if different from above)

Street Address

PO Box 477

City

Carmichael

Zip Code

95608

10. Recipients of Federal funding must be registered and be active in SAM.gov. Please provide your SAM.gov unique ID number. <https://sam.gov/content/home>

94-6002533

3. Section II – Contract Types

My agency currently has a contract to administer the programs indicated below.

Check all applicable boxes indicating the programs the contractor intends to continue to administer for FY 2025-26. The contractor agrees to continue implementation of these programs with funds provided by the CDSS.

11. Center-Based Programs:

General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – TK through Age 13

12. Family Child Care Home Education Networks:

Not applicable

13. Alternative Payment Programs:

Not applicable

14. Other Programs:

Not applicable

15. For informational purposes only, please indicate if your agency has one of the following programs:

Not applicable

16. Please provide the number of children currently on your agency's waitlist by contract type:

General Child Care and Development (CCTR) – Birth to Age 3

100

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

131

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

Family Child Care Home Education Networks (CFCC) Program

Alternative Payment Program (CAPP)

CalWORKs Stage 2 (C2AP)

CalWORKs Stage 3 (C3AP)

Migrant Alternative Payment (CMAP)

17. Are any children listed on more than one waitlist per the different contracts your agency holds?

No

18. Please provide license capacity breakdowns for your agency. Provide the overall license capacity across all sites within your CCTR contract only.

Note: This should include total capacity in all CCTR centers and, if applicable, FCCHEN sites included in your CCTR contract.

Overall License Capacity:

General Child Care and Development (CCTR) – Birth to Age 3

64

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

140

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

19. Of the total capacity provided in the previous question, please provide how much is dedicated to serving only CCTR-subsidized children.

Note: This number is not an enrollment number, but rather what number of total capacity spots within your CCTR contract that are for subsidized children.

CCTR-Subsidized License Capacity:

General Child Care and Development (CCTR) – Birth to Age 3

64

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

140

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

20. List the total number of children reported on your last 801A report.

General Child Care and Development (CCTR) – Birth to Age 3

61

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

179

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

4. Section III – Contractor's Officers and Board of Directors Information

Board of Directors

Contractor and its governing authority understand some information requested in this application is intended for use by CDSS auditors in connection with future audit work and performance reviews and may not be used or even reviewed or considered by the CDSS until well after the contract has expired, if ever. Therefore, Contractor and its governing authority further understand that the information (and any underlying transactions) disclosed by this Application shall not be considered properly noticed to the CDSS nor approved, accepted or authorized by the CDSS, even if Contractor's request for continued funding by the CDSS is subsequently approved.

21. I have a board of directors, board of trustees, board of education, or other governing authority to execute this CFA.

Yes

The governing board members have been trained in understanding conflict of interest requirements associated with their positions on the board and have reported all known conflicts of interest.

Yes

22. List all officers and board members/governing individuals (i.e., owner, director, etc.)

Click "Add Another Officer, Board Member, Owner or Governing Individual" as necessary.

First Name

Pam

Last Name

Costa

Title

Member (Area 2)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Nick

Last Name

Bloise

Title

Member (Area 4)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Ben

Last Name

Avey

Title

Member (Area 6)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Abid

Last Name

Stanekzai

Title

Member (Area 1)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Tanya

Last Name

Kravchuk

Title

Member (Area 5)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Manuel

Last Name

Perez

Title

Member (Area 7)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

First Name

Zima

Last Name

Creason

Title

Member (Area 3)

Telephone Number (999-999-9999)

916-971-7700

Email Address

boardmembers@sanjuan.edu

Address

3738 Walnut Ave Carmichael, CA 95608

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

5. Section IV – Board Resolution

23. Please make one selection:

My agency has an existing board approval for this CFA or has an existing agency policy/delegation authority that permits the authorized representative to sign this CFA on behalf of the agency's board.

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2025-26.

RESOLUTION

24. BE IT RESOLVED that the Governing Board of San Juan Unified School District (Vendor #: 6744) authorizes entering into local agreement with the State of California and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

Signature of Contractor's Authorized Representative

Signature of: Lisa Teal

Title of Contractor's Authorized Representative

Program Manager

Date of Signature

11/14/2024

PASSED AND ADOPTED by the Governing Board of San Juan Unified School District of Sacramento County, California.

Resolution passed and adopted on (MM/DD/YYYY):

25. I, [Your Name] _____, Clerk of the Governing Board of San Juan Unified School District, of Sacramento County, California certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board on [Meeting Date] _____ at a regular public place of meeting and the resolution is on file in the office of said Board.

Clerk Signature

Signature of:

Meeting Date (MM/DD/YYYY)

Date of Signature

6. Section V – Subcontractor Certification

I certify that the contractual arrangement(s) listed in the Subcontractor Certification are made in adherence to the required subcontract provisions contained in the 5 CCR, and the Funding Terms and Conditions.

I understand that signing this certificate does not lessen the legal responsibility for the child care and development service contract requirements. As the contractor, it is my responsibility to monitor the performance of the subcontractor to ensure services are provided appropriately through the entire contract term.

I understand the subcontracting requirements, including competitive bidding, CDSS approval, and audit requirements in 5 CCR section 18026 et. seq.

26. I subcontract part of my subsidized funding.

No

27. By checking the box below, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

The authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above.

7. Section VI – Contractor Certifications

INSTRUCTIONS: Please indicate “Yes” or “No” to the following as they apply to your agency. By providing a signature at the end of this section, the signer certifies and understands the following:

BOARD RESOLUTION

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services **and to authorize the designated personnel to sign contract documents for Fiscal Year 2025 - 2026**.

RESOLUTION No. 4168

BE IT RESOLVED that the Governing Board of San Juan USD, 67 44, authorizes entering into local agreement with the State of California and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

NAME	TITLE	SIGNATURE
Lisa Teal	Program Manager	
Chans Folger	Administrator	

PASSED AND ADOPTED THIS 17th day of December, 2024, by the Governing Board of San Juan Unified School District of Sacramento County, California.

I, _____, Clerk of the Governing Board of San Juan Unified School District, of Sacramento County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a regular board meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

Clerk's Signature

Date

Personnel Certification

Applies only to agencies who are Center-Based Programs and Family Child Care Home Education Networks.

The State of California requires any contractor receiving child care and development funds, disbursed by the CDSS to employ fully qualified personnel as stipulated in California Education Code (EC); California Code of Regulations, Title 5 (5 CCR); and Funding Terms and Conditions.

I certify, as the authorized agent representing this contractor, that I have read and understand the staffing requirements for Program Director, Site Supervisor, and Teacher as stipulated in Welfare and Institution Code (W&IC), EC, 5 CCR, and Funding Terms and Conditions. All child care staff employed in CDSS funded program(s) are fully qualified for their respective positions. The exception to this certification is a person employed as Program Director or Site Supervisor who possesses a current Staffing Qualifications Waiver approved by the CCDD.

28. I am a Center-Based Program or a Family Child Care Home Education Network.

Yes

Program and Fiscal Operations

Applies to all applying agencies.

I have supervisory authority over the child development program, have actual, personal knowledge of the information provided in this Application and certify that it is true and correct in all material respects.

I am familiar with and will ensure that the Contractor complies with all applicable program requirements, statutes, and regulations, including:

Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in W&IC 10399.

All audit and fiscal requirements and I take full responsibility for obtaining the required financial and compliance audits for my subcontractor (s).

All subcontractors' audits and fiscal reporting and submission requirements.

All audits and fiscal requirements for subcontractors and I am aware that not meeting reporting timelines can result in apportionment withholding unless an extension is granted.

Cost reimbursement requirements, including reimbursable and non-reimbursable costs, documentation requirements, the provisions for determining the reimbursable amount and other provisions in 5 CCR section 18033 et. seq.

Accounting and reporting requirements in 5 CCR section 18063 et. seq.

Operational and programmatic requirements.

29. By checking the checkbox below, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

The authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above.

8. Section VII – Certification of Contractor Information in the CDMIS

Contractors are required to review all information in the Child Development Management Information System (CDMIS) and update any outdated information. To review the information and submit changes, log on to the [CDMIS](#).

30. By checking the boxes below, I certify, as the authorized representative of the agency listed below, I have reviewed all the information for San Juan Unified School District and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

Executive Director/Superintendent information

Program Director information

Sites and Licenses and/or Office information

Family Child Care Home summary information

To the best of my knowledge, the information on the CDMIS Web site reflects accurate information for San Juan Unified School District as of the date this certification was signed.

I certify that the above requirements have been met by my agency.

9. Section VIII – Contract Requirements

31. Are you a public agency

Yes – My organization is a city, county, special district, school district, community college district, county superintendent of schools, or a federal agency.

32. Do you represent a K-12 school or a K-12 school district?

Yes

10. Section IX – Required Contract Attachments

All attachments must be completed and uploaded to the application. For your convenience, links to the required forms are provided below. These links are also located on the [CFA web page](#). Please download, complete, and save a copy of each form for your records.

33. Fiscal Year 2025-26 Program Calendar (CCD 33)

Required for all contractors. Complete one calendar for each contract type and upload below.

[CCD33_2025-26.School.age.pdf](#)

[CCD33_2025-26_10_MONTH.CCTR.pdf](#)

[CCD33_2025-26_12month.CCTR.pdf](#)

Has the Minimum Days of Operation (MDO) changed from the previous year's Program Calendar?

Yes

If there are any changes to the MDO, contractors are required to provide a brief explanation in the space provided (bottom left corner) on the Program Calendar form.

Check below to confirm this has been completed.

I have provided a brief explanation for any MDO changes on the Program Calendar(s).

34. Verification of School District Name and Address:[California School Directory](#)

Required for all school districts. Save the contractor's information page and upload below.

[Verification of School District Name and Address.San Juan Unified School District24.25.pdf](#)

11. Section X – Self-Certifications

Check the boxes to self-certify that your agency meets the requirements below.

35. Contractors must self-certify that they are not listed as a delinquent tax payor on the Franchise Tax Board's [Corporate Income Tax List Top 500 Tax Delinquencies](#)

By checking this checkbox, the applicant certifies that their agency meets this requirement.

36. Contractors must self-certify that they are not listed as a delinquent tax payor on the Department of Tax & Fee Administration's [Top 500 Sales & Use Delinquencies in California](#)

By checking this checkbox, the applicant certifies that their agency meets this requirement.

37. Contractors must self-certify that they are not on the list of sanctioned entities in response to Russian Aggression in Ukraine. Contractors may search the U.S. Treasury's [Office of Foreign Assets Control Sanctions List Search](#).

By checking this checkbox, the applicant certifies that their agency meets this requirement.

12. Section X – Self-Certifications (Cont'd)

38. Federal Certifications

Check the box at the end of the page to self-certify that your agency meets

FISCAL YEAR 2025-26 PROGRAM CALENDAR

INSTRUCTIONS:

1. Contractor Name: Enter the contractor's name.
2. Vendor Number: Enter the contractor's vendor number.
3. County: Select the contractor's headquartered county from the drop-down menu.
4. Contract Type(s): Select the contracted program type(s). Check all that apply.
5. Calendar: Click on the date for the days of operation and enter an uppercase 'X' for all days the program will serve subsidized children during the FY 2025-26 contract period (Center-Based programs and CFCC). AP and R&R programs should mark the days the program office is open for business. The total number of days marked with a capital letter 'X' for each contract will constitute each contract's MDO. The totals for "Days of Operation," "Quarter Subtotals," and "Total Days of Operation" will then automatically calculate. Please verify accuracy.
6. Minimum Days of Operation: If your MDO has changed from the previous year, please provide a brief explanation in the space provided.

CONTRACTOR AND CONTRACT INFORMATION:

CONTRACTOR NAME	VENDOR NUMBER	COUNTY NAME
San Juan Unified School District	6744	Sacramento
CONTRACT TYPE(S) SELECT ALL THAT APPLY.		
<input checked="" type="checkbox"/> General Child Care And Development (CCTR) <input type="checkbox"/> Program for Special Needs (Handicapped) Children (CHAN) <input type="checkbox"/> Migrant Center-Based (CMIG) <input type="checkbox"/> Family Child Care Home Education Networks (CFCC) Program <input type="checkbox"/> California Alternative Payment Program (CAPP) <input type="checkbox"/> CalWORKs Stage 2 (C2AP) <input type="checkbox"/> CalWORKs Stage 3 C3AP <input type="checkbox"/> Resource & Referral Program (CRRP) <input type="checkbox"/> Migrant Alternative Payment Program (CMAP)		
IF THERE ARE CHANGES TO THE MINIMUM DAYS OF OPERATION (MDO), PLEASE EXPLAIN WHY. We have aligned our program calendar to coincide with the days our school district is operational to meet the needs of our families.		

FISCAL YEAR 2025-26 PROGRAM CALENDAR

S	M	T	W	T	F	S	
JULY 2025							
DAYS OF OPERATION 22	6	7 X	8 X	9 X	10 X	11 X	12
	13	14 X	15 X	16 X	17 X	18 X	19
	20	21 X	22 X	23 X	24 X	25 X	26
	27	28 X	29 X	30 X	31 X		

S	M	T	W	T	F	S	
AUGUST 2025							
DAYS OF OPERATION 20	3	4 X	5 X	6 X	7 X	8 X	9
	10	11 X	12 X	13	14 X	15 X	16
	17	18 X	19 X	20 X	21 X	22 X	23
	24	25 X	26 X	27 X	28 X	29 X	30
	31						

S	M	T	W	T	F	S	
SEPTEMBER 2025							
DAYS OF OPERATION 21	7	8 X	9 X	10 X	11 X	12 X	13
	14	15 X	16 X	17 X	18 X	19 X	20
	21	22 X	23 X	24 X	25 X	26 X	27
	28	29 X	30 X				

FIRST QUARTER SUBTOTAL 63

S	M	T	W	T	F	S	
OCTOBER 2025							
DAYS OF OPERATION 23	5	6 X	7 X	8 X	9 X	10 X	11
	12	13 X	14 X	15 X	16 X	17 X	18
	19	20 X	21 X	22 X	23 X	24 X	25
	26	27 X	28 X	29 X	30 X	31 X	

THIRD QUARTER SUBTOTAL 59

S	M	T	W	T	F	S	
NOVEMBER 2025							
DAYS OF OPERATION 17	2	3 X	4 X	5 X	6 X	7 X	8
	9	10 X	11	12 X	13 X	14 X	15
	16	17 X	18 X	19 X	20 X	21 X	22
	23	24 X	25 X	26 X	27	28	29
	30						

S	M	T	W	T	F	S	
DECEMBER 2025							
DAYS OF OPERATION 18	7	8 X	9 X	10 X	11 X	12 X	13
	14	15 X	16 X	17 X	18 X	19 X	20
	21	22 X	23 X	24 X	25	26	27
	28	29	30	31			

SECOND QUARTER SUBTOTAL 58

S	M	T	W	T	F	S	
JANUARY 2026							
DAYS OF OPERATION 19	4	5 X	6 X	7 X	8 X	9 X	10
	11	12 X	13 X	14 X	15 X	16 X	17
	18	19 X	20 X	21 X	22 X	23 X	24
	25	26 X	27 X	28 X	29 X	30 X	31

S	M	T	W	T	F	S	
FEBRUARY 2026							
DAYS OF OPERATION 18	1	2 X	3 X	4 X	5 X	6 X	7
	8	9 X	10 X	11 X	12 X	13 X	14
	15	16 X	17 X	18 X	19 X	20 X	21
	22	23 X	24 X	25 X	26 X	27 X	28

S	M	T	W	T	F	S	
MARCH 2026							
DAYS OF OPERATION 22	1	2 X	3 X	4 X	5 X	6 X	7
	8	9 X	10 X	11 X	12 X	13 X	14
	15	16 X	17 X	18 X	19 X	20 X	21
	22	23 X	24 X	25 X	26 X	27 X	28
	29	30 X	31 X				

S	M	T	W	T	F	S	
APRIL 2026							
DAYS OF OPERATION 21	1	2 X	3 X	4			
	5	6 X	7 X	8 X	9 X	10 X	11
	12	13 X	14 X	15 X	16 X	17 X	18
	19	20 X	21 X	22 X	23 X	24 X	25
	26	27 X	28 X	29 X	30 X		

S	M	T	W	T	F	S	
MAY 2026							
DAYS OF OPERATION 20	3	4 X	5 X	6 X	7 X	8 X	9
	10	11 X	12 X	13 X	14 X	15 X	16
	17	18 X	19 X	20 X	21 X	22 X	23
	24	25 X	26 X	27 X	28 X	29 X	30
	31						

S	M	T	W	T	F	S	
JUNE 2026							
DAYS OF OPERATION 20	1	2 X	3 X	4 X	5 X	6	
	7	8 X	9 X	10	11 X	12 X	13
	14	15 X	16 X	17 X	18 X	19	20
	21	22 X	23 X	24 X	25 X	26 X	27
	28	29 X	30 X				

FOURTH QUARTER SUBTOTAL 61TOTAL DAYS OF OPERATION 241

CCDD CONSULTANT INITIALS (FOR CDSS USE ONLY)
--

DATE APPROVED BY CCDD CONSULTANT (FOR CDSS USE ONLY)
--

FISCAL YEAR 2025-26 PROGRAM CALENDAR**INSTRUCTIONS:**

1. Contractor Name: Enter the contractor's name.
2. Vendor Number: Enter the contractor's vendor number.
3. County: Select the contractor's headquartered county from the drop-down menu.
4. Contract Type(s): Select the contracted program type(s). Check all that apply.
5. Calendar: Click on the date for the days of operation and enter an uppercase 'X' for all days the program will serve subsidized children during the FY 2025-26 contract period (Center-Based programs and CFCC). AP and R&R programs should mark the days the program office is open for business. The total number of days marked with a capital letter 'X' for each contract will constitute each contract's MDO. The totals for "Days of Operation," "Quarter Subtotals," and "Total Days of Operation" will then automatically calculate. Please verify accuracy.
6. Minimum Days of Operation: If your MDO has changed from the previous year, please provide a brief explanation in the space provided.

CONTRACTOR AND CONTRACT INFORMATION:

CONTRACTOR NAME San Juan Unified School District	VENDOR NUMBER 6744	COUNTY NAME Sacramento
--	------------------------------	----------------------------------

CONTRACT TYPE(S)

SELECT ALL THAT APPLY.

- General Child Care And Development (CCTR)
 Program for Special Needs (Handicapped) Children (CHAN)
 Migrant Center-Based (CMIG)
 Family Child Care Home Education Networks (CFCC) Program
 California Alternative Payment Program (CAPP)
 CalWORKs Stage 2 (C2AP)
 CalWORKs Stage 3 C3AP
 Resource & Referral Program (CRRP)
 Migrant Alternative Payment Program (CMAP)

IF THERE ARE CHANGES TO THE MINIMUM DAYS OF OPERATION (MDO), PLEASE EXPLAIN WHY.

We have aligned our program calendar to coincide with the days our school district is operational to meet the needs of our families.

FISCAL YEAR 2025-26 PROGRAM CALENDAR

	S	M	T	W	T	F	S					
JULY 2025				1	2	3	4	5				
DAYS OF OPERATION	6	7	x	8	x	9	x	10	x	11	x	12
19	13	14	x	15	x	16	x	17	x	18	x	19
	20	21	x	22	x	23	x	24	x	25	x	26
	27	28	x	29	x	30	x	31	x			

	S	M	T	W	T	F	S					
AUGUST 2025				1	x	2						
DAYS OF OPERATION	3	4	x	5	x	6	7	8	9			
16	10	11	12	13	x	14	x	15	x	16		
	17	18	x	19	x	20	x	21	x	22	x	23
	24	25	x	26	x	27	x	28	x	29	x	30
				31								

	S	M	T	W	T	F	S							
SEPTEMBER 2025				1	x	2	x	3	x	4	x	5	x	6
DAYS OF OPERATION	7	8	x	9	x	10	x	11		12	x	13		
20	14	15	x	16	x	17	x	18	x	19	x	20		
	21	22	x	23	x	24	x	25	x	26	x	27		
	28	29	x	30	x									

FIRST QUARTER SUBTOTAL 55

	S	M	T	W	T	F	S					
OCTOBER 2025				1	x	2	x	3	x	4		
DAYS OF OPERATION	5	6	x	7	x	8	x	9		10	x	11
22	12	13	x	14	x	15	x	16	x	17	x	18
	19	20	x	21	x	22	x	23	x	24	x	25
	26	27	x	28	x	29	x	30	x	31	x	

SECOND QUARTER SUBTOTAL 50

	S	M	T	W	T	F	S					
NOVEMBER 2025				1								
DAYS OF OPERATION	2	3	x	4	x	5	x	6	x	7	x	8
14	9	10	x	11		12	x	13	x	14	x	15
	16	17	x	18	x	19	x	20	x	21	x	22
	23	24	x	25		26		27		28		29
	30											

THIRD QUARTER SUBTOTAL 51

	S	M	T	W	T	F	S							
DECEMBER 2025				1	x	2	x	3	x	4	x	5	x	6
DAYS OF OPERATION	7	8	x	9	x	10	x	11		12	x	13		
14	14	15	x	16	x	17	x	18	x	19	x	20		
	21	22	x	23		24		25		26		27		
	28	29	x	30		31								

FOURTH QUARTER SUBTOTAL 57

CCDD CONSULTANT INITIALS (FOR CDSS USE ONLY)	DATE APPROVED BY CCDD CONSULTANT (FOR CDSS USE ONLY)
--	--

	S	M	T	W	T	F	S					
JANUARY 2026				1	x	2	x	3				
DAYS OF OPERATION	4	5	x	6	x	7	x	8	x	9	x	10
18	11	12	x	13	x	14	x	15	x	16	x	17
	18	19	20	x	21	x	22	x	23	x	24	
	25	26	x	27	x	28	x	29	x	30	x	31

	S	M	T	W	T	F	S					
FEBRUARY 2026				1	x	2	x	3				
DAYS OF OPERATION	8	9	x	10	x	11	x	12	x	13	x	14
14	15	16	x	17		18		19		20		21
	22	23	x	24	x	25	x	26	x	27	x	28

	S	M	T	W	T	F	S					
MARCH 2026				1	x	2	x	3				
DAYS OF OPERATION	8	9	x	10	x	11	x	12	x	13	x	14
19	15	16	x	17	x	18	x	19	x	20	x	21
	22	23	x	24	x	25	x	26	x	27	x	28
	29	30		31								

	S	M	T	W	T	F	S					
APRIL 2026				1	x	2	x	3				
DAYS OF OPERATION	5	6	x	7	x	8	x	9		10	x	11
18	12	13	x	14	x	15	x	16	x	17	x	18
	19	20	x	21	x	22	x	23	x	24	x	25
	26	27	x	28	x	29	x	30	x			

	S	M	T	W	T	F	S					
MAY 2026				1	x	2						
DAYS OF OPERATION	3	4	x	5	x	6	x	7	x	8	x	9
19	10	11	x	12	x	13	x	14	x	15	x	16
	17	18	x	19	x	20	x	21	x	22	x	23
	24	25	x	26	x	27	x	28	x	29	x	30
	31											

	S	M	T	W	T	F	S					
JUNE 2026				1	x	2	x	3				
DAYS OF OPERATION	7	8	x	9	x	10		11	x	12	x	13
20	14	15	x	16	x	17	x	18	x	19	x	20
	21	22	x	23	x	24	x	25	x	26	x	27
	28	29	x	30	x							

FOURTH QUARTER SUBTOTAL 57
TOTAL DAYS OF OPERATION 213

FISCAL YEAR 2025-26 PROGRAM CALENDAR**INSTRUCTIONS:**

1. Contractor Name: Enter the contractor's name.
2. Vendor Number: Enter the contractor's vendor number.
3. County: Select the contractor's headquartered county from the drop-down menu.
4. Contract Type(s): Select the contracted program type(s). Check all that apply.
5. Calendar: Click on the date for the days of operation and enter an uppercase 'X' for all days the program will serve subsidized children during the FY 2025-26 contract period (Center-Based programs and CFCC). AP and R&R programs should mark the days the program office is open for business. The total number of days marked with a capital letter 'X' for each contract will constitute each contract's MDO. The totals for "Days of Operation," "Quarter Subtotals," and "Total Days of Operation" will then automatically calculate. Please verify accuracy.
6. Minimum Days of Operation: If your MDO has changed from the previous year, please provide a brief explanation in the space provided.

CONTRACTOR AND CONTRACT INFORMATION:

CONTRACTOR NAME	VENDOR NUMBER	COUNTY NAME
San Juan Unified School District	6744	Sacramento

CONTRACT TYPE(S)

SELECT ALL THAT APPLY.

- General Child Care And Development (CCTR)
 Program for Special Needs (Handicapped) Children (CHAN)
 Migrant Center-Based (CMIG)
 Family Child Care Home Education Networks (CFCC) Program
 California Alternative Payment Program (CAPP)
 CalWORKs Stage 2 (C2AP)
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We have aligned our program calendar to coincide with the days our school district is operational to meet the needs of our parents.

FISCAL YEAR 2025-26 PROGRAM CALENDAR

S	M	T	W	T	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	x	14	x
17	18	x	19	x	20	x
24	25	x	26	x	27	x
			28	x	29	x
						30
						31

S	M	T	W	T	F	S
		1	2	x	3	x
7	8	x	9	x	10	x
14	15	x	16	x	17	x
21	22	x	23	x	24	x
28	29	x	30	x		

FIRST QUARTER SUBTOTAL 33

S	M	T	W	T	F	S
			1	x	2	x
5	6	7	x	8	x	9
12	13	x	14	x	15	x
19	20	x	21	x	22	x
26	27	x	28	x	29	x
			30	x	31	x

S	M	T	W	T	F	S
				1		
2	3	x	4	x	5	x
9	10		11		12	x
16	17	x	18	x	19	x
23	24		25		26	
			27		28	
			29		30	

S	M	T	W	T	F	S
		1	x	2	x	3
7	8	x	9	x	10	x
14	15	x	16	x	17	x
21	22		23		24	
28	29		30		31	

SECOND QUARTER SUBTOTAL 48

CCDD CONSULTANT INITIALS (FOR CDSS USE ONLY)	DATE APPROVED BY CCDD CONSULTANT (FOR CDSS USE ONLY)
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S	M	T	W	T	F	S
				1	2	3
4	5		6	x	7	x
11	12	x	13	x	14	x
18	19		20	x	21	x
25	26	x	27	x	28	x
			29	x	30	x
			31			

S	M	T	W	T	F	S
1	2	x	3	x	4	x
8	9	x	10	x	11	x
15	16	x	17	x	18	x
22	23	x	24	x	25	x
29	30		31			

S	M	T	W	T	F	S
1	2	x	3	x	4	x
8	9	x	10	x	11	x
15	16	x	17	x	18	x
22	23	x	24	x	25	x
29	30		31			

THIRD QUARTER SUBTOTAL 51

S	M	T	W	T	F	S
1	2	x	3	x	4	x
5	6	x	7	x	8	x
12	13	x	14	x	15	x
19	20	x	21	x	22	x
26	27	x	28	x	29	x

S	M	T	W	T	F	S
3	4		5	x	6	x
10	11	x	12	x	13	x
17	18	x	19	x	20	x
24	25		26	x	27	x
31						

S	M	T	W	T	F	S
1	x	2	x	3	x	4
7	8	x	9		10	
14	15		16		17	
21	22		23		24	
28	29		30			

FOURTH QUARTER SUBTOTAL 41TOTAL DAYS OF OPERATION 173

San Juan Unified

County	Sacramento
District	San Juan Unified <u>List of active district's schools</u>
CDS Code	34 67447 0000000
District Address	3738 Walnut Ave. Carmichael, CA 95608-3056 <u>Google Map</u>
Mailing Address	PO Box 477 Carmichael, CA 95609-0477
Phone Number	(916) 971-7700
Fax Number	(916) 971-7070
Email	<u>nroux@sanjuan.edu</u>
Web Address	<u>www.sanjuan.edu</u>
Superintendent	Melissa Bassanelli Superintendent <u>mbassanelli@sanjuan.edu</u>
Chief Business Official	Joel Ryan Chief Financial Officer (916) 971-7248 <u>joel.ryan@sanjuan.edu</u>
Status	Active
District Type	Unified School District
Low Grade	P
High Grade	Adult
NCES/Federal District ID	0634620
CDS Coordinator (Contact for Data Updates)	Marea Touray (916) 971-7200 <u>Request Data Update(s)</u>
Last Updated	January 6, 2023

the requirements below.

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 45 CFR Part 93, "New restrictions on Lobbying," , 2 CFR Part 376, "Government-wide Debarment and Suspension (Non procurement), and 2 CFR Part 382.10 "Government-wide requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Social Services determines to award the covered transaction, grant, or cooperative agreement.

LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 45 CFR Part 93, for persons entering into a grant or cooperative agreement over \$100,000 as defined at 45 CFR Part 93, Sections 93.105 and 93.110, the applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;
- (b) If any funds other than federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an employee of Congress, or any employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," in accordance with this instruction;
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by executive Order 12549, Debarment and Suspension, and other responsibilities implemented at 2 CFR part 376 , for prospective participants in primary or a lower tier covered transactions.

A. The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- (d) Have not within a three-year period proceeding this application had one or more public transactions (federal, state, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 2 CFR Part 382.10. The applicant certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing,

possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

(b) Establishing an on-going drug-free awareness program to inform employees about-

- (1) The danger of drug abuse in the workplace;
- (2) The grantee's policy of maintaining a drug-free workplace;
- (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will –

- (1) Abide by the terms of the statement; and
- (2) Notify the employer in writing of his or her conviction for a violation;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants, and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., (Room 3124, GSA Regional Office Building No. 3), Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
- (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 2 CFR Part 382.10.

(a) As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and

(b) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and contracts Service, U.S. department of Education, 400 Maryland Avenue, S.W.(Room 3124, GSA Regional Office Building No. 3) Washington, DC 20202-4571. Notice shall include the identification numbers(s) of each affected grant.

ENVIRONMENTAL TOBACCO SMOKE ACT

As required by the Pro-Children Act of 1994, (also known as Environmental Tobacco Smoke), and implemented at 20 U.S.C. Section 7973, Public Law 103-277, Title X, Part C requires that:

The applicant certifies that smoking is not permitted in any portion of any indoor facility owned or leased or contracted and used routinely or regularly for the provision of health care services, day care, and education to children under the age of 18. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day. (The law does not apply to children's services provided in private residence, and portions of facilities used for in-patient drug and alcohol treatment.)

By checking this checkbox, the authorized representative certifies that their agency will comply with the above certifications.

13. Section X – Self-Certifications (Cont'd)

39. Contractor Certification Clauses

Check the box at the end of the page to self-certify that your agency meets the requirements below.

STATEMENT OF COMPLIANCE: Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

DRUG-FREE WORKPLACE REQUIREMENTS: Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

- (a) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
- (b) Establish a Drug-Free Awareness Program to inform employees about:
 - (1) the dangers of drug abuse in the workplace;
 - (2) the person's or organization's policy of maintaining a drug-free workplace;
 - (3) any available counseling, rehabilitation and employee assistance programs; and,
 - (4) penalties that may be imposed upon employees for drug abuse violations.
- (c) Every employee who works on the proposed Agreement will:
 - (1) receive a copy of the company's drug-free workplace policy statement; and,
 - (2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

NATIONAL LABOR RELATIONS BOARD CERTIFICATION: Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lesser of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State. Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

SWEATFREE CODE OF CONDUCT:

(a) All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweat free Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

(b) The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

DOMESTIC PARTNERS: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

GENDER IDENTITY: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

- (a) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- (b) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

- (a) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- (b) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.
- (c) If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)
- (d) Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA: When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

"Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

By checking this checkbox, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

14. Review

Would you like to receive a copy of your responses for review purposes prior to submitting your application? If you select "Yes" and click "Next," an email with your current responses (attached as a PDF) will be sent to this email address: rhoppe@sanjuan.edu.

Yes

15. Submission Page

Signature Check: Please ensure that the following sections are complete prior to submitting the application.

40. Section IV – Board Resolution

By signing this CFA, San Juan Unified School District is indicating that it wishes to automatically renew the current contract for FY 2025-26 and, if approved, is willing to, and does accept, all terms and conditions of the contract, which will be provided to the contractor no later than July 1, 2025. The San Juan Unified School District may reject the FY 2025-26 contract by providing the CDSS with a written notice of rejection no later than June 30, 2025.

Contractors that wish to reject the terms of the FY 2025-26 contract must provide written notice that the terms of the contract are rejected by emailing ChildCareContracts@dss.ca.gov and their [Program Quality and Improvement Assigned Consultant](#) on or before June 30, 2025. The email should come from the Executive Director/Superintendent of the contracting entity or their authorized representative and state that the terms of the FY 2025-26 contract, if applicable, are rejected. Contractors providing such notice to the CDSS of the rejection of the terms of the contract(s) will not have a contract(s) in effect for FY 2025-26.

41. Final Signature

AGREEMENT: By signing this application electronically, I, the authorized designee, agree that my electronic signature is the legally binding equivalent to my handwritten signature.

Signature of the Contractor's Authorized Representative

Signature of:

Title of Contractor's Authorized Representative

Date of Signature

Authorized Representative's Telephone Number (999-999-9999)

Authorized Representative's Email Address

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.7

MEETING DATE:

12/17/2024

SUBJECT: Minimum Wage Increase - Short Term, Temporary Salary Schedule

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board approve the salary changes to reflect the January 1, 2025, minimum wage increase to \$16.50 per hour for certain job classifications on the short term, temporary salary schedule.

RATIONALE/BACKGROUND:

To address inflation, California's Department of Finance announced a 3.18% increase in the state minimum wage for all employers effective January 1, 2025. Minimum wage is currently \$16.00 and will increase to \$16.50. At this time, we are requesting approval to raise the pay rates for these designated positions beginning January 2025.

Job Classification	From	To (January 1, 2025)
Counselor Intern I	\$16.00	\$16.50
Instructor	\$16.00	\$16.50
Project Parent Liaison	\$16.00	\$16.50
School Psychology Intern I	\$16.00	\$16.50
Senior Instructor	\$16.00	\$16.50
Special Events Leader I	\$16.00	\$16.50
Student	\$16.00	\$16.50
Work Experience Intern	\$16.00	\$16.50
Announcer/Scorekeeper/Timekeeper/Ticket Taker	\$16.00	\$16.50
Ticket Seller	\$16.00	\$16.50

ATTACHMENT(S):

1. [2024-25 Short-Term Temp Salary Schedule](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



Short-Term & Temporary Salary Schedule

2024 - 2025 School Year

CLASSIFICATION

SALARY RATE

GENERAL	
Accompanist/Conductor/Clinician*****	\$25.30/hr
Administrator (hourly extra assignment) †	\$35.00/hr
Administrator (full day, substitute administrator; retirees and nonemployees only) ‡	\$400 - \$550/ day
Bilingual Student Teacher	\$4000.00/semester
Classified Substitutes	Step 1 of Appropriate Range
Counselor Intern I	**\$16.50/hr
Counselor Intern II	\$20.00/hr
Instructor	**\$16.50/hr
Intramural Official Intermediate	\$21.00/game
Project Parent Liaison	**\$16.00/hr to maximum of \$1015.00/semester
School Psychologist Intern I	**\$16.50/hr
School Psychologist Intern II	\$20.00/hr
School Psychologist Intern III	***\$25.00/hr
Senior Instructor	**\$16.50/hr
Special Events Leader I	**\$16.50/hr
Special Events Leader II	\$25.30/hr
STRS Counselor	\$24.20/hr
Student	**\$16.50/hr
Work Experience Intern	**\$16.50/hr
Audio - Visual (AV) Technician for Performing Arts Center	\$36.00/hr
OUTDOOR EDUCATION	
Camp Winthers Program Coordinator	\$240.00/day
Program Leader	\$400.00/wk
Resource Counselor	\$175.00/wk
Resource Instructor	\$300.00/wk
Resource Instructor - Water Sports	\$225.00/wk
Tent Counselor	\$125.00/wk
COACHING AND EXTRACURRICULAR ASSIGNMENTS §	
Varsity Coach *	\$2,693/season
Assistant Coach *	\$2,154/season
Drill Team *	\$2,072/yr
Cheer Leaders *	\$2,072/yr
Other Athletic or Extra-curricular stipend-based assignments*	Per Stipend Schedule
Announcer, Scorekeeper, Timekeeper, Ticket Taker	**\$16.50/hr
Ticket Seller	**\$16.50/hr

§ Per Board Policy 4127: Can only hire noncertificated individual after annual search fails to identify certificated staff member to perform coaching duties.

† Extra assignment for work not part of regular work assignment (i.e. serving on an interview panel);

‡ VP \$400/day; Principal \$450/day; long term 40+ days or 30+ days when opening/closing school-add'l \$50/day.

For current employees serving in an acting capacity, see Management Special Assignment Salary Schedule.

* Compensation rate tied to certificated special additional assignment/stipend rates and subject to change based on those rates.

** Minimum wage change to \$16.50/hr effective January 1, 2025

*** Rate effective July 1, 2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.8

MEETING DATE:

12/17/2024

SUBJECT: Resolution Authorizing Filing of Application(s) for State Allocation Board Administered Programs for the San Juan Unified School District on December 17, 2024

DEPARTMENT: Operations

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 4169, authorizing the filing of application(s) for State Allocation Board (SAB) Administered Programs for the district, effective December 17, 2024.

RATIONALE/BACKGROUND:

The district intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program. The district intends to file applications for eligibility determination and/or applications for funding under the School Facility Program (SFP) as provided in Section 17070.10, et seq., of the Education Code.

As a condition of participating in the SFP, as administered by the SAB, the district shall submit to the Department of General Services (DGS) a five-year school facilities master plan, or updated five-year school facilities master plan, approved by the board for all application submittals on or after October 31, 2024, and that all application submittals on or after October 31, 2024, are subject to Section 17074.54 of the Education Code. As a condition of SFP funding, the district must submit a five-year school facilities master plan within 90-days of the Office of Public School Construction notification of processing the application.

ATTACHMENT(S):

1. [Resolution No. 4169](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Cherie Chenoweth, Coordinator, Facilities Business and Compliance

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

**RESOLUTION AUTHORIZING FILING OF APPLICATION(S) FOR STATE ALLOCATION
BOARD-ADMINISTERED PROGRAMS FOR THE SAN JUAN UNIFIED SCHOOL DISTRICT
ON DECEMBER 17, 2024**

RESOLUTION NO. 4169

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, the San Juan Unified School District intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, the San Juan Unified School District intends to file applications for eligibility determination and/or applications for funding under the School Facility Program (SFP) as provided in Section 17070.10, et seq., of the Education Code; and

WHEREAS, as a condition of participating in the SFP, as administered by the SAB, the San Juan Unified School District shall submit to the DGS a five-year school facilities master plan, or updated five-year school facilities master plan, approved by the governing board of the San Juan Unified School District for all application submittals on or after October 31, 2024, and that all application submittals on or after October 31, 2024, are subject to Section 17074.54 of the Education Code; and

WHEREAS, the San Juan Unified School District, as a condition of SFP funding, must submit a five-year school facilities master plan within 90-days of the Office of Public School Construction notification of processing the application; and

WHEREAS, the San Juan Unified School District is aware of the minimum requirements for the five-year school facilities master plan as outlined in Section 17070.54 of the Education Code; and

WHEREAS, the San Juan Unified School District acknowledges that failure to submit an acceptable five-year master plan may result in rescission of project funding.

PASSED AND ADOPTED on December 17, 2024, by the San Juan Unified School District Board of Trustees by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

Attachment 1

Date: _____

Board President
San Juan Unified School District

CERTIFICATION

I, _____, certify that the foregoing is a correct copy of a resolution passed and adopted by the San Juan Unified School District on December 17, 2024.

Date: _____

Board Clerk
San Juan Unified School District

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

K.1

MEETING DATE:

12/17/2024

SUBJECT: 2023-2024 Audit Report (Ryan) - 7:35 p.m.

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board accept the 2023-2024 Audit Report as prepared by Crowe LLP (the district's independent auditor).

RATIONALE/BACKGROUND:

The 2023-2024 Financial Statement consists of three parts: (1) management's discussion and analysis, (2) the financial statements and (3) required supplementary information.

Crowe, LLP has expressed its opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of San Juan Unified School District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

ATTACHMENT(S):

1. [2023-2024 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

Audit Committee: 12/16/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024**

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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 San Juan Unified 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 San Juan Unified 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.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 San Juan Unified 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 San Juan Unified School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 10 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 54 to 59 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in 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.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Juan Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited"; was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the Organization page but does not include the basic financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2024 on our consideration of the San Juan Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Juan Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the San Juan Unified School District's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Sacramento, California
December 11, 2024

**San Juan Unified School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

The management's discussion and analysis of San Juan Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1 through 3, the District's financial statements which begin on page 11, and the notes to the financial statements on pages 24 through 53.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the San Juan Unified School District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, report the District's operations and in more detail than the district wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year revenues and expenditures are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources as a measure of the District's financial position.

In the district-wide financial statements the District's activities are divided into two categories:

- Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. State support from local control funding formula and categorical apportionments finance most of these activities.
- Business-type activities – The District does not currently have any business type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- Governmental Funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Proprietary Funds - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. Internal service funds are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund -- the employee self-insurance fund.

- Fiduciary Funds - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's ending net position was \$355,434,058 on June 30, 2024, resulting in an increase from the prior fiscal period by \$169,800,061.

Statement of Net Position

	2024	2023	Variance	% Diff
Current and other assets	708,894,980	636,229,261	72,665,719	11%
Capital assets	1,079,958,291	972,827,276	107,131,015	11%
Total Assets	1,788,853,271	1,609,056,537	179,796,734	11%
Deferred Outflows	208,633,703	167,108,004	41,525,699	
Current liabilities	84,656,855	121,698,499	(37,041,644)	-30%
Long-term liabilities	1,461,497,563	1,337,867,692	123,629,871	9%
Total Liabilities	1,546,154,417	1,459,566,191	86,588,226	6%
Deferred Inflows	95,898,499	130,964,353	(35,065,854)	
Net assets invested in capital assets, net of related debt	429,998,144	380,191,173	49,806,971	13%
Restricted	330,996,197	299,301,023	31,695,174	11%
Unrestricted	(405,560,283)	(493,858,199)	88,297,916	-18%
Total Net Position	355,434,058	185,633,997	169,800,061	91%

The change in Total Assets is primarily a result of the following:

- Current and other assets include cash, including cash with fiscal agent, receivables, investments, due from (to) other funds, stores inventory and pre-paid expenses. Current assets increased by \$72,665,719 due to cash received from one-time grants received prior to June 30 and an increase in the stores balance.
- At the end of fiscal year 2023-24, the District had a total value of \$1,565,417,310 in capital assets. Capital assets include land, buildings, land improvements, equipment and capital projects that are still in progress. Total accumulated depreciation amounted to \$485,459,019. The net capital assets amounted to \$1,079,958,291, an increase of \$107,131,015 from prior year. This is a result of increased capital projects being handled and completed through Measures J, N and P.

Capital Assets

	2024	2023	Variance	% Diff
Land	6,350,107	6,350,107	-	0%
Work in Progress	306,490,347	179,819,845	126,670,502	70%
Land Improvements	86,752,532	86,677,276	75,256	0%
Buildings	1,123,496,383	1,098,799,371	24,697,012	2%
Equipment	42,327,941	34,704,341	7,623,600	22%
Capital Assets, cost	1,565,417,310	1,406,350,940	159,066,370	11%
Accumulated Depreciation	(485,459,019)	(433,523,664)	(51,935,355)	12%
Capital Assets, net	1,079,958,291	972,827,276	107,131,015	11%

The change in Total Liabilities is primarily a result of the following:

- A decrease in current liabilities of \$37,041,644 is attributable to fewer goods and services received prior to June 30, 2024 that had not been paid and unearned revenue. Current liabilities include accounts payable, unearned revenue, interagency balances and unpaid claims and claim adjustment expenses. (See "Statement of Net Position" chart.)
- The District ended the year with a total of \$1,458,798,523 in outstanding financing obligations, including other post-employment benefits (OPEB), compensated absences and net pension liabilities. The increase in long-term debt of \$121,430,195 is mainly attributed to net pension liabilities and issuance of general obligation bonds.

Long-Term Liabilities

	2024	2023	Variance	% Diff
General Obligation Bonds	733,023,796	681,171,568	51,852,228	8%
Accreted Interest	60,025,936	64,455,947	(4,430,011)	-7%
Premium on Issuance of General Obligation Bonds	42,014,909	41,335,241	679,668	2%
Capitalized lease obligations	-	148,007	(148,007)	-100%
Other Postemployment Benefits	116,864,462	113,708,810	3,155,652	3%
Compensated absences	8,266,420	5,210,755	3,055,665	59%
Net Pension Liability (Asset)	498,603,000	431,338,000	67,265,000	16%
Total Long-Term Liabilities	1,458,798,523	1,337,368,328	121,430,195	9%

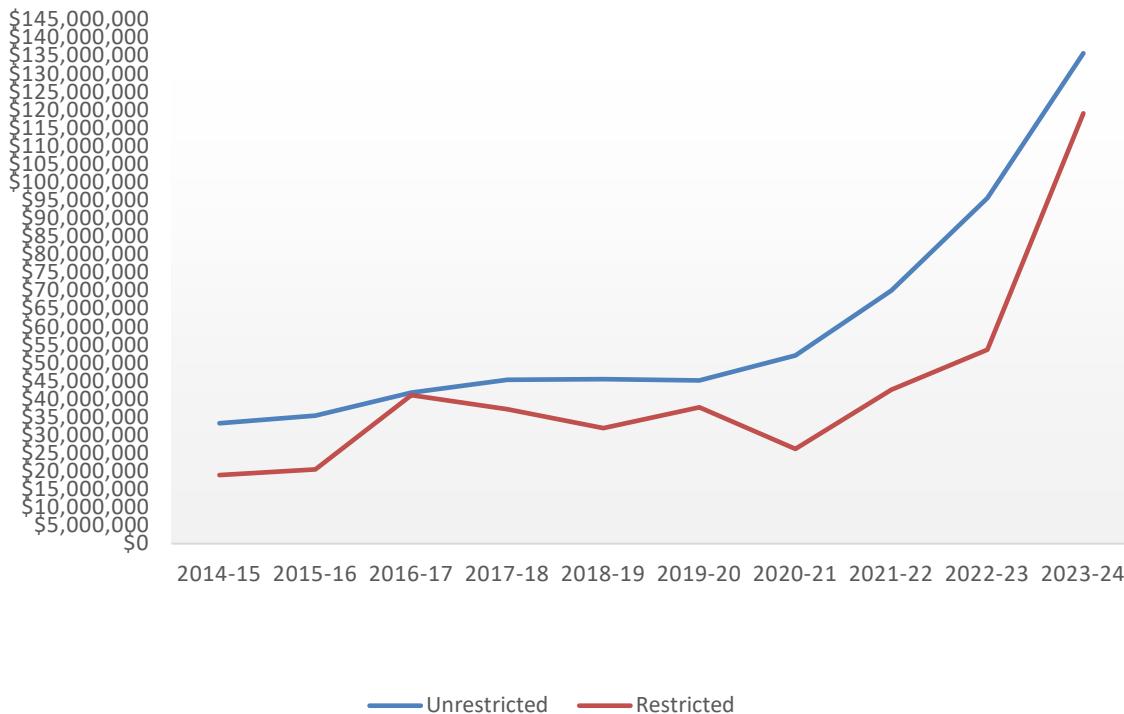
FINANCIAL HIGHLIGHTS

The District's change in net position from prior year was \$169,800,061. Revenues increased by \$33,081,802 which is primarily attributable to the increase in taxes and subventions, interest, federal and state resources. Expenditures have a net increase of \$45,571,812 which is primarily due to increased costs of instruction related staffing and instructional materials, increase in student support service expense from pandemic related resources and other one-time funding being spent in the current year and a decrease in general administration costs.

Statement of Activities

	2024	2023	Variance	% Diff
Program Revenue				
Charges for Services	\$ 9,715,886	\$ 11,298,492	\$ (1,582,606)	-14%
Operating Grants & Contributions	293,465,873	317,190,090	(23,724,217)	-7%
Capital Grants & Contributions	319,428	14,680,377	(14,360,949)	-98%
General Revenue				
Taxes and subventions	237,568,542	202,520,774	35,047,768	17%
Federal and State Aid	334,233,442	308,410,782	25,822,660	8%
Interest and Investment	13,446,073	6,655,660	6,790,413	102%
Interagency Revenues	1,391,090	839,840	551,250	66%
Miscellaneous	8,860,409	4,322,926	4,537,483	105%
Total Revenue	\$ 899,000,743	\$ 865,918,941	\$ 33,081,802	4%
Expenditures				
Instructional Related	\$ 409,159,384	\$ 393,357,467	\$ 15,801,917	4%
Student Support Services	107,534,394	96,092,865	11,441,529	12%
Pupil Services	68,855,272	65,943,523	2,911,749	4%
General Administration	38,238,724	31,830,996	6,407,728	20%
Plant Services	57,864,474	52,612,269	5,252,205	10%
Other Services	8,905,030	6,423,029	2,482,001	39%
Interest on long-term debt	37,001,735	35,811,948	1,189,787	3%
Other outgo	1,641,669	1,556,773	84,896	5%
Depreciation	-	-	-	-
Total Expenditures	\$ 729,200,682	\$ 683,628,870	\$ 45,571,812	7%
Change in Net Assets	\$ 169,800,061	\$ 182,290,071	\$ (12,490,010)	-7%

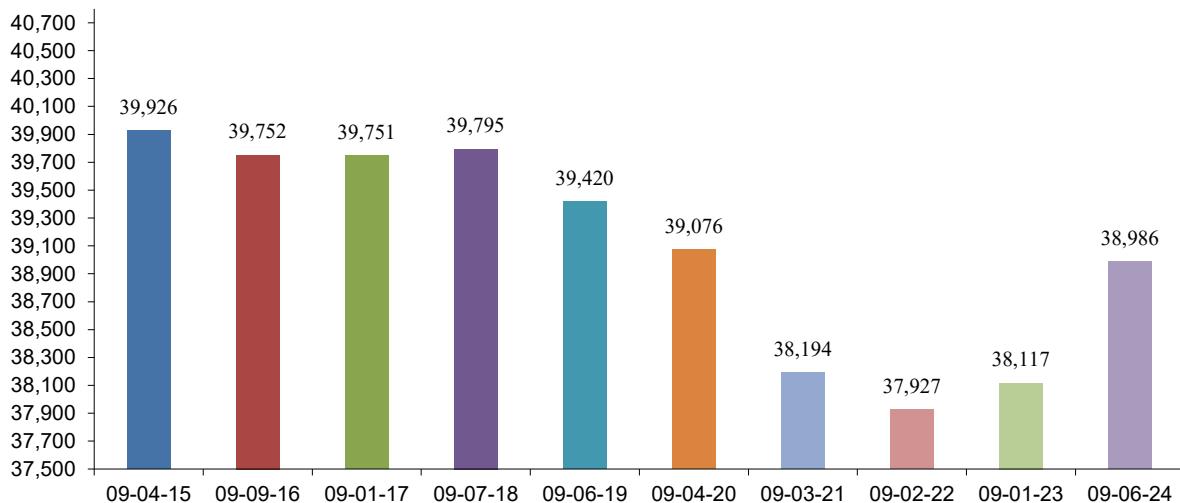
General Fund Balance



The District's General Fund overall experienced an increase in its fund balance by \$72,438,222. Revenue increased by \$10.7 million which is mainly due to the LCFF calculation, mandated cost reimbursements, Special Education grants, and additional COVID Relief funds.

The District also experienced an overall increase in expenditures. There were increases in certificated salaries due to negotiation salary increases, additional training and staffing changes as the District continues to spend the Federal COVID-19 funds and other one-time funds to provide additional support and service functions for students. There was an increase in supplies and capital outlay to supply students and staff with the necessary supplies, for additional instructional supports. This included additional summer programs to mitigate the learning losses students were facing.

Enrollment



Enrollment data is as of the 3rd week of the school year.

The District experienced an increase in student enrollment between FY22-23 and FY 23-24. An increase is also expected to be seen in FY 24-25.

FINANCIAL ISSUES

The development of future budgets will be influenced by uncertain, external variables such as the State Budget, priorities of new state leadership, and pension costs. Internal factors of compensation and number of employees must be commensurate with the number of students. San Juan Unified School District must be vigilant in monitoring all expenditures to avoid fiscal distress.

The district has adopted a range of instructional models and opportunities to support the academic and social and emotional needs of all students in response to impact of the pandemic.

BASIC FINANCIAL STATEMENTS

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 641,515,668
Receivables	65,961,182
Prepaid expenses	769,635
Stores inventory	648,495
Non-depreciable capital assets (Note 4)	312,840,454
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>767,117,837</u>
Total assets	<u>1,788,853,271</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	190,349,539
Deferred outflows of resources - OPEB (Notes 10)	13,257,573
Deferred loss on refunding of debt	<u>5,026,591</u>
Total deferred outflows of resources	<u>208,633,703</u>
LIABILITIES	
Accounts payable	75,534,345
Unearned revenue	8,100,366
Interagency balances	634,044
Unpaid claims and claim adjustment expenses (Note 5)	388,100
Long-term liabilities:	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	2,699,040
Due within one year (Note 6)	77,253,658
Due after one year (Note 6)	<u>1,381,544,865</u>
Total liabilities	<u>1,546,154,417</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	54,191,000
Deferred inflows of resources - OPEB (Note 10)	<u>41,707,499</u>
Total deferred inflows of resources	<u>95,898,499</u>
NET POSITION	
Net investment in capital assets	429,998,144
Restricted:	
Legally restricted programs	178,520,783
Capital projects	6,145,984
Debt service	95,528,785
Self-insurance	50,800,645
Unrestricted	<u>(405,560,283)</u>
Total net position	<u>\$ 355,434,058</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

								Net (Expense) Revenues and Change in Net Position
								Governmental Activities
								Governmental Activities
Governmental activities:								
Instruction	\$ 409,159,384	\$ 318,807	\$ 134,581,030	\$ 319,428	\$ (273,940,119)			
Instruction-related services:								
Supervision of instruction	59,922,144	72,421	39,068,349	-	(20,781,374)			
Instructional library, media and technology	2,129,480	789	116,465	-	(2,012,226)			
School site administration	45,482,770	44,563	4,429,682	-	(41,008,525)			
Pupil services:								
Home-to-school transportation	4,341,371	295	215,859	-	(4,125,217)			
Food services	23,322,634	6,198	27,453,836	-	4,137,400			
All other pupil services	41,191,267	74,826	18,113,140	-	(23,003,301)			
General administration:								
Data processing	12,119,377	7,448	38,962	-	(12,072,967)			
All other general administration	26,119,347	46,438	6,981,605	-	(19,091,304)			
Plant services	57,864,474	90,575	6,307,900	-	(51,465,999)			
Ancillary services	8,863,783	1,255,783	4,506,642	-	(3,101,358)			
Community services	28,217	598	4,076	-	(23,543)			
Enterprise activities	13,030	-	-	-	(13,030)			
Interest on long-term liabilities	37,001,735	-	-	-	(37,001,735)			
Other outgo	1,641,669	7,797,145	51,648,327	-	57,803,803			
Total governmental activities	<u>\$ 729,200,682</u>	<u>\$ 9,715,886</u>	<u>\$ 293,465,873</u>	<u>\$ 319,428</u>	<u>\$ (425,699,495)</u>			
General revenues:								
Taxes and subventions:								
Taxes levied for general purposes								147,294,865
Taxes levied for debt service								90,092,451
Taxes levied for other specific purposes								181,226
Federal and state aid not restricted to specific purposes								334,233,442
Interest and investment earnings								13,446,073
Interagency revenues								1,391,090
Miscellaneous								8,860,409
Total general revenues								<u>595,499,556</u>
Change in net position								<u>169,800,061</u>
Net position, July 1, 2023								<u>185,633,997</u>
Net position, June 30, 2024								<u><u>\$ 355,434,058</u></u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 317,357,168	\$ 45,740,092	\$ 88,062,137	\$ 25,756,388	\$ 476,915,785
Cash in revolving fund	205,000	-	-	689	205,689
Cash on hand and in banks	-	-	-	2,607,513	2,607,513
Cash awaiting deposit	541,235	2,165,282	-	276,169	2,982,686
Cash with Fiscal Agent	-	87,456,088	13,428,447	-	100,884,535
Receivables	49,993,456	1,544,007	1,183,611	11,890,165	64,611,239
Prepaid expenditures	769,635	-	-	-	769,635
Due from other funds	7,899,440	108,700	6,284,766	7,346,723	21,639,629
Stores inventory	65,408	-	-	583,087	648,495
 Total assets	 <u>\$ 376,831,342</u>	 <u>\$ 137,014,169</u>	 <u>\$ 108,958,961</u>	 <u>\$ 48,460,734</u>	 <u>\$ 671,265,206</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 33,326,545	\$ 14,119,073	\$ 7,145,410	\$ 1,195,130	\$ 55,786,158
Unearned revenue	6,199,702	-	-	1,900,664	8,100,366
Due to other funds	9,982,128	9,127,895	-	517,334	19,627,357
 Total liabilities	 <u>49,508,375</u>	 <u>23,246,968</u>	 <u>7,145,410</u>	 <u>3,613,128</u>	 <u>83,513,881</u>
Fund balances:					
Nonspendable	1,040,043	-	-	583,776	1,623,819
Restricted	139,819,161	113,767,201	101,813,551	44,263,830	399,663,743
Committed	45,769,461	-	-	-	45,769,461
Assigned	9,174,633	-	-	-	9,174,633
Unassigned	131,519,669	-	-	-	131,519,669
 Total fund balances	 <u>327,322,967</u>	 <u>113,767,201</u>	 <u>101,813,551</u>	 <u>44,847,606</u>	 <u>587,751,325</u>
 Total liabilities and fund balances	 <u>\$ 376,831,342</u>	 <u>\$ 137,014,169</u>	 <u>\$ 108,958,961</u>	 <u>\$ 48,460,734</u>	 <u>\$ 671,265,206</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 June 30, 2024

Total fund balances - Governmental Funds	\$ 587,751,325
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,565,417,310 and the accumulated depreciation is \$485,459,019 (Note 4).	1,079,958,291
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2024 consisted of (Note 6):	
General Obligation Bonds	\$ (733,023,796)
Accreted interest	(60,025,936)
Unamortized Premium on issuance of	
General Obligation Bonds	(42,014,909)
Total OPEB liability (Note 10)	(116,864,462)
Net pension liability (Notes 8 and 9)	(498,603,000)
Compensated absences	<u>(8,266,420)</u>
	(1,458,798,523)
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.	5,026,591
Internal service funds are included in the government-wide financial statements.	50,800,645
In government 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 (Notes 8 and 9).	
Deferred outflows of resources relating to pensions	\$ 190,349,539
Deferred inflows of resources relating to pensions	<u>(54,191,000)</u>
	136,158,539
Unmatured interest on long-term liabilities is recognized in the period incurred.	(17,012,884)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2024

In government funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10),

Deferred outflows of resources relating to OPEB	\$ 13,257,573
Deferred inflows of resources relating to OPEB	<u>(41,707,499)</u>
	<u>(28,449,926)</u>

Total net position - governmental activities	<u>\$ 355,434,058</u>
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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES –
GOVERNMENTAL FUNDS
June 30, 2024

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 317,056,850	\$ -	\$ -	\$ 3,372,114	\$ 320,428,964
Local sources	<u>147,302,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,302,805</u>
Total LCFF	<u>464,359,655</u>	<u>-</u>	<u>-</u>	<u>3,372,114</u>	<u>467,731,769</u>
Federal sources	88,485,519	-	-	31,595,089	120,080,608
Other state sources	125,993,920	3,625	652,778	20,311,602	146,961,925
Other local sources	<u>31,818,761</u>	<u>11,483,785</u>	<u>101,029,753</u>	<u>11,536,773</u>	<u>155,869,072</u>
Total revenues	<u>710,657,855</u>	<u>11,487,410</u>	<u>101,682,531</u>	<u>66,815,578</u>	<u>890,643,374</u>
Expenditures:					
Current:					
Certificated salaries	254,975,187	-	-	12,415,186	267,390,373
Classified salaries	98,594,287	1,173,678	-	12,365,617	112,133,582
Employee benefits	182,316,822	563,213	-	13,690,612	196,570,647
Books and supplies	25,342,782	342,200	-	13,446,085	39,131,067
Contract services and operating expenditures	59,718,005	9,212,594	-	6,815,441	75,746,040
Other outgo	1,641,669	-	-	-	1,641,669
Capital outlay	<u>8,572,217</u>	<u>142,424,924</u>	<u>-</u>	<u>2,049,369</u>	<u>153,046,510</u>
Debt service:					
Principal retirement	148,007	-	64,086,021	-	64,234,028
Interest	<u>2,670</u>	<u>-</u>	<u>24,687,017</u>	<u>-</u>	<u>24,689,687</u>
Total expenditures	<u>631,311,646</u>	<u>153,716,609</u>	<u>88,773,038</u>	<u>60,782,310</u>	<u>934,583,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>79,346,209</u>	<u>(142,229,199)</u>	<u>12,909,493</u>	<u>6,033,268</u>	<u>(43,940,229)</u>
Other financing sources (uses)					
Transfers in	1,536,072	1,812,886	-	8,134,007	11,482,965
Transfers out	(8,444,059)	-	-	(3,038,906)	(11,482,965)
Deposit to refunding to escrow account	-	(114,848,744)	-	-	(114,848,744)
Proceeds from sale of bonds	-	230,935,000	-	-	230,935,000
Other financing sources (uses)	<u>-</u>	<u>9,915,797</u>	<u>5,724,766</u>	<u>-</u>	<u>15,640,563</u>
Total other financing sources (uses)	<u>(6,907,987)</u>	<u>127,814,939</u>	<u>5,724,766</u>	<u>5,095,101</u>	<u>131,726,819</u>
Net change in fund balances	<u>72,438,222</u>	<u>(14,414,260)</u>	<u>18,634,259</u>	<u>11,128,369</u>	<u>87,786,590</u>
Fund balances, July 1, 2023	<u>254,884,745</u>	<u>128,181,461</u>	<u>83,179,292</u>	<u>33,719,237</u>	<u>499,964,735</u>
Fund balances, June 30, 2024	<u>\$ 327,322,967</u>	<u>\$ 113,767,201</u>	<u>\$ 101,813,551</u>	<u>\$ 44,847,606</u>	<u>\$ 587,751,325</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2024

Net change in fund balances - Total Governmental Funds	\$ 87,786,590
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	161,488,237
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(52,960,953)
Proceeds from disposal of capital assets is reported as revenue in governmental fund; only the resulting gain or loss is reported in the statement of activities (Note 4).	(1,396,296)
Proceeds from debt are recognized as other financing sources in the governmental funds but increases the long-term liabilities in the statement of net position (Note 6).	(230,935,000)
Payments made to the refunding escrow is an other financing use in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	114,848,744
Repayment of principal on long-term liabilities is an expenditure in the government funds, but decreases the long-term liabilities in the statement of net position (Note 6).	64,234,028
Debt issue premiums are recognized as revenues in the period they are incurred. In government-wide statements, issue premiums are amortized over the life of the debt (Note 6).	(679,668)
Accreted interest on capital appreciation bonds is recognized in the period it is incurred. In governmental funds it is only recognized when it is due (Note 6).	4,430,011
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.	3,189,339
Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due	7,688,843

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

Activities of the internal service fund are reported with governmental activities.	\$ 6,362,125
In government funds, pension costs are recognized when employer contributions are made. In statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (Notes 8 and 9):	3,396,854
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis (Note 10).	5,402,874
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6).	<u>(3,055,667)</u>
Change in net position of governmental activities	<u>\$ 169,800,061</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2024**

ASSETS

Current assets:

Cash in County Treasury	\$ 57,919,460
Receivables	1,349,943
Due from other funds	<u>4,805,260</u>
Total assets	<u>64,074,663</u>

LIABILITIES

Current liabilities:

Accounts payable	2,735,303
Due to other funds	7,451,576
Current unpaid claims and claim adjustment expenses (Note 5)	<u>388,100</u>
Total current liabilities	<u>10,574,979</u>
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	<u>2,699,040</u>
Total liabilities	<u>13,274,018</u>

NET POSITION

Restricted for self-insurance activities	<u>\$ 50,800,645</u>
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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
 STATEMENT OF CHANGE IN NET POSITION –
 PROPRIETARY FUND
 SELF-INSURANCE FUND
 For the Year Ended June 30, 2024

Operating revenues:

Self insurance premiums	\$ 25,156,589
Other local revenue	<u>150,623</u>
Total operating revenues	<u>25,307,212</u>

Operating expenses:

Classified salaries	453,284
Employee benefits	322,484
Books and supplies	21,026
Contract services	<u>20,675,905</u>
Total operating expense	<u>21,472,699</u>

Operating income

3,834,513

Non-operating revenue:

Interest income	<u>2,527,612</u>
Change in net position	6,362,125
Total net position, July 1, 2023	<u>44,438,520</u>
Total net position, June 30, 2024	<u>\$ 50,800,645</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2024**

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 29,486,911
Cash received from other state and local sources	150,623
Cash paid for contract services	(26,992,376)
Cash paid for employee benefits	(322,484)
Cash paid for salaries	(453,284)
Cash paid for other expenses	<u>(21,026)</u>
Net cash provided by operating activities	<u>1,848,364</u>
Cash flows provided by investing activities:	
Interest income received	<u>2,527,612</u>
Increase in cash and investments	4,375,976
Cash and investments, July 1, 2023	<u>53,543,484</u>
Cash and investments, June 30, 2024	<u>\$ 57,919,460</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 3,834,513
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in:	
Receivables	(91,515)
Amount due from other funds	84,097
Prepaid expenses	692,153
(Decrease) increase in:	
Accounts payable	2,690,248
Amount due to other funds	2,507,031
Unearned revenue	(859,539)
Unpaid claims and claim adjustment expenses	<u>(7,008,624)</u>
Total adjustments	<u>(1,986,149)</u>
Net cash provided by operating activities	<u>\$ 1,848,364</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
June 30, 2024

Special
Education
Pass-
Through
Fund

ASSETS

Cash in County Treasury	\$ 1,897,438
Due from other funds	<u>634,044</u>
Total assets	<u>2,531,482</u>

LIABILITIES

Accounts payable	<u>2,531,292</u>
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NET POSITION

Total net position	<u>\$ 190</u>
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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS
For the Year Ended June 30, 2024

	<u>Special Education Pass- Through Fund</u>
Revenues	<u>\$ 6,275,150</u>
Expenditures	<u>6,274,960</u>
Change in net position	190
Net Position, July 1, 2023	<u>-</u>
Net Position, June 30, 2024	<u>\$ 190</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

San Juan Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California 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. The following is a summary of the more significant policies:

Reporting Entity: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the San Juan Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - 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, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate. District 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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities by the District.

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for the payment of principal and interest related to the General Obligation Bonds.

B - Other Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Student Activity, the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities by the District. This includes the Capital Facilities and the County School Facilities Funds.

The Self-Insurance Fund is an internal service fund which is used to account for the District's workers' compensation claims, employee vision and dental benefits.

The Special Education Pass-Through Fund is a Custodial Fund used by the District to account for Special Education pass-through funds.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2024.

Stores Inventory: Stores inventory in the General and Cafeteria Funds consists mainly of consumable supplies held for future use and are valued at actual cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$15,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized deferred loss on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported which is in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 109,319,088	\$ 81,030,451	\$ 190,349,539
Deferred inflows of resources	\$ 49,166,000	\$ 5,025,000	\$ 54,191,000
Net pension liability	\$ 284,800,000	\$ 213,803,000	\$ 498,603,000
Pension expense	\$ 57,968,479	\$ 36,834,604	\$ 94,803,083

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements. Net amounts due between governmental and fiduciary funds are classified as due to fiduciary.

Compensated Absences: Compensated absences benefits totaling \$8,266,420 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the District since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2- Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of the self-insured claims. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2024, the District had \$45,769,461 in committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however as of June 30, 2024, no such designation has occurred.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2024, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions 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 or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2024 consisted of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Pooled Funds:		
Cash in County Treasury	\$ 534,835,245	\$ 1,897,438
Cash awaiting deposit	2,982,686	-
Deposits:		
Cash in revolving fund	205,689	-
Cash on hand and in banks	2,607,513	-
Cash with Fiscal Agent:		
Restricted for capital projects and debt repayment	<u>100,884,535</u>	<u>-</u>
Total	<u>\$ 641,515,668</u>	<u>\$ 1,897,438</u>

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2024, the carrying amount of the District's accounts was \$2,813,202 and the bank balance was \$4,664,356, of which \$4,414,356 was uninsured.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 - CASH AND INVESTMENTS (Continued)

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2024, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2024, the District had no concentration of credit risk.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the General Fund, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds. Net amounts due between governmental and fiduciary funds are classified as due to fiduciary.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2024 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 7,899,440	\$ 9,982,128
Building	108,700	9,127,895
Bond Interest and Redemption	6,284,766	-
Non-Major Funds:		
Charter Schools	177,873	35,434
Adult Education	-	76,715
Child Development	7,091,624	187,099
Cafeteria	77,226	218,086
Self-Insurance Fund	4,805,260	7,451,576
Special Education Pass-Through	<u>634,044</u>	<u>-</u>
Totals	\$ 27,078,933	\$ 27,078,933

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2023-24 fiscal year were as follows:

Transfer from the General Fund to the Child Development Fund for various program student revenue.	\$ 4,045,005
Transfer from the General Fund to the Cafeteria Fund for nutrition services.	1,339,054
Transfer from the General Fund to the Deferred Maintenance Fund for the deferred maintenance transfer.	2,000,000
Transfer from the Charter Schools Fund to the Building Fund for Choices Charter facilities lease and utilities.	269,043
Transfer from the General Fund to the Building Fund for relocation and transfer of service.	1,060,000
Transfer from the County School Facilities Fund to the Building Fund for OPSC reimbursement.	319,428
Transfer from the Child Development Fund to the Cafeteria Fund for Nutrition services.	749,948
Transfer from the Adult Education Fund to the Building Fund for re-use site and custodial fee at Sunrise Elementary School.	164,415
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	4,425
Transfer from the Adult Education Fund to the General Fund for indirect costs.	76,715
Transfer from the Child Development Fund to the General Fund for indirect costs.	944,255
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	<u>510,677</u>
	<u>\$ 11,482,965</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2024 is shown below:

	Balance July 1, <u>2023</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance June 30, <u>2024</u>
Non-depreciable:				
Land	\$ 6,350,107	\$ -	\$ -	\$ 6,350,107
Work-in-process	179,819,845	143,172,163	16,501,661	306,490,347
Depreciable:				
Buildings	1,098,799,371	24,697,012	-	1,123,496,383
Improvement of sites	86,677,276	75,256	-	86,752,532
Equipment	<u>34,704,341</u>	<u>10,045,467</u>	<u>2,421,867</u>	<u>42,327,941</u>
Totals, at cost	<u>1,406,350,940</u>	<u>177,989,898</u>	<u>18,923,528</u>	<u>1,565,417,310</u>
Less accumulated depreciation:				
Buildings	(369,044,845)	(48,118,755)	-	(417,163,600)
Improvement of sites	(41,524,285)	(3,888,354)	-	(45,412,639)
Equipment	<u>(22,954,534)</u>	<u>(953,844)</u>	<u>1,025,598</u>	<u>(22,882,780)</u>
Total accumulated depreciation	<u>(433,523,664)</u>	<u>(52,960,953)</u>	<u>1,025,598</u>	<u>(485,459,019)</u>
Governmental activities capital assets, net	<u>\$ 972,827,276</u>	<u>\$ 125,028,945</u>	<u>\$ 17,897,930</u>	<u>\$ 1,079,958,291</u>

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

Instruction	\$ 51,177,305
Instructional supervision and administration	89,397
Home- to- school transportation	669,341
Food services	32,224
All other pupil services	10,111
All other general administration	383,342
Centralized data processing	159,057
Plant services	<u>440,176</u>
Total depreciation expense	<u>\$ 52,960,953</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 5 - SELF-INSURANCE

The District has established a self-insurance fund to account for the risk of loss for workers' compensation, employee vision benefits and employee dental benefits. Settled claims resulting from these risks have not exceeded coverage in any of the past five fiscal years. There has been no reduction in insurance coverage from the previous year.

The Self-Insurance Fund provides coverage up to statutory limits for each workers' compensation claim. Beginning July 1, 1996 up to June 30, 2001 the District was fully insured for workers' compensation losses with Firemans' Fund. On July 1, 2001, the District returned to a self-insured program. This program provides coverage up to \$750,000 per occurrence. The District has coverage for claims in excess of this amount through Safety National Casualty Corporation. All other benefits covered by the Self-Insurance Fund are fully insured with no excess coverage purchased.

The workers' compensation claims liability of \$2,887,000 is based on an actuarial study as of June 30, 2024 discounted at 0.5 percent. The Dental and Vision claims liabilities of \$190,718 and \$9,422, respectively are calculated based on an incremental lag factor methodology. Changes in the Fund's claims liability for the years ended June 30, 2024 and 2023 were as follows:

	<u>Workers'</u>					<u>Total</u>
	<u>Compensation</u>	<u>Dental</u>	<u>Vision</u>			<u>Total</u>
Claims Liability at, June 30, 2022	\$ 8,869,624	\$ 196,487	\$ 10,955	\$ 9,077,066		
Incurred claims	2,522,746	3,991,551	205,118	6,719,415		
Claims payments	(1,514,370)	(3,979,960)	(206,387)	(5,700,717)		
Claims Liability at, June 30, 2023	9,878,000	208,078	9,686	10,095,764		
Incurred claims	(6,669,756)	3,992,014	194,812	(2,482,930)		
Claims payments	(321,244)	(4,009,374)	(195,076)	(4,525,694)		
Claims Liability at, June 30, 2024	<u>\$ 2,887,000</u>	<u>\$ 190,718</u>	<u>\$ 9,422</u>	<u>\$ 3,087,140</u>		

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2024 follows:

<u>Series</u>	<u>Interest Rate %</u>	<u>Original Maturity</u>	<u>Outstanding July 1, 2023</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2024</u>
Series 1999	4.38-5.70%	2025	\$ 916,555	\$ -	\$ 472,417	\$ 444,138
Series 2000	4.375-6.250%	2026	1,165,378	-	408,246	757,132
Series 2001B	4.2-5.125%	2027	11,756,186	-	2,944,507	8,811,679
Series 2003A and 2003B	1-5.8%	2029	14,213,517	-	672,602	13,540,915
Series 2004A	5.52-5.53%	2030	1,794,932	-	-	1,794,932
Series 2011	0.8-5.5%	2026	7,805,000	-	-	7,805,000
Series 2014 Refunding	2-5%	2031	2,640,000	-	2,640,000	-
Series 2014	2-5%	2033	700,000	-	700,000	-
Series B (2014)	1-3%	2028	3,675,000	-	3,675,000	-
Election of 2012, 2017	2-4%	2029	28,570,000	-	4,410,000	24,160,000
Refunding Series 2017	2-3.375%	2027	28,835,000	-	7,740,000	21,095,000
Election of 2012, 2019	3-4%	2032	120,855,000	-	6,665,000	114,190,000
Election of 2016, 2019	4%	2032	30,350,000	-	6,600,000	23,750,000
GO Bonds Election of 2012, Series 2020	0.25-4.00%	2030	24,405,000	-	2,225,000	22,180,000
GO Bonds Election of 2016, Series 2020	0.25-4.00%	2042	128,555,000	-	5,530,000	123,025,000
GO Bonds Refunding 2020	0.265-2.416%	2035	132,730,000	-	132,730,000	-
GO Bonds Election of 2016, Series 2022	2.18-5%	2047	142,205,000	-	1,670,000	140,535,000
GO Bonds Election of 2016, Series 2024	4.00-5.00%	2051	-	125,000,000	-	125,000,000
GO Bonds Refunding 2024	5%	2033	<u>-----</u>	<u>105,935,000</u>	<u>-----</u>	<u>105,935,000</u>
			<u>\$ 681,171,568</u>	<u>\$ 230,935,000</u>	<u>\$ 179,082,772</u>	<u>\$ 733,023,796</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2024 are as follows:

<u>Year Ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 58,083,857	\$ 31,745,265	\$ 89,829,122
2026	68,052,118	32,978,468	101,030,586
2027	59,272,238	35,432,440	94,704,678
2028	56,412,205	45,604,287	102,016,492
2029	48,458,774	35,187,245	83,646,019
2030-2034	147,159,604	99,006,070	246,165,674
2035-2039	78,700,000	56,046,550	134,746,550
2040-2044	98,680,000	39,527,188	138,207,188
2045-2049	101,760,000	18,822,400	120,582,400
2050-2051	<u>16,445,000</u>	<u>657,800</u>	<u>17,102,800</u>
	<u>\$ 733,023,796</u>	<u>\$ 395,007,713</u>	<u>\$ 1,128,031,509</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In August 1999, the District issued General Obligation Bonds, Election of 1998, Series 1999 totaling \$27,500,197 for the repair of school facilities. These serial bonds with interest rates from 4.38% to 5.70% mature in varying amounts through August 2024. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$14,935,000 of the Series 1999 bonds were refunded.

In August 2000, the District issued General Obligation Bonds, Election of 1998, Series 2000 in the amount of \$41,997,786 to renovate, construct and modernize classrooms and school facilities within the District. The bonds mature during succeeding years through August 2025. The bonds were issued at varying interest rates from 4.375% to 6.250%. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$31,680,000 of the Series 2000 bonds were refunded.

In August 2002, the District issued General Obligation Bonds, Election of 1998, Series 2001A and 2001B in the amount of \$46,997,897. These bonds mature during succeeding years through August 2026 and were issued at varying interest rates from 4.200% to 5.125%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, the remaining \$2,520,000 of the 2001A Series bonds were refunded.

In July 2003, the District issued General Obligation Bonds, Election of 1998, Series 2003A and 2003B in the amount of \$40,504,105 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2028. The bonds were issued at varying interest rates from 1.0% to 5.8%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, \$9,905,000 of the Series 2003A bonds were refunded.

In August 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling \$67,205,000 and capital appreciation bonds totaling \$1,794,931 to build, acquire, construct and furnish school facilities. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2029. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, \$37,000,000 of Series 2004A General Obligation Bonds were refunded.

In June 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of \$10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026 and were issued at varying interest rates from 0.8% to 5.5%.

In May 2014, the District issued General Obligation Bonds, Election of 2002, Series 2014 in the amount of \$44,265,000 to refund a portion of the District's outstanding General Obligation Bonds, Election of 2002, Series 2007. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$25,265,000 of the Series 2014 bonds were refunded. The bonds matured and were paid off as of June 30, 2024.

In July 2014, the District issued General Obligation Bonds Election of 2002, Series 2014 in the amount of \$25,925,000 to build, acquire, construct and furnish school facilities. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$15,260,000 of the Series 2014 bonds were refunded. The bonds matured and were paid off as of June 30, 2024.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In July 2014, the District issued General Obligation Bonds Election of 2012, Series B in the amount of \$80,000,000 to build, acquire, construct and furnish school facilities. The bonds were issued at an interest rates ranging from 1% to 3%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$15,830,000 of the Series B bonds were refunded. The bonds matured and were paid off as of June 30, 2024.

In March 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 in the amount of \$70,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at an interest rates ranging from 2% to 4%.

In March 2017, the District issued General Obligation Bonds Election of 2002, Refunding Series 2017 in the amount of \$37,890,000 to advance refund a portion of the General Obligation Bonds, Election of 2002, Series 2010 and pay costs of issuance of the Refunding Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at an interest rates ranging from 2% to 3.375%.

In December 2018, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3% to 4%.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of \$80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

In October 2020, the District issued General Obligation Bonds Election of 2012, Series 2020 in the amount of \$30,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2029. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Refunding Bonds Election of 2020 in the amount of \$143,090,000 to refund \$18,130,000 of the 2012 Refunding Bonds, Series A and B, \$19,235,000 of the 2012 Refunding, Series C, \$36,665,000 Election of 2002, Series 2013, \$25,265,000 Election 2002, Series 2014 Refunding Bonds, \$15,260,000 Election of 2002, Series 2014, and \$15,830,000 Election of 2012, Series B. These amounts have been removed from long-term liabilities. The bonds mature during succeeding years through August 2034. The bonds were issued at an interest rates ranging from 0.265% to 2.416%. With the issuance of the 2024 General Obligation Refunding Bonds, in January 2024, \$122,055,000 of the General Obligation Refunding Bonds Election of 2020 were refunded, with the remaining balance paid in full in 2024 ahead of the August 2035 maturity.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5.00%.

In January 2024, the District issued General Obligation Bonds Election of 2016, Series 2024 in the amount of \$125,000,000 to finance renovation, construction and improvement of school facilities. The bonds mature during succeeding years through August 2050. The bonds were issued at interest rates ranging from 4% to 5%.

In January 2024, the District issued 2024 General Obligation Refunding Bonds in the amount of \$105,935,000 to refund the remaining principal on the 2020 General Obligation Refunding Bonds. These amounts have been removed from long-term liabilities. The bonds mature during succeeding years through August 2032. The bonds were issued at an interest rate of 5%.

Although the current refunding resulted in the recognition of an accounting loss of \$3,747,706 for the year ended June 30, 2024, the District in effect reduced its aggregate debt service payments by \$5,538,363 over the next 10 years and obtained an economic gain of \$3,557,967.

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

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>	<u>Amounts Due Within One Year</u>
Debt:					
General Obligation Bonds	\$ 681,171,568	\$ 230,935,000	\$ 179,082,772	\$ 733,023,796	\$ 58,083,857
Accrued interest	64,455,947	-	4,430,011	60,025,936	4,437,788
Unamortized premium on Issuance of General Obligation Bonds	41,335,241	16,200,563	15,520,895	42,014,909	6,465,593
Lease liabilities	148,007	-	148,007	-	-
Other long-term liabilities:					
Total OPEB liability (Note 10)	113,708,810	3,155,652	-	116,864,462	-
Net pension liability (Notes 8 and 9)	431,338,000	67,265,000	-	498,603,000	-
Compensated absences	5,210,753	3,055,667	-	8,266,420	8,266,420
Totals	\$ 1,337,368,326	\$ 320,611,882	\$ 199,181,685	\$ 1,458,798,523	\$ 77,253,658

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the lease liabilities are made from the General Fund. Payments for net pension liability, OPEB and compensated absences are made from the fund for which the related employee worked.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 7 - FUND BALANCES

Fund balances, by category, at June 30, 2024 consisted of the following:

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 205,000	\$ -	\$ -	\$ 689	\$ 205,689
Stores inventory	65,408	-	-	583,087	648,495
Prepaid expenditures	<u>769,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>769,635</u>
Subtotal nonspendable	<u>1,040,043</u>	<u>-</u>	<u>-</u>	<u>583,776</u>	<u>1,623,819</u>
Restricted:					
Legally restricted programs	139,819,161	-	-	-	139,819,161
Student body activities	-	-	-	2,634,090	2,634,090
Charter school operations	-	-	-	1,172,806	1,172,806
Adult education operations	-	-	-	2,471,009	2,471,009
Child development	-	-	-	10,172,310	10,172,310
Cafeteria operations	-	-	-	18,228,706	18,228,706
Deferred maintenance	-	-	-	3,438,925	3,438,925
Capital projects	-	113,767,201	-	6,145,984	119,913,185
Debt service	-	-	<u>101,813,551</u>	-	<u>101,813,551</u>
Subtotal restricted	<u>139,819,161</u>	<u>113,767,201</u>	<u>101,813,551</u>	<u>44,263,830</u>	<u>399,663,743</u>
Committed:					
Bus replacement plan	12,338,209	-	-	-	12,338,209
Technology device refresh and enhancements	9,086,488	-	-	-	9,086,488
Carryover of unspent supplemental grants	14,344,764	-	-	-	14,344,764
Textbook adoptions	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000,000</u>
Subtotal committed	<u>45,769,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,769,461</u>
Assigned:					
ERP Implementation	706,493	-	-	-	706,493
Carryover of Unspent Concentration Grant	6,696,515	-	-	-	6,696,515
Additional Unspent Supplemental	<u>1,771,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,771,625</u>
Subtotal assigned	<u>9,174,633</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,174,633</u>
Unassigned:					
Designated for economic uncertainty	12,764,450	-	-	-	12,764,450
Undesignated	<u>118,755,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,755,219</u>
Subtotal unassigned	<u>131,519,669</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,519,669</u>
Total fund balances	<u>\$ 327,322,967</u>	<u>\$ 113,767,201</u>	<u>\$ 101,813,551</u>	<u>\$ 44,847,606</u>	<u>\$ 587,751,325</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN

General Information about the State Teachers’ Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers’ Retirement Plan (STRP) - a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers’ Retirement System (CalSTRS). The Teachers’ Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <https://www.calstrs.com>.

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

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

- **CalSTRS 2% at 60:** Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- **CalSTRS 2% at 62:** Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) 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. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for any 36 consecutive months of credited service.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by 2046. Under the CalSTRS Funding Plan, authority to adjust contribution rates annually within approved ranges was delegated to the Board of CalSTRS.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2022-23.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2022, valuation adopted by the CalSTRS board in May 2023, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2023.

Employers - Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

The CalSTRS Funding Plan authorizes the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2023, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2023-24 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2023-24 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2023	8.250%	10.850%	19.100%
July 1, 2024 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$47,193,088 to the plan for the fiscal year ended June 30, 2024.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

State – The state is required to contribute 10.828 percent of the members’ creditable compensation from the two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state’s share of the CalSTRS unfunded actuarial obligation by 2046. In May 2023, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022-23 for a total contribution rate of 10.828%.

The CalSTRS state contribution rates effective for fiscal year 2023-24 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2023	2.017%	6.311%	2.50%	10.828%
July 01, 2024 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

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

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

District's proportionate share of the net pension liability	\$ 284,800,000
State's proportionate share of the net pension liability associated with the District	<u>136,458,000</u>
Total	<u>\$ 421,258,000</u>

The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2024, the District's proportion was 0.374 percent, which was an increase of 0.032 percent from its proportion as of June 30, 2023.

For the year ended June 30, 2024, the District recognized pension expense of \$57,968,479 and revenue of \$20,486,399 for support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 22,381,000	\$ 15,238,000
Changes of assumptions	1,649,000	-
Net differences between projected and actual earnings on investments	1,219,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	36,877,000	33,928,000
Contributions made subsequent to measurement date	<u>47,193,088</u>	<u>-</u>
Total	<u>\$ 109,319,088</u>	<u>\$ 49,166,000</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

\$47,193,088 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30.</u>	\$	
2025	\$	(11,270,650)
2026	\$	(18,639,650)
2027	\$	23,011,350
2028	\$	3,645,017
2029	\$	9,058,266
2030	\$	7,155,667

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2023 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to the actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2022
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% purchasing power level for DB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. 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 increase 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 STRP’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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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 investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-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
Inflation Sensitive	7	3.65
Cash / Liquidity	2	(0.05)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
District's proportionate share of the net pension liability	\$ 477,730,000	\$ 284,800,000	\$ 124,550,000

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

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer’s Retirement Fund B

Plan Description: The schools’ cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2024 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-23.

Employers - The employer contribution rate was 26.68 percent of applicable member earnings.

The District contributed \$29,890,451 to the plan for the fiscal year ended June 30, 2024.

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

At June 30, 2024, the District reported a liability of \$213,803,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2024, the District’s proportion was 0.591 percent, which was an increase of 0.028 percent from its proportion as of June 30, 2023.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2024, the District recognized pension expense of \$36,834,604. 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	\$ 7,802,000	\$ 3,284,000
Changes of assumptions	9,850,000	-
Net differences between projected and actual earnings on investments	22,837,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	10,651,000	1,741,000
Contributions made subsequent to measurement date	<u>29,890,451</u>	-
Total	<u>\$ 81,030,451</u>	<u>\$ 5,025,000</u>

\$29,890,451 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2025	\$ 12,711,250
2026	\$ 12,804,250
2027	\$ 19,888,750
2028	\$ 710,750

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the expected average remaining service life of plan members, which was 3.8 years as of the June 30, 2023 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to the actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2022
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 ^(1, 2)</u>
Global Equity – cap-weighted	30.00%	4.54%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

(1) An expected inflation rate of 2.30% used for this period

(2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

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

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 projected portfolio return.

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District’s proportionate share of the net pension liability	\$ 309,104,000	\$ 213,803,000	\$ 135,039,000

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

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to all certificated, management and confidential employees who are eligible to retire from the District and have completed a minimum of 5 years of employment with the District. The plan does not issue separate financial statements. Health care benefits are provided for supervisory employees who are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to classified and transportation employees, who have reached the age of 55, are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2024 the District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District’s Total OPEB Liability.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The District's Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The District's Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2024:

	<u>Number of Participants</u>	
	<u>District</u>	<u>Charter</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	540	1
Active employees	<u>4,220</u>	<u>3</u>
	<u>4,760</u>	<u>4</u>

Benefits Provided: The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All salaried employees of the District are eligible to receive postemployment health care benefits. Hourly employees (i.e. non-salaried with variable work hours) are not eligible to receive postemployment health care benefits.

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the District are required to contribute 100 percent of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The District's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the District were \$6,028,434 for the year ended June 30, 2024. Employees are not required to contribute to the OPEB plan.

Total OPEB Liability

The District's Total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Actuarial Value of Assets</u>	Market Value
<u>Mortality Rate</u>	CalPERS 2021 Experience Study
<u>Discount Rate</u>	3.86% based on the Fidelity 20 Year AA Municipal Bond maturity yield index.
<u>Retirement Rate</u>	Retirement rates match rates developed in the most recent experience studies for CalPERS (2021) and CalSTRS (2020)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

<u>Inflation Rate</u>	2.50% per year
<u>Salary Increases</u>	3.00% per year
<u>Healthcare Trend Rate</u>	6.80% per year

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2023	<u>\$ 113,708,810</u>
Changes for the year:	
Service cost	6,734,139
Interest	4,322,773
Differences between actual and expected experience	-
Changes in assumptions	(1,312,024)
Benefit payments	<u>(6,589,236)</u>
Net change	<u>3,155,652</u>
Balance, at June 30, 2024	<u>\$ 116,864,462</u>

The changes in assumptions include a change in the discount rate from 3.69 percent in the prior valuation, to 3.86 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2024 which had a significant effect on the District's Total OPEB Liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease <u>(2.86%)</u>	Current Discount Rate (3.86%)	1% Increase <u>(4.86%)</u>
Total OPEB Liability	<u>\$ 124,734,345</u>	<u>\$ 116,864,462</u>	<u>\$ 109,357,329</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u>(5.80%)</u>	Healthcare Cost Trend Rates <u>Rate (6.80%)</u>	1% Increase <u>(7.80%)</u>
Total OPEB Liability	<u>\$ 105,612,000</u>	<u>\$ 116,864,462</u>	<u>\$ 129,955,153</u>

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$6,443,726. 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>
Changes of assumptions	6,615,029	26,490,856
Net differences between projected and actual earnings on investments	614,110	15,216,643
Contributions made subsequent to measurement date	<u>6,028,434</u>	-
Total	<u>\$ 13,257,573</u>	<u>\$ 41,707,499</u>

\$6,028,434 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>June 30,</u>	
2025	\$ (4,613,186)
2026	\$ (4,603,023)
2027	\$ (4,588,203)
2028	\$ (4,017,450)
2029	\$ (3,721,924)
Thereafter	\$ (12,934,574)

The effect of changes in assumptions are amortized over a closed period of 10 years as of the June 30, 2023 measurement date.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 11 - JOINT POWERS AGREEMENT

The District is a member with other school districts of a Joint Powers Authority (JPA), Schools Insurance Authority (SIA), Education Technology Joint Powers Authority (ETJPA), Sourcewell Staples Minnesota, and School Project for Utility Rate Reduction for the operation of a common risk management and insurance program for property and liability coverage. The Joint Powers Agreement with SIA provides that SIA will be self-sustaining through member premiums and will reinsurance through commercial companies for claims in excess of \$100,000 and \$750,000 for each insured event for property and liability, respectively. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for Schools Insurance Authority at June 30, 2023 (the most recent information available):

Total assets	\$ 223,071,864
Deferred outflows	\$ 4,747,151
Total liabilities	\$ 106,527,925
Deferred inflows	\$ 1,649,206
Net position	\$ 119,641,884
Total revenues	\$ 86,229,305
Total expenses	\$ 89,821,165

The following is a summary of financial information for Education Technology Joint Powers Authority at June 30, 2023 (the most recent information available):

Total assets	\$ 310,347
Total liabilities	\$ 375,963
Net position	\$ (65,616)
Total revenues	\$ 210,123
Total expenses	\$ 200,638

The following is a summary of financial information for Sourcewell Staples Minnesota at June 30, 2023 (the most recent information available):

Total assets	\$ 103,991,535
Deferred outflows	\$ 10,837,633
Total liabilities	\$ 35,198,739
Deferred inflows	\$ 2,209,334
Net position	\$ 77,421,095
Total revenues	\$ 85,288,446
Total expenses	\$ 65,251,806

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 11 - JOINT POWERS AGREEMENT (Continued)

The following is a summary of financial information for School Project for Utility Rate Reduction at June 30, 2023 (the most recent information available):

Total assets	\$ 30,991,858
Total liabilities	\$ 23,085,492
Net position	\$ 7,906,366
Total revenues	\$ 100,743,604
Total expenses	\$ 98,467,033

Each member of the JPA has an ongoing financial responsibility in the event of the JPA's total liabilities exceed its total assets.

The relationship between San Juan Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes. Financial statements for the JPA are available from Schools Insurance Authority.

NOTE 12 - CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received state and federal funds for specific purposes that are subject to review or 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.

As of June 30, 2024, the District has approximately \$139.3 million in outstanding commitments on ongoing construction contracts.

REQUIRED SUPPLEMENTARY INFORMATION

**SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2024**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 348,142,482	\$ 350,417,902	\$ 317,056,850	\$ (33,361,052)
Local sources	<u>106,929,243</u>	<u>113,958,741</u>	<u>147,302,805</u>	<u>33,344,064</u>
Total Local Control Funding Formula	<u>455,071,725</u>	<u>464,376,643</u>	<u>464,359,655</u>	<u>(16,988)</u>
Federal sources	97,249,921	95,218,021	88,485,519	(6,732,502)
Other state sources	104,271,765	124,338,555	125,993,920	1,655,365
Other local sources	<u>6,034,698</u>	<u>24,050,650</u>	<u>31,818,761</u>	<u>7,768,111</u>
Total revenues	<u>662,628,109</u>	<u>707,983,869</u>	<u>710,657,855</u>	<u>2,673,986</u>
Expenditures:				
Current:				
Certificated salaries	257,640,800	260,825,740	254,975,187	5,850,553
Classified salaries	106,154,346	102,168,712	98,594,287	3,574,425
Employee benefits	197,873,184	189,094,424	182,316,822	6,777,602
Books and supplies	32,597,972	34,261,036	25,342,782	8,918,254
Contract services and operating expenditures	43,318,874	69,605,485	59,718,005	9,887,480
Other outgo	70,953	134,024	1,641,669	(1,507,645)
Capital outlay	16,608,731	14,464,573	8,572,217	5,892,356
Debt service:				
Principal Retirement	148,005	148,007	148,007	-
Interest	<u>2,013</u>	<u>2,013</u>	<u>2,670</u>	<u>(657)</u>
Total expenditures	<u>654,414,878</u>	<u>670,704,014</u>	<u>631,311,646</u>	<u>39,392,368</u>
Excess of revenues over expenditures	<u>8,213,231</u>	<u>37,279,855</u>	<u>79,346,209</u>	<u>42,066,354</u>
Other financing sources (uses):				
Transfers in	1,000	3,000	1,536,072	1,533,072
Transfers out	<u>(6,405,613)</u>	<u>(8,112,017)</u>	<u>(8,444,059)</u>	<u>(332,042)</u>
Total other financing sources (uses)	<u>(6,404,613)</u>	<u>(8,109,017)</u>	<u>(6,907,987)</u>	<u>1,201,030</u>
Net change in fund balance	1,808,618	29,170,838	72,438,222	43,267,384
Fund balance, July 1, 2023	<u>254,884,745</u>	<u>254,884,745</u>	<u>254,884,745</u>	<u>-</u>
Fund balance, June 30, 2024	<u>\$ 256,693,363</u>	<u>\$ 284,055,583</u>	<u>\$ 327,322,967</u>	<u>\$ 43,267,384</u>

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2024

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB liability							
Service cost	\$ 8,222,343	\$ 7,637,903	\$ 7,479,653	\$ 7,443,646	\$ 8,677,026	\$ 9,733,598	\$ 6,734,139
Interest	3,858,622	4,697,188	4,704,410	4,006,726	3,442,719	2,921,516	4,322,773
Differences between actual and expected experience	-	(3,579,711)	-	865,424	-	(16,934,616)	-
Change in assumptions	(5,883,410)	(4,655,008)	(8,303,445)	4,857,799	5,030,517	(20,932,012)	(1,312,024)
Benefit payments	(5,664,072)	(5,964,429)	(5,894,659)	(5,685,895)	(6,110,611)	(7,016,728)	(6,589,236)
Net change in total OPEB liability	533,483	(1,864,057)	(2,014,041)	11,487,700	11,039,651	(32,228,242)	3,155,652
Total OPEB liability - beginning of year	<u>126,754,316</u>	<u>127,287,799</u>	<u>125,423,742</u>	<u>123,409,701</u>	<u>134,897,401</u>	<u>145,937,052</u>	<u>113,708,810</u>
Total OPEB liability - end of year	<u>\$ 127,287,799</u>	<u>\$ 125,423,742</u>	<u>\$ 123,409,701</u>	<u>\$ 134,897,401</u>	<u>\$ 145,937,052</u>	<u>\$ 113,708,810</u>	<u>\$ 116,864,462</u>
Covered employee payroll	\$ 278,515,266	\$ 287,698,401	\$ 300,868,065	\$ 299,318,431	\$ 304,111,313	\$ 299,327,181	\$ 344,050,908
Total OPEB liability as a percentage of covered-employee payroll	45%	44%	41%	44%	48%	38%	34%

This is a 10-year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the yearend that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2024**

State Teachers' Retirement Plan Last 10 Fiscal Years										
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
District's proportion of the net pension liability	0.385%	0.413%	0.397%	0.386%	0.407%	0.377%	0.355%	0.317%	0.342%	0.374%
District's proportionate share of the net pension liability	\$ 224,874,000	\$ 277,909,000	\$ 320,872,000	\$ 357,172,000	\$ 373,991,000	\$ 340,258,000	\$ 344,255,000	\$ 144,380,000	\$ 237,502,000	\$ 284,800,000
State's proportionate share of the net pension liability associated with the district	<u>135,789,000</u>	<u>146,988,000</u>	<u>182,684,000</u>	<u>211,301,000</u>	<u>214,128,000</u>	<u>185,635,000</u>	<u>188,133,000</u>	<u>85,903,000</u>	<u>134,242,000</u>	<u>136,458,000</u>
Total net pension liability	<u>\$ 360,663,000</u>	<u>\$ 424,897,000</u>	<u>\$ 503,556,000</u>	<u>\$ 568,473,000</u>	<u>\$ 588,119,000</u>	<u>\$ 525,893,000</u>	<u>\$ 532,388,000</u>	<u>\$ 230,283,000</u>	<u>\$ 371,744,000</u>	<u>\$ 421,258,000</u>
District's covered payroll	\$ 171,397,000	\$ 191,597,000	\$ 197,714,000	\$ 204,691,000	\$ 215,487,000	\$ 206,117,000	\$ 208,678,000	\$ 173,548,000	\$ 195,596,000	\$ 238,681,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	174.49%	173.56%	165.08%	164.97%	83.19%	121.42%	119.32%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%

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

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2024

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
District's proportion of the net pension liability	0.644%	0.605%	0.634%	0.621%	0.609%	0.564%	0.553%	0.528%	0.563%	0.591%
District's proportionate share of the net pension liability	\$ 73,164,000	\$ 89,144,000	\$ 125,145,000	\$ 148,249,000	\$ 162,464,000	\$ 164,471,000	\$ 169,659,000	\$ 107,451,000	\$ 193,836,000	\$ 213,803,000
District's covered payroll	\$ 67,654,000	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000	\$ 86,772,000	\$ 102,773,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.63%	188.02%	201.00%	209.59%	212.31%	141.14%	223.39%	208.03%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%

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

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2024

State Teachers' Retirement Plan
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually required contribution	\$ 17,013,776	\$ 21,214,764	\$ 26,349,076	\$ 31,094,788	\$ 33,555,853	\$ 35,683,900	\$ 33,147,701	\$ 37,358,851	\$ 45,588,081	\$ 47,193,088
Contributions in relation to the contractually required contribution	<u>(17,013,776)</u>	<u>(21,214,764)</u>	<u>(26,349,076)</u>	<u>(31,094,788)</u>	<u>(33,555,853)</u>	<u>(35,683,900)</u>	<u>(33,147,701)</u>	<u>(37,358,851)</u>	<u>(45,588,081)</u>	<u>(47,193,088)</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 191,597,000	\$ 197,714,000	\$ 204,691,000	\$ 215,487,000	\$ 206,117,000	\$ 208,678,000	\$ 173,548,000	\$ 195,596,000	\$ 238,681,000	\$ 247,084,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	16.92%***	19.10%

*This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of the employers pursuant to SB90.

**This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of the employers pursuant to SB90.

***This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2024

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually required contribution	\$ 7,881,146	\$ 9,005,903	\$ 10,950,220	\$ 12,553,571	\$ 14,173,377	\$ 15,758,955	\$ 15,759,182	\$ 19,879,574	\$ 26,073,604	\$ 29,890,451
Contributions in relation to the contractually required contribution	(7,881,146)	(9,005,903)	(10,950,220)	(12,553,571)	(14,173,377)	(15,758,955)	(15,759,182)	(19,879,574)	(26,073,604)	(29,890,451)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>								
District's covered payroll	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000	\$ 86,772,000	\$ 102,773,000	\$ 112,033,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%	26.68%

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the District's Total OPEB Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years.

Schedule of the District's Contributions: The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.13, 2.45, 1.92, 1.92, 3.69, and 3.86 percent in the June 30, 2019, 2020, 2021, 2022, 2023 and 2024 actuarial reports, respectively.

The following are the assumptions for the Public Employer's Retirement Fund B (PERF B) Plan:

<u>Assumption</u>	<u>Measurement Period</u>								
	As of June 30, <u>2023</u>	As of June 30, <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Inflation rate	2.30%	2.30%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Discount rate	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

The following are the assumptions for State Teachers' Retirement Plan:

<u>Assumption</u>	<u>Measurement Period</u>								
	As of June 30, <u>2023</u>	As of June 30, <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2024

	<u>Student Activity Fund</u>	<u>Charter Schools Fund</u>	<u>Adult Education Fund</u>	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Total</u>
ASSETS									
Cash and investments:									
Cash in County Treasury	\$ 100,078	\$ 1,093,229	\$ 1,625,561	\$ 2,485,964	\$ 11,334,766	\$ 3,377,328	\$ 5,739,462	\$ -	\$ 25,756,388
Cash in revolving fund	-	-	-	-	689	-	-	-	689
Cash on hand and in banks	2,534,012	-	-	-	73,501	-	-	-	2,607,513
Cash awaiting deposit	-	-	-	25,310	5,203	-	245,656	-	276,169
Receivables	-	63,304	945,055	3,553,865	7,078,462	88,613	160,866	-	11,890,165
Due from other funds	-	177,873	-	7,091,624	77,226	-	-	-	7,346,723
Stores inventory	-	-	-	-	583,087	-	-	-	583,087
Total assets	<u>\$ 2,634,090</u>	<u>\$ 1,334,406</u>	<u>\$ 2,570,616</u>	<u>\$ 13,156,763</u>	<u>\$ 19,152,934</u>	<u>\$ 3,465,941</u>	<u>\$ 6,145,984</u>	<u>\$ -</u>	<u>\$ 48,460,734</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ 126,166	\$ 22,892	\$ 896,690	\$ 122,366	\$ 27,016	\$ -	\$ -	\$ 1,195,130
Unearned revenue	-	-	-	1,900,664	-	-	-	-	1,900,664
Due to other funds	-	35,434	76,715	187,099	218,086	-	-	-	517,334
Total liabilities	<u>-</u>	<u>161,600</u>	<u>99,607</u>	<u>2,984,453</u>	<u>340,452</u>	<u>27,016</u>	<u>-</u>	<u>-</u>	<u>3,613,128</u>
Fund balances:									
Nonspendable	-	-	-	-	583,776	-	-	-	583,776
Restricted	2,634,090	1,172,806	2,471,009	10,172,310	18,228,706	3,438,925	6,145,984	-	44,263,830
Total fund balance	<u>2,634,090</u>	<u>1,172,806</u>	<u>2,471,009</u>	<u>10,172,310</u>	<u>18,812,482</u>	<u>3,438,925</u>	<u>6,145,984</u>	<u>-</u>	<u>44,847,606</u>
Total liabilities and fund balances	<u>\$ 2,634,090</u>	<u>\$ 1,334,406</u>	<u>\$ 2,570,616</u>	<u>\$ 13,156,763</u>	<u>\$ 19,152,934</u>	<u>\$ 3,465,941</u>	<u>\$ 6,145,984</u>	<u>\$ -</u>	<u>\$ 48,460,734</u>

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2024

	<u>Student Activity Fund</u>	<u>Charter Schools Fund</u>	<u>Adult Education Fund</u>	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Total</u>
Revenues:									
Local Control Funding Formula	\$ -	\$ 3,372,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,372,114
Federal sources	-	-	437,566	14,065,810	17,091,713	-	-	-	31,595,089
Other state sources	-	317,391	4,329,193	5,342,443	10,003,147	-	-	319,428	20,311,602
Other local sources	3,142,339	34,842	190,405	5,747,489	513,314	166,404	1,741,980	-	11,536,773
Total revenues	3,142,339	3,724,347	4,957,164	25,155,742	27,608,174	166,404	1,741,980	319,428	66,815,578
Expenditures:									
Current:									
Certificated salaries	-	1,627,975	1,304,286	9,482,925	-	-	-	-	12,415,186
Classified salaries	-	252,014	478,228	5,194,384	6,424,785	16,206	-	-	12,365,617
Employee benefits	-	972,831	865,189	8,086,346	3,764,125	2,121	-	-	13,690,612
Books and supplies	491,736	53,232	96,586	742,372	12,062,159	-	-	-	13,446,085
Contract services and operating expenditures	2,550,525	299,579	1,450,998	944,547	911,105	581,564	77,123	-	6,815,441
Capital outlay	-	-	-	-	583,469	1,465,900	-	-	2,049,369
Total expenditures	3,042,261	3,205,631	4,195,287	24,450,574	23,745,643	2,065,791	77,123	-	60,782,310
Excess (deficiency) of revenues over (under) expenditures	100,078	518,716	761,877	705,168	3,862,531	(1,899,387)	1,664,857	319,428	6,033,268
Other financing sources (uses):									
Transfers in	-	-	-	4,045,005	2,089,002	2,000,000	-	-	8,134,007
Transfers out	-	(273,466)	(241,130)	(1,694,204)	(510,678)	-	-	(319,428)	(3,038,906)
Total other financing sources (uses)	-	(273,466)	(241,130)	2,350,801	1,578,324	2,000,000	-	(319,428)	5,095,101
Net change in fund balances	100,078	245,250	520,747	3,055,969	5,440,855	100,613	1,664,857	-	11,128,369
Fund balance, July 1, 2023	2,534,012	927,556	1,950,262	7,116,341	13,371,627	3,338,312	4,481,127	-	33,719,237
Fund balance, June 30, 2024	\$ 2,634,090	\$ 1,172,806	\$ 2,471,009	\$ 10,172,310	\$ 18,812,482	\$ 3,438,925	\$ 6,145,984	\$ -	\$ 44,847,606

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2024

	<u>Second Period Report</u>	<u>Audited Second Period Report</u>	<u>Annual Report</u>	<u>Audited Annual Report</u>
DISTRICT				
Certificate number	85A55D66	*	F4057A9A	*
Elementary:				
Transitional Kindergarten through Third	10,939	10,939	10,968	10,968
Fourth through Sixth	8,140	8,140	8,135	8,135
Seventh and Eighth	5,350	5,349	5,329	5,328
Subtotal Elementary	<u>24,429</u>	<u>24,428</u>	<u>24,432</u>	<u>24,431</u>
Secondary:				
Ninth through Twelfth	<u>11,010</u>	<u>11,010</u>	<u>10,867</u>	<u>10,867</u>
District Totals	<u>35,439</u>	<u>35,438</u>	<u>35,299</u>	<u>35,298</u>
CHARTER SCHOOLS				
Certificate number	9C360E4C	9C360E4C	B02F99E5	B02F99E5
Choices (Nonclassroom-Based):				
Fourth through Sixth	10	10	12	12
Seventh and Eighth	66	66	66	66
Ninth through Twelfth	<u>185</u>	<u>185</u>	<u>183</u>	<u>183</u>
Charter School Totals	<u>261</u>	<u>261</u>	<u>261</u>	<u>261</u>

**ADA has been adjusted to reflect finding 2024-002.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2024**

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2023-2024 Actual Minutes</u>	<u>Actual Number of Days Offered</u>	<u>Credited Days per Approved Form J-13A*</u>	<u>Number of Days</u>	<u>Status</u>
District:						
Kindergarten	36,000	36,000	179	1	180	In Compliance
Grade 1	50,400	52,580	179	1	180	In Compliance
Grade 2	50,400	52,580	179	1	180	In Compliance
Grade 3	50,400	52,625	179	1	180	In Compliance
Grade 4	54,000	54,100	179	1	180	In Compliance
Grade 5	54,000	54,100	179	1	180	In Compliance
Grade 6	54,000	54,315	179	1	180	In Compliance
Grade 7	54,000	56,392	179	1	180	In Compliance
Grade 8	54,000	56,392	179	1	180	In Compliance
Grade 9	64,800	64,990	180	-	180	In Compliance
Grade 10	64,800	64,990	180	-	180	In Compliance
Grade 11	64,800	65,297	180	-	180	In Compliance
Grade 12	64,800	65,102	180	-	180	In Compliance

* The District closed the Albert Schweitzer Elementary School, Carmichael Elementary School, Kingwood K-8 and Mariemont Elementary School sites for one day (February 5, 2024) in response to weather-related issues. A Form J-13A waiver application was submitted to the California Department of Education and was approved on May 28, 2024. Accordingly, the Number of Days Traditional Calendar and related school day minutes, have been reduced from the 180 days planned to the days actually offered, by grade level, as a result of these closures. There were no minutes waived as a result of the Form J-13A waiver.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
Vocational Programs:			
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	\$ 7,721
84.048	Carl D. Perkins Career and Technical Education: Adult Section 132	14893	<u>557,321</u>
	Subtotal Vocational Programs		<u>565,042</u>
Special Education Cluster:			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	13,403,716
84.027	Special Education: IDEA Local Assistance, Part B, Section 611, Private School ISPs	10115	181,671
84.027	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	67,639
84.027A	Special Education: IDEA Mental Health ADA, Part B, Section 611	15197	544,029
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Ages 3-4-5)	13430	611,815
84.173A	Special Ed: IDEA Early Intervention Grants, Part C	23761	162,284
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	2,317
84.173A	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	13007	<u>16,573</u>
	Subtotal Special Education Cluster		<u>14,990,044</u>
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education & ELA	14508	280,507
84.002	Adult Education: Adult Secondary Education	13978	85,276
84.002A	Adult Education: English Literacy & Civics Education	14109	<u>64,062</u>
	Subtotal Adult Education Programs		<u>429,845</u>
ESEA Title III Programs:			
84.365	ESEA (ESSA) : Title III, Immigrant Ed Program	15146	201,746
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	<u>1,204,483</u>
	Subtotal ESEA Title III Programs		<u>1,406,229</u>
Title I Grants to Local Education Agencies:			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	18,773,791
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	<u>913,935</u>
	Subtotal Title I Grants to Local Education Agencies		<u>\$ 19,687,726</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education (Continued)</u>			
84.425	COVID-19: Education Stabilization Fund (ESF) Programs: Elementary and Secondary School Emergency Relief II (ESSER II) Fund - COVID-19	15547	\$ 2,597
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	31,476,443
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss - COVID-19	10155	10,559,536
84.425	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve - COVID-19	15618	913,895
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs - COVID-19	15620	1,571,444
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	2,004,239
84.425	Expanded Learning Opportunities (ELO) Grant GEER II	15619	487,585
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	15564	94,088
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HYC II) - COVID-19	15566	<u>266,279</u>
	Subtotal COVID-19: Education Stabilization Fund (ESF) Programs		<u>47,376,106</u>
84.181	Special Education: IDEA Early Intervention Grants, Part C	13007	16,573
84.060	Indian Education	10011	31,601
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	2,088,228
84.196	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B Mckinney-Vento Act	14332	102,447
84.424	Title IV Programs ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	15391	1,500
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment	15396	<u>1,146,999</u>
	Subtotal Title IV Programs		<u>1,148,499</u>
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers (CCLC) - High School	14535	<u>434,779</u>
	Total U.S. Department of Education		<u>88,277,119</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing <u>Number</u>	Federal Grantor/Pass-Through <u>Grantor/Program or Cluster Title</u>	Pass-Through Entity <u>Identifying Number</u>	Federal <u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
<u>Passed through California Department of Education</u>			
	Child Care and Development Cluster:		
93.596	Child Development: Federal Child Care, Center-based	13609	\$ 1,529,684
93.575	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- Alternative Pymt - COVID-19	15555	<u>356,891</u>
	Subtotal Child Care and Development Cluster		<u>1,886,575</u>
N/A	Child Care and Development Programs Administered by CA Department of Social Services (Federal Funds)	10163	3,067
93.600	Head Start	10016	11,256,880
93.243	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	15520	138,553
93.566	Refugee and Entrant Assistance–State-Administered Programs	N/A	<u>174,013</u>
	Total U.S. Department of Health and Human Services		<u>13,459,088</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nurtition: School Programs - Child Nutrition Cluster	13396	14,481,329
10.555	Supply Chain Assistance (SCA) Funds	15655	1,126,823
10.555	SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15637	<u>258,388</u>
	Subtotal Child Nutrition Cluster		<u>15,866,540</u>
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	<u>685,313</u>
	Total U.S. Department of Agriculture		<u>16,551,853</u>
	Total Federal Programs		<u>\$ 118,288,060</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
 WITH AUDITED FINANCIAL STATEMENTS
 For the Year Ended June 30, 2024

	<u>Self-Insurance Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2024	\$ 47,378,313
To record current fiscal year self-insurance activity	<u>3,422,332</u>
Audited Ending Fund Balances, June 30, 2024	<u>\$ 50,800,645</u>
	<u>Building Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2024	\$ 120,051,967
Adjustment to record a portion of the premium related to issuance of the Election of 2016, Series 2024 General Obligation bonds to the Bond Interest and Redemption Fund.	<u>(6,284,766)</u>
Audited Ending Fund Balances, June 30, 2024	<u>\$ 113,767,201</u>
	<u>Bond Interest and Redemption Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2024	\$ 88,511,127
Adjustment to record a portion of the premium related to issuance of the Election of 2016, Series 2024 General Obligation bonds to the Bond Interest and Redemption Fund.	6,284,766
To correct debt issuance premiums recorded by the Sacramento County Treasurer	<u>7,017,658</u>
Audited Ending Fund Balances, June 30, 2024	<u>\$ 101,813,551</u>

There were no adjustments proposed to any other funds of the District.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2024
(UNAUDITED)

	(Budgeted)			
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<u>General Fund</u>				
Revenues and other financing sources	<u>\$ 656,997,655</u>	<u>\$ 712,193,927</u>	<u>\$ 701,465,480</u>	<u>\$ 592,982,625</u>
Expenditures	<u>695,674,469</u>	<u>631,311,646</u>	<u>587,912,720</u>	<u>552,303,569</u>
Other uses and transfers out	<u>6,000,000</u>	<u>8,444,059</u>	<u>7,986,529</u>	<u>4,052,628</u>
Total outgo	<u>701,674,469</u>	<u>639,755,705</u>	<u>595,899,249</u>	<u>556,356,197</u>
Change in fund balance	<u>\$ (44,676,814)</u>	<u>\$ 72,438,222</u>	<u>\$ 105,566,231</u>	<u>\$ 36,626,428</u>
Ending fund balance	<u>\$ 282,646,153</u>	<u>\$ 327,322,967</u>	<u>\$ 254,884,845</u>	<u>\$ 149,318,614</u>
Restricted fund balance	<u>\$ 99,121,934</u>	<u>\$ 139,819,161</u>	<u>\$ 118,076,085</u>	<u>\$ 31,683,376</u>
Assigned fund balance	<u>\$ 12,246,899</u>	<u>\$ 9,174,633</u>	<u>\$ 6,434,184</u>	<u>\$ 6,107,273</u>
Available reserves	<u>\$ 139,361,094</u>	<u>\$ 131,519,669</u>	<u>\$ 87,738,859</u>	<u>\$ 80,612,744</u>
Designated for economic uncertainties	<u>\$ 14,093,489</u>	<u>\$ 12,764,450</u>	<u>\$ 11,895,349</u>	<u>\$ 11,103,418</u>
Undesignated fund balance	<u>\$ 125,267,605</u>	<u>\$ 118,755,219</u>	<u>\$ 75,843,510</u>	<u>\$ 69,509,326</u>
Available reserves as percentages of total outgo	<u>19.86%</u>	<u>20.56%</u>	<u>14.72%</u>	<u>14.49%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 1,381,544,865</u>	<u>\$ 1,458,798,523</u>	<u>\$ 1,337,368,329</u>	<u>\$ 1,269,640,809</u>
Average daily attendance at P-2, excluding charters	<u>35,581</u>	<u>35,438</u>	<u>34,596</u>	<u>33,972</u>

The General Fund fund balance has increased by \$214,630,881 over the past three years. The fiscal year 2024-2025 budget projects a decrease of \$44,676,814. For a district this size, the State of California recommends available reserves of at least 2 percent of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2024, the District has met this requirement.

The District has incurred operating surpluses for the past three years and anticipates an operating deficit in fiscal year 2024-2025.

Total long-term liabilities have increased by \$189,157,714 over the past two years.

Average daily attendance has decreased by 1,466 over the past two years. There is an anticipated increase of 143 ADA (excluding charter) projected for the 2024-2025 fiscal year.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2024

<u>Charter Schools Chartered by District</u>	Included in District Financial Statements, or <u>Separate Report</u>
0275 Choices Charter School	Included in District Financial Statements as Charter Schools Special Revenue Fund.
0248 Visions in Education	Separate Report
1554 Aspire Alexander Twilight College Preparatory Academy	Separate Report
1555 Aspire Alexander Twilight Secondary Academy	Separate Report
0776 California Montessori Project - San Juan Campus	Separate Report
1563 Gateway International	Separate Report
1728 Golden Valley Orchard	Separate Report
0946 Golden Valley River	Separate Report
0217 Options for Youth - San Juan	Separate Report

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - RESTRICTED AND UNRESTRICTED
GENERAL FUND
For the Year Ended June 30, 2024

	Restricted			Unrestricted			Total			
	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:										
Local control funding formula:										
State apportionment	\$ 2,380,355	\$ 2,581,917	\$ 201,562	\$ 348,037,547	\$ 314,474,933	\$ (33,562,614)	\$ 350,417,902	\$ 317,056,850	\$ (33,361,052)	
Local sources	-	-	-	113,958,741	147,302,805	33,344,064	113,958,741	147,302,805	33,344,064	
Total LCFF	<u>2,380,355</u>	<u>2,581,917</u>	<u>201,562</u>	<u>461,996,288</u>	<u>461,777,738</u>	<u>(218,550)</u>	<u>464,376,643</u>	<u>464,359,655</u>	<u>(16,988)</u>	
Federal sources	97,249,921	88,485,517	(8,764,404)	(2,031,900)	2	2,031,902	95,218,021	88,485,519	(6,732,502)	
Other state sources	92,790,544	113,555,222	20,764,678	31,548,011	12,438,698	(19,109,313)	124,338,555	125,993,920	1,655,365	
Other local sources	5,643,915	13,465,112	7,821,197	18,406,735	18,353,649	(53,086)	24,050,650	31,818,761	7,768,111	
Total revenues	<u>198,064,735</u>	<u>218,087,768</u>	<u>20,023,033</u>	<u>509,919,134</u>	<u>492,570,087</u>	<u>(17,349,047)</u>	<u>707,983,869</u>	<u>710,657,855</u>	<u>2,673,986</u>	
Expenditures:										
Current:										
Certificated salaries	64,466,807	68,056,465	(3,589,658)	196,358,933	186,918,722	9,440,211	260,825,740	254,975,187	5,850,553	
Classified salaries	51,904,349	47,890,332	4,014,017	50,264,363	50,703,955	(439,592)	102,168,712	98,594,287	3,574,425	
Employee benefits	85,141,938	79,270,360	5,871,578	103,952,486	103,046,462	906,024	189,094,424	182,316,822	6,777,602	
Books and supplies	21,629,884	16,672,458	4,957,426	12,631,152	8,670,324	3,960,828	34,261,036	25,342,782	8,918,254	
Contract services and operating expenditures	13,053,358	30,100,771	(17,047,413)	56,552,127	29,617,234	26,934,893	69,605,485	59,718,005	9,887,480	
Other outgo	7,169,370	6,792,582	376,788	(7,035,346)	(5,150,913)	(1,884,433)	134,024	1,641,669	(1,507,645)	
Capital outlay	10,756,255	4,977,166	5,779,089	3,708,318	3,595,051	113,267	14,464,573	8,572,217	5,892,356	
Debt service:										
Principal Retirement	-	-	-	148,007	148,007	-	148,007	148,007	-	
Interest	-	-	-	2,013	2,670	(657)	2,013	2,670	(657)	
Total expenditures	<u>254,121,961</u>	<u>253,760,134</u>	<u>361,827</u>	<u>416,582,053</u>	<u>377,551,512</u>	<u>39,030,541</u>	<u>670,704,014</u>	<u>631,311,646</u>	<u>39,392,368</u>	
(Deficiency) excess of revenues (under) over expenditures	<u>(56,057,226)</u>	<u>(35,672,366)</u>	<u>20,384,860</u>	<u>93,337,081</u>	<u>115,018,575</u>	<u>21,681,494</u>	<u>37,279,855</u>	<u>79,346,209</u>	<u>42,066,354</u>	
Other financing sources (uses):										
Transfers in	-	-	-	3,000	1,536,072	1,533,072	3,000	1,536,072	1,533,072	
Transfers out	(3,814,637)	(7,296,358)	3,481,721	(4,297,380)	(1,147,701)	3,149,679	(8,112,017)	(8,444,059)	(332,042)	
Contributions from unrestricted	62,899,188	(63,895,919)	(126,795,107)	(62,899,188)	63,895,919	126,795,107	-	-	-	
Total other financing sources sources (uses)	<u>59,084,551</u>	<u>(71,192,277)</u>	<u>(123,313,386)</u>	<u>(67,193,568)</u>	<u>64,284,290</u>	<u>131,477,858</u>	<u>(8,109,017)</u>	<u>(6,907,987)</u>	<u>1,201,030</u>	
Net change in fund balances	3,027,325	(106,864,643)	(102,928,526)	26,143,513	179,302,865	153,159,352	29,170,838	72,438,222	43,267,384	
Fund balance, July 1, 2023	<u>113,451,951</u>	<u>119,124,251</u>	<u>5,672,300</u>	<u>141,432,794</u>	<u>135,760,494</u>	<u>(5,672,300)</u>	<u>254,884,745</u>	<u>254,884,745</u>	<u>-</u>	
Fund balance, June 30, 2024	<u>\$ 116,479,276</u>	<u>\$ 12,259,608</u>	<u>\$ (97,256,226)</u>	<u>\$ 167,576,307</u>	<u>\$ 315,063,359</u>	<u>\$ 147,487,052</u>	<u>\$ 284,055,583</u>	<u>\$ 327,322,967</u>	<u>\$ 43,267,384</u>	

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2024

	<u>First 5 /</u> <u>School Readiness</u>	<u>All Other</u> <u>Programs</u>	Total Child Development Fund
Revenues			
Federal sources	\$ -	\$ 14,065,810	\$ 14,065,810
Other state sources	- -	5,342,443	5,342,443
Other local sources	<u>398,004</u>	<u>5,349,485</u>	<u>5,747,489</u>
Total revenues	<u>398,004</u>	<u>24,757,738</u>	<u>25,155,742</u>
Expenditures:			
Current:			
Certificated salaries	61,941	9,420,984	9,482,925
Classified salaries	169,741	5,024,643	5,194,384
Employee benefits	124,295	7,962,051	8,086,346
Books and supplies	21,929	720,443	742,372
Contract services and operating expenditures	<u>20,098</u>	<u>924,449</u>	<u>944,547</u>
Total expenditures	<u>398,004</u>	<u>24,052,570</u>	<u>24,450,574</u>
Excess of revenues over expenditures	<u>-</u>	<u>705,168</u>	<u>705,168</u>
Other financing sources (uses):			
Transfers in	- -	4,045,005	4,045,005
Transfers out	<u>-</u>	<u>(1,694,204)</u>	<u>(1,694,204)</u>
Total other financing sources (uses)	<u>-</u>	<u>2,350,801</u>	<u>2,350,801</u>
Net change in fund balances	<u>-</u>	<u>3,055,969</u>	<u>3,055,969</u>
Fund balance, July 1, 2023	<u>-</u>	<u>7,116,341</u>	<u>7,116,341</u>
Fund balance, June 30, 2024	<u>\$ -</u>	<u>\$ 10,172,310</u>	<u>\$ 10,172,310</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: 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.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditures of Federal Awards includes the federal award activity of San Juan Unified School District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis - (Unaudited): This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2024-25 fiscal year, as required by the State Controller's Office. The information in the schedule has been derived from audited information.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - Restricted and Unrestricted - General Fund: This schedule is presented by the District to separate budget variances due to categorical unearned revenue included in restricted fund balance of the General Fund.

Schedule of First 5 Revenues and Expenditures: This schedule provides revenues and expenses for the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2024, the District did not adopt such a program.

OTHER INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2024

San Juan Unified School District, a political subdivision of the State of California, was established on July 1, 1960. San Juan Unified School District operates 2 preschool centers, 33 elementary schools, 8 K-8 grade schools, 8 middle schools, 9 high schools, 3 alternative learning centers, 2 adult education schools, 3 special education schools and 1 charter school. All of the District's schools are located in Sacramento County. There have been no changes in the District's boundaries as of June 30, 2024.

BOARD OF EDUCATION

Name	Office	Term Expires
Pam Costa	President	December 2024
Saul Hernandez	Vice President	December 2024
Ben Avery	Clerk	December 2026
Paula Villescaz	Member	December 2024
Tanya Kravchuk	Member	December 2026
Manual Perez	Member	December 2026
Zima Creason	Member	December 2026

ADMINISTRATION

Melissa Bassanelli
Superintendent of Schools

Amy Slavensky, Ph.D.
Interim Deputy Superintendent, Schools and Student Support

Fhanysha Clark Gaddis, J.D., MPP
General Counsel

Trent Allen, APR
Chief of Staff

Frank Camarda
Chief Operations Officer

Joel Ryan
Chief Financial Officer

Debra Calvin, Ed.D.*
Assistant Superintendent, Educational Services

Kristan Schnepp
Assistant Superintendent, Secondary Education & Programs

Rebecca Toto, Ed.D.
Assistant Superintendent, Human Resources

Amberlee Townsend-Snider
Assistant Superintendent, Elementary Education & Programs

Daniel Thigpen
Executive Director, Labor Relations & Government Affairs

Peter Skibitzki
Senior Director, Technology

*Debra Calvin has subsequently left the District and was replaced by F.J. "Harvey" Oaxaca, Ed.D. in August of 2024.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance

Qualified Opinion on State Compliance

We have audited San Juan Unified School District's (the "District") compliance with the requirements specified in the State of California 2023-2024 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2024.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Basis for Qualified Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the 2023-2024 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the 2023-2024 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 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 opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to below.

Matters Giving Rise to Qualified Opinion on State Compliance

As described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 and 2024-002, the District did not comply with requirements regarding Attendance Reporting and Independent Study, respectively. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements noted in the table below 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 the District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements noted in the table below 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 K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements noted in the table below is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 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 K-12 Local Education 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 below 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 K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. 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>2023-24 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	N/A, see below
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive Program	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	Yes
P. Apprenticeship: Related and Supplemental Instruction	Yes
Q. Comprehensive School Safety Plan	Yes
R. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes

School Districts, County Offices of Education, and Charter Schools:

S. Proposition 28 Arts and Music in Schools	Yes
T. After/Before School Education and Safety Program	Yes
U. Proper Expenditure of Education Protection Account Funds	Yes
V. Unduplicated Local Control Funding Formula Pupil Counts	Yes
W. Local Control and Accountability Plan	Yes
X. Independent Study – Course-Based	N/A, see below
Y. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
DZ Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	Yes
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The District did not report a material amount of ADA for Continuation Education Program; therefore, we did not perform any procedures related to this program.

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District did not have any Juvenile Court Schools, therefore, we did not perform any procedures related to Juvenile Court Schools.

The District did not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

The District is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures related to District of Choice.

The District did not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to this program.

The District did not have any Expanded Learning Opportunities Grant expenditures in the current year, therefore, we did not perform any procedures related to Expanded Learning Opportunities Grant.

The District did not operate a classroom-based Charter School; therefore, we did not perform any procedures relating to Mode of Instruction for charter schools or Annual Instructional Minutes – Classroom – Based for charter schools.

The District did not receive Charter School Facility Grant funding in the current year; therefore, we did not perform any procedures relating to the Charter School Facility Grant.

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 identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on San Juan Unified School District's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. San Juan Unified School District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of 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.

Purpose of this Report

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 K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
December 11, 2024

**INDEPENDENT AUDITOR'S 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***

Audit Committee
San Juan Unified School District
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Juan Unified School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise San Juan Unified School District's basic financial statements, and have issued our report thereon dated December 11, 2024.

Report on Internal Control Over Financial Reporting

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

(Continued)

Report on Compliance and Other Matters

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

Purpose of this Report

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

Crowe LLP

Crowe LLP

Sacramento, California
December 11, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5
SACRAMENTO COUNTY PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH A PROGRAM-SPECIFIC AUDIT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance

Opinion on First 5 Sacramento County Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2024.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2024.

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 the First 5 Sacramento County Program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether 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 First 5 Sacramento County Program Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

(Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines, 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 considered 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 First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the First 5 Sacramento County Program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the First 5 Sacramento County Program 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 with a type of compliance requirement of the First 5 Sacramento County Program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of First 5 Sacramento County Program Guidelines. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
December 11, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AS REQUIRED BY THE UNIFORM GUIDANCE**

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of San Juan Unified School District's major federal programs for the year ended June 30, 2024. San Juan Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 San Juan Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of San Juan Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

(Continued)

Our consideration of internal control over compliance was for 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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
December 11, 2024

FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Type of auditors' report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No

Identification of major programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.600	Headstart
84.027, 84.027A, 84.173, 84.173A	Special Education Cluster
84.425, 84.425U	COVID-19: Education Stabilization Fund (ESF) Programs

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

Yes No

STATE AWARDS

Type of auditors' report issued on compliance for state programs:	Qualified
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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-001 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE REPORTING (10000)

Criteria: Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 – Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition: While performing absence testing we noted for three school sites one student at each site selected for absence note testing was marked absent in the log/notes but was marked present in the attendance report for a total of 6 days claimed in error.

Context: We performed the audit procedure enumerated in the *State of California 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with Attendance Reporting requirements for the year ended June 30, 2024.

Cause: The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: Fiscal impact was not calculated as the total ADA impact was less than 0.5.

Repeat Finding: Yes. See Finding 2023-002.

Recommendation: We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Views of responsible officials and planned corrective actions: The District will ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported by incorporating professional learning on accurate reporting through the regularly scheduled classified meetings, including school site office staff responsible for attendance and reporting.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2024-002 DEFICIENCY – STATE COMPLIANCE – INDEPENDENT STUDY (40000)

Criteria: Pursuant to Education Code Section 51747, no days of attendance are to be reported for students without signed independent study agreements in place with all required criteria. Further, the District is required to maintain work samples from students enrolled in independent study for which attendance is claimed.

Condition: While performing independent study procedures Crowe inspected the agreement and supporting documents for selected students and noted for one student the site was unable to locate the contract or work samples. Crowe also noted for seven selected students contracts, the number of course credits to be earned was not included in the written agreement.

Context: We performed the audit procedure enumerated in the State of California *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with Independent Study requirements for the year ended June 30, 2024.

Cause: The District claimed attendance for students without proper independent study agreements and evidence of work. The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: The effect of this finding is an overstatement of 0.1 ADA in Grade Span 4-6, 0.41 ADA in Grade Span 7-8, and 0.09 ADA in Grade Span 9-12, or approximately \$7,323.

Repeat Finding: Yes. See Finding 2023-003.

Recommendation: We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Views of responsible officials and planned corrective actions: The District will ensure that independent study agreements contain all necessary elements, and they are saved properly. Additional reminders to staff of the importance of saving the agreements and evidence of work will be sent out. Sites will be asked to conduct spot checking of agreements and evidence of work files.

(Continued)

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2024

2023-001 MATERIAL WEAKNESS – INTERNAL CONTROL OVER FINANCIAL REPORTING (30000)

Condition: During the year ended June 30, 2023, the Cash in County Treasury account reconciliation for Fund 51 was not prepared in a timely or complete manner. This resulted in an overstatement of the cash balance presented for audit by \$26,905,548. A material adjusting entry was necessary to correctly report the Cash in County Treasury balance in the audited financial statements.

Recommendation: The District's management team should implement necessary internal controls to ensure the accuracy of financial reporting. As part of the monthly and/or annual financial close, a reconciliation of general ledger accounts should be performed to ensure accurate financial reporting.

Current Status: Implemented.

District Explanation if Not Implemented: N/A – implemented.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2024

2023-002 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE REPORTING (10000)

Condition: While performing absence testing at Sierra Oaks K-8 School, we identified 1 out of 25 absences selected for testing, a student that was identified as sick on the call log but marked present in the attendance reporting system.

Recommendation and Identification as a Repeat Finding: This is a repeat finding. We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Current Status: Not Implemented. See finding 2024-001.

District Explanation if Not Implemented: See finding 2024-001.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2024

2023-003 DEFICIENCY – STATE COMPLIANCE – INDEPENDENT STUDY (40000)

Condition: For 8 of the students selected for testing of independent study, attendance was claimed for students where the agreements were not signed within the appropriate timeline to allow for the claiming of apportionment. For 15 of the students selected for testing of independent study, attendance was claimed for students with supporting agreements that did not specify the number of course credits to be earned upon completion of the independent study course.

Recommendation: The District should ensure independent study agreements contain all necessary elements and that appropriate signatures are obtained within the required time frames.

Current Status: Not Implemented. See finding 2024-002.

District Explanation if Not Implemented: See finding 2024-002.

SUBJECT: Budget Financial Status Report / 2024-25 First Interim Report (Ryan) - 7:55 p.m.

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board review and approve the 2024-2025 First Interim Report.

RATIONALE/BACKGROUND:

The San Juan Unified School District is certifying the 2024-2025 First Interim Financial Report as Positive, with the understanding of the fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The First Interim Report reflects actual revenue and expenditures through October 31, 2024, forecasts the remainder of the 2024-2025 fiscal year and provides a multiyear budget projection for 2025-2026, and 2026-2027.

Revenue assumptions used in the multiyear projections are based on projections from the Department of Finance.

The Governor is scheduled to propose his 2025-2026 budget in January 2025.

ATTACHMENT(S):

1. [First Interim Budget Book](#)
2. [First Interim 24-25 Presentation](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/11/2024 (budget adoption); 09/10/2024 (unaudited actuals and 2024-2025 budget revisions)

Superintendent's Cabinet: 12/09/2024

FISCAL IMPACT:

N/A

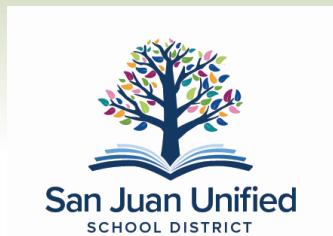
PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District

2024-25 FIRST INTERIM REPORT WITH MULTI-YEAR PROJECTIONS POSITIVE CERTIFICATION

**Presented to the Board of Education
December 17, 2024**



**3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu**

SAN JUAN UNIFIED SCHOOL DISTRICT
2024-25 First Interim
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OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. Estimates in the First Interim Report are based on actual activity through October 31, 2024. The district certifies this report as **Positive**. The Second Interim Report will be presented in March 2025.

MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

- **Belonging**

We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.

- **Relevance**

We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.

- **Voice**

We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.

- **Social and Emotional Intelligence**

We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.

- **Resilience**

We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.

- **Championing**

We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.

- **Innovation**

We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

CORE MESSAGES

- The state continues to receive modestly good news in the first half of its 2024-25 budget year, with revenues coming in higher than expected. Despite the good news, the Legislative Analyst's Office estimates the state will face a \$2 billion deficit in 2025-26. Fortunately, it does not appear that K-12 education spending will be reduced, and the LCFF COLA will be funded in 2025-26.
- The 2025-26 COLA shows a slight downward trend towards 2%. This projection is based on five out of the eight data points used to calculate the statutory COLA. The Legislative Analyst's Office estimated a 25-26 COLA of 2.46%, but this estimate came too late in time for the district's first interim report, which uses 2%.
- LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, cost pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds, and declining enrollment. San Juan Unified is unique and has seen a large increase in its enrollment of 1,000 new students compared to last school year.
- The district will continue to exercise caution and flexibility in long-term fiscal planning. The budget will support ongoing expenditures with ongoing revenues and meet the requirements of a positive certification.

2024-25 FIRST INTERIM

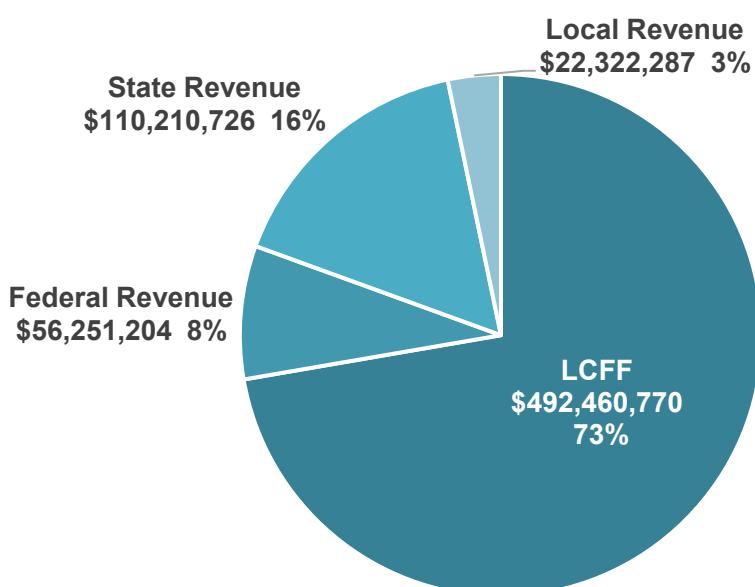
GENERAL FUND SUMMARY REVENUES - UNRESTRICTED

Unrestricted	Adopted Budget	1 ST Interim Projections
LCFF	\$477,015,431	\$489,878,853
Federal Revenue	\$0	\$0
Other State	\$9,962,560	\$10,181,256
Other Local	\$6,881,829	\$14,132,017
Total Revenue	\$493,859,820	\$514,192,126

GENERAL FUND SUMMARY REVENUES - RESTRICTED

Restricted	Adopted Budget	1st Interim Projections
LCFF	\$2,581,913	\$2,581,917
Federal Revenue	\$49,337,945	\$56,251,204
Other State	\$103,564,756	\$100,029,470
Other Local	\$7,651,721	\$8,190,270
Total Revenue	\$163,136,335	\$167,052,861

GENERAL FUND SUMMARY – Total Revenues



2024-25 FIRST INTERIM

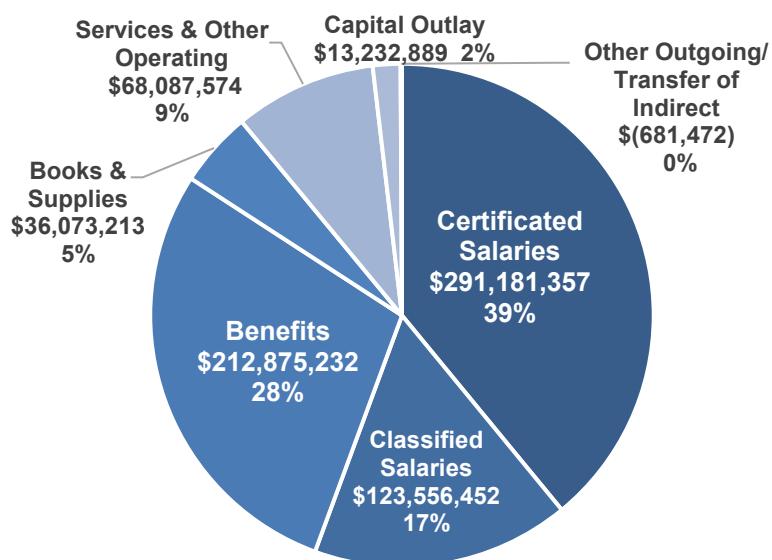
GENERAL FUND SUMMARY EXPENDITURES - UNRESTRICTED

Unrestricted	Adopted Budget	1 ST Interim Projections
Certificated Salaries	\$200,581,744	\$206,049,809
Classified Salaries	57,587,714	59,888,077
Benefits	120,127,496	119,627,443
Supplies, Services & Operating	45,334,890	48,312,228
Capital Outlay	5,356,051	7,682,136
Other Outgo & Transfer of Indirect Costs	(10,931,713)	(12,165,826)
Total Expenditures	\$418,056,182	\$429,393,867

GENERAL FUND SUMMARY EXPENDITURES - RESTRICTED

Restricted	Adopted Budget	1 ST Interim Projections
Certificated Salaries	\$70,387,196	\$85,131,548
Classified Salaries	54,130,142	63,668,375
Benefits	91,457,757	93,247,789
Supplies, Services & Operating	50,262,475	55,848,559
Capital Outlay	798,336	5,550,753
Other Outgo & Transfer of Indirect Costs	10,582,381	11,484,354
Total Expenditures	\$277,618,287	\$314,931,378

GENERAL FUND SUMMARY – Total Expenditures



GENERAL FUND SUMMARY – COMBINED

Unrestricted/ Restricted	2024-25 Adopted Budget	2024-25 First Interim
Total Revenues & Other Financing Sources/Uses	\$ 656,997,655	\$ 681,246,487
Total Expenditures & Other Financing Sources/Uses	\$ 701,674,469	\$ 752,203,759
Increase/(Decrease) Fund Balance	\$ (44,676,814)	\$ (70,957,272)
Beginning Fund Balance	\$ 284,055,584	\$ 327,322,969
Ending Fund Balance	\$ 239,378,770	\$ 256,365,697
Components of EFB		
Nonspendable, Restricted & Committed	\$ 111,587,028	\$ 114,737,675
Assigned	\$ 32,555,426	\$ 311,247
Reserve for Economic Uncertainty 2%	\$ 14,033,489	\$ 15,044,075
Unassigned Fund Balance	\$ 81,202,827	\$ 126,272,700
Total Fund Balance vs. Expenditures	34.12%	34.08%
Unassigned Fund Balance vs. Expenditures	11.57%	16.79%

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	22,909,005	68,423,252	70,049,298	(1,920)	(1,627,966)	21,281,039
Base / Other	164,593,641	445,768,874	359,344,569	(83,123,819)	3,300,486	167,894,127
Total Unrestricted	187,502,646	514,192,126	429,393,867	(83,125,739)	1,672,520	189,175,166
Total Restricted	139,820,323	167,052,861	314,931,378	75,248,725	(72,629,792)	67,190,531
GENERAL FUND	327,322,969	681,244,987	744,325,245	(7,877,014)	(70,957,272)	256,365,697
ASB	2,634,090	1,851,171	1,851,171	0	0	2,634,090
Charter Schools	1,172,806	3,619,355	3,511,717	(344,618)	(236,980)	935,826
SPED (SELPA)	190	818,736	0	(818,736)	0	190
Adult Education	2,471,009	4,413,764	4,607,275	0	(193,511)	2,277,498
Child Development	10,172,310	30,905,554	35,820,743	5,459,641	544,452	10,716,762
Cafeteria	18,812,482	27,470,334	29,222,815	418,873	(1,333,608)	17,478,874
Deferred Maintenance	3,438,925	40,000	5,375,399	2,000,000	(3,335,399)	103,526
SPECIAL REVENUE	38,701,813	69,118,914	80,389,120	6,715,160	(4,555,046)	34,146,767
Building	120,051,968	4,563,960	86,100,183	601,478	(80,934,745)	39,117,223
Capital Facilities	6,145,984	1,220,000	65,000		1,155,000	7,300,984
County School Facilities	0	258,360	0	(258,360)	0	0
Bond Interest Redemption	88,511,127	81,363,479	89,117,333	0	(7,753,854)	80,757,273
CAPITAL PROJECTS	214,709,079	87,405,799	175,282,516	343,118	(87,533,599)	127,175,479
SELF INSURANCE	50,800,645	25,503,180	28,850,892	0	(3,347,712)	47,452,933
TOTAL	631,534,505	863,272,880	1,028,847,773	(818,736)	(166,393,629)	465,140,875

2024-27 MULTI-YEAR PROJECTIONS

The district primarily uses the Department of Finance (DOF) estimates to project LCFF revenue growth in 2024-25 through 2026-27. The district's Fiscal Services team estimates enrollment based on historical trends and current data, which are used to calculate Average Daily Attendance (ADA), the basis of state funding. Operating costs for future years are projected using historical patterns, statistical probabilities, and the estimated California Consumer Price Index. Significant expenditure assumptions include salaries, seniority and retirement of employees, healthcare and other benefit costs, public pension plans (STRS and PERS), utilities, property, and liability insurance.

PLANNING FACTORS

The district used the following planning factors to build 2024-25, 2025-26, and 2026-27 budget projections.

	2024-25	2025-26	2026-27
Funded ADA	36,692	36,505	36,318
Actual ADA	36,692	36,505	36,318
Enrollment	39,341	39,141	38,941
Average Daily Attendance rate (ADA)	93.29%	93.29%	93.29%
Unduplicated Pupil %	63.48%	63.48%	63.48%
COLA	1.07%	2.00%	3.08%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	27.05%	27.40%	27.50%
California CPI	3.23%	2.86%	2.81%
Lottery – Unrestricted per ADA	\$191	\$191	\$191
Lottery – Restricted per ADA	\$82	\$82	\$82
Mandate Block Grant - K-8 per ADA	\$38.21	\$39.33	\$40.54
Mandate Block Grant - 9-12 per ADA	\$73.62	\$75.78	\$78.11

MULTI-YEAR PROJECTIONS (MYP) - General Fund Combined

Combined (Restricted+Unrestricted)	First Interim 2024-25	Projected 2025-26	Projected 2026-27
Total Revenues and Other Financing Sources	\$ 681,246,487	\$ 670,268,091	\$ 683,475,329
Total Expenditures and Other Financing Uses	752,203,759	691,582,628	683,529,662
Increase/(Decrease) Fund Balance	(70,957,272)	(21,314,537)	(54,333)
Beginning Fund Balance	327,322,969	256,365,697	235,051,160
Ending Fund Balance (EFB)	\$ 256,365,697	\$ 235,051,160	\$ 234,996,827
Components of EFB			
Restricted	\$ 67,480,462	\$ 54,467,696	\$ 51,390,369
Committed	47,257,213	44,058,992	41,203,519
Reserve for Economic Uncertainty-2%	15,044,075	13,831,653	13,670,593
Assigned Fund Balance	311,247	837,045	6,776,677
Unassigned Fund Balance	\$ 126,272,700	\$ 121,855,775	\$ 121,955,669
Total Fund Balance vs. Expenditures	34.08%	33.99%	34.38%
Unassigned Fund Balance vs. Expenditures	16.79%	17.62%	17.84%

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

Signed: _____
District Superintendent or Designee

Date: _____

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 17, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kristi Blandford

Telephone: 916-971-7268

Title: Director of Fiscal Services

E-mail: Kristi.blandford@sanjuan.edu

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

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	<p>Does the district have long-term (multi-year) commitments or debt agreements?</p> <ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? • 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	<p>Does the district provide postemployment benefits other than pensions (OPEB)?</p> <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	<p>Does the district operate any self-insurance programs (e.g., workers' compensation)?</p> <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
S8	Status of Labor Agreements	<p>As of first interim projections, are salary and benefit negotiations still unsettled for:</p> <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • 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:	X	
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	477,015,431.00	477,015,431.00	91,060,222.96	489,878,853.00	12,863,422.00	2.7%	
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Other State Revenue	8300-8599	9,962,560.00	9,962,560.00	1,487,311.08	10,181,256.00	218,696.00	2.2%	
4) Other Local Revenue	8600-8799	6,881,829.00	6,881,829.00	2,016,627.10	14,132,017.00	7,250,188.00	105.4%	
5) TOTAL, REVENUES		493,859,820.00	493,859,820.00	94,564,161.14	514,192,126.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	200,581,744.00	200,581,744.00	55,357,684.44	206,049,809.00	(5,468,065.00)	-2.7%	
2) Classified Salaries	2000-2999	57,587,714.00	57,587,714.00	17,602,627.63	59,888,077.00	(2,300,363.00)	-4.0%	
3) Employee Benefits	3000-3999	120,127,496.00	120,127,496.00	28,637,413.42	119,627,443.00	500,053.00	0.4%	
4) Books and Supplies	4000-4999	10,731,974.00	10,731,974.00	2,367,919.47	11,063,788.00	(331,814.00)	-3.1%	
5) Services and Other Operating Expenditures	5000-5999	34,602,916.00	34,602,916.00	14,284,211.67	37,248,440.00	(2,645,524.00)	-7.6%	
6) Capital Outlay	6000-6999	5,356,051.00	5,356,051.00	137,907.62	7,682,136.00	(2,326,085.00)	-43.4%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	1,861,809.00	1,861,809.00	439,793.00	1,645,558.00	216,251.00	11.6%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
9) TOTAL, EXPENDITURES	7300-7399	(12,793,522.00)	(12,793,522.00)	(985,735.87)	(13,811,384.00)	1,017,862.00	-8.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		75,803,638.00	75,803,638.00	(23,277,660.24)	84,798,259.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%	
b) Transfers Out	7600-7629	0.00	0.00	2,429.15	27,429.00	(27,429.00)	New	
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	(79,783,564.00)	(79,783,564.00)	66,382.53	(83,099,810.00)	(3,316,246.00)	4.2%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(79,782,064.00)	(79,782,064.00)	63,953.38	(83,125,739.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,978,426.00)	(3,978,426.00)	(23,213,706.86)	1,672,520.00			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	187,502,644.83	187,502,646.00		187,502,646.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		187,502,644.83	187,502,646.00		187,502,646.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		187,502,644.83	187,502,646.00		187,502,646.00			
2) Ending Balance, June 30 (E + F1e)		183,524,218.83	183,524,220.00		189,175,166.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	205,000.00	205,000.00		205,000.00			
Stores	9712	84,931.18	84,931.18		84,931.18			
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			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	26,602,722.72	33,936,068.63		47,257,212.97		
Bus Replacement Plan	0000	9760	6,889,687.00					
Technology Device Refresh and Enhancements	0000	9760	8,336,038.87					
Textbook Adoptions	0000	9760	10,000,000.00					
Carry over of Unspent Supplemental Grants	0000	9760	1,376,996.85					
Bus Replacement Plan	0000	9760		6,283,523.57				
Technology Device Refresh and Enhancements	0000	9760		9,086,488.06				
Textbook Adoptions	0000	9760		10,000,000.00				
Carry over of Unspent Supplemental Grants	0000	9760		8,566,057.00				
Bus Replacement Plan	0000	9760				6,889,686.57		
Technology Device Refresh and Enhancements	0000	9760				9,086,488.06		
Textbook Adoption	0000	9760				10,000,000.00		
Carry over of Unspent Supplemental and Concentration Grants	0000	9760				21,281,038.34		
d) Assigned								
Other Assignments		9780	32,555,426.00	14,653,903.71		311,246.61		
Carry over of Concentration Grant	0000	9780	11,876,523.00					
SJTA Tentative Agreement	0000	9780	20,678,903.00					
Carry over of Concentration Grant	0000	9780		14,342,667.11				
ERP Implementation	0000	9780		311,236.60				
ERP Implementation	0000	9780				311,246.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,033,489.40	14,033,489.40		15,044,075.20		
Unassigned/Unappropriated Amount		9790	110,042,649.53	120,610,827.08		126,272,700.04		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	240,079,784.00	240,079,784.00	80,302,944.00	320,040,728.00	79,960,944.00	33.3%
Education Protection Account State Aid - Current Year		8012	125,462,821.00	125,462,821.00	17,139,346.00	57,840,880.00	(67,621,941.00)	-53.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	(5,880.00)	(5,880.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	823,536.00	823,536.00	0.00	823,536.00	0.00	0.0%
Timber Yield Tax		8022	13.00	13.00	0.00	13.00	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	115,305,061.00	115,305,061.00	0.00	115,305,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,656,158.00	3,656,158.00	0.00	3,656,158.00	0.00	0.0%
Prior Years' Taxes		8043	1,748,975.00	1,748,975.00	0.00	1,748,975.00	0.00	0.0%
Supplemental Taxes		8044	4,843,301.00	4,843,301.00	0.00	4,843,301.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,205,110.00	20,205,110.00	0.00	20,205,110.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	270,550.00	270,550.00	0.00	270,550.00	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	33,882.00	33,882.00	0.00	33,882.00	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)
Less: Non-LCFF								
(50%) Adjustment			(16,941.00)	(16,941.00)	0.00	(16,941.00)	0.00	0.0%
Subtotal, LCFF Sources	8089		512,412,250.00	512,412,250.00	97,442,290.00	524,745,373.00	12,333,123.00	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	(35,396,819.00)	(35,396,819.00)	(6,382,067.04)	(34,866,520.00)	530,299.00	-1.5%
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			477,015,431.00	477,015,431.00	91,060,222.96	489,878,853.00	12,863,422.00	2.7%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00		
Donated Food Commodities	8221		0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		

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)
Mandated Costs Reimbursements	8550		1,743,980.00	1,743,980.00	0.00	1,743,980.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		6,626,213.00	6,626,213.00	1,221,049.08	7,319,677.00	693,464.00	10.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,592,367.00	1,592,367.00	266,262.00	1,117,599.00	(474,768.00)	-29.8%
TOTAL, OTHER STATE REVENUE			9,962,560.00	9,962,560.00	1,487,311.08	10,181,256.00	218,696.00	2.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
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		5,000,000.00	5,000,000.00	402,964.00	8,750,000.00	3,750,000.00	75.0%
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		839,840.00	839,840.00	0.00	1,391,089.00	551,249.00	65.6%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		16,941.00	16,941.00	0.00	16,941.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		1,025,048.00	1,025,048.00	1,613,663.10	3,973,987.00	2,948,939.00	287.7%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,881,829.00	6,881,829.00	2,016,627.10	14,132,017.00	7,250,188.00	105.4%
TOTAL, REVENUES			493,859,820.00	493,859,820.00	94,564,161.14	514,192,126.00	20,332,306.00	4.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		163,164,754.00	163,164,754.00	43,521,741.08	166,455,522.00	(3,290,768.00)	-2.0%
Certificated Pupil Support Salaries	1200		11,567,078.00	11,567,078.00	3,177,345.15	12,066,962.00	(499,884.00)	-4.3%
Certificated Supervisors' and Administrators' Salaries	1300		20,703,908.00	20,703,908.00	7,307,549.44	22,496,998.00	(1,793,090.00)	-8.7%
Other Certificated Salaries	1900		5,146,004.00	5,146,004.00	1,351,048.77	5,030,327.00	115,677.00	2.2%
TOTAL, CERTIFICATED SALARIES			200,581,744.00	200,581,744.00	55,357,684.44	206,049,809.00	(5,468,065.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		3,110,263.00	3,110,263.00	695,010.59	3,251,279.00	(141,016.00)	-4.5%
Classified Support Salaries	2200		25,193,293.00	25,193,293.00	7,637,392.05	26,253,018.00	(1,059,725.00)	-4.2%
Classified Supervisors' and Administrators' Salaries	2300		6,804,771.00	6,804,771.00	2,289,670.41	7,119,169.00	(314,398.00)	-4.6%
Clerical, Technical and Office Salaries	2400		20,108,288.00	20,108,288.00	6,649,418.40	21,079,437.00	(971,149.00)	-4.8%
Other Classified Salaries	2900		2,371,099.00	2,371,099.00	331,136.18	2,185,174.00	185,925.00	7.8%
TOTAL, CLASSIFIED SALARIES			57,587,714.00	57,587,714.00	17,602,627.63	59,888,077.00	(2,300,363.00)	-4.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		37,130,213.00	37,130,213.00	10,125,944.45	38,258,050.00	(1,127,837.00)	-3.0%
PERS	3201-3202		16,101,561.00	16,101,561.00	4,669,606.76	15,959,842.00	141,719.00	0.9%
OASDI/Medicare/Alternative	3301-3302		7,275,295.00	7,275,295.00	2,160,065.04	7,600,994.00	(325,699.00)	-4.5%
Health and Welfare Benefits	3401-3402		46,046,841.00	46,046,841.00	7,888,213.87	43,778,873.00	2,267,968.00	4.9%
Unemployment Insurance	3501-3502		125,914.00	125,914.00	35,596.64	128,527.00	(2,613.00)	-2.1%
Workers' Compensation	3601-3602		4,617,702.00	4,617,702.00	1,297,223.97	4,766,439.00	(148,737.00)	-3.2%
OPEB, Allocated	3701-3702		5,234,655.00	5,234,655.00	1,501,966.68	5,410,161.00	(175,506.00)	-3.4%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,595,315.00	3,595,315.00	958,796.01	3,724,557.00	(129,242.00)	-3.6%
TOTAL, EMPLOYEE BENEFITS			120,127,496.00	120,127,496.00	28,637,413.42	119,627,443.00	500,053.00	0.4%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	365,740.58	803,919.00	(803,919.00)	New
Books and Other Reference Materials	4200		775,785.00	775,785.00	115,037.27	728,310.00	47,475.00	6.1%
Materials and Supplies	4300		8,460,452.00	8,460,452.00	1,140,039.37	8,033,184.00	427,268.00	5.1%
Noncapitalized Equipment	4400		1,494,066.00	1,494,066.00	747,102.25	1,496,833.00	(2,767.00)	-0.2%
Food	4700		1,671.00	1,671.00	0.00	1,542.00	129.00	7.7%
TOTAL, BOOKS AND SUPPLIES			10,731,974.00	10,731,974.00	2,367,919.47	11,063,788.00	(331,814.00)	-3.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		921,928.00	921,928.00	181,908.20	1,071,607.00	(149,679.00)	-16.2%
Dues and Memberships	5300		320,330.00	320,330.00	259,259.14	339,730.00	(19,400.00)	-6.1%
Insurance	5400-5450		4,796,984.00	4,796,984.00	2,735,843.57	5,230,322.00	(433,338.00)	-9.0%
Operations and Housekeeping Services	5500		10,992,000.00	10,992,000.00	2,437,141.24	10,994,000.00	(2,000.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,239,492.00	1,239,492.00	537,926.37	1,437,022.00	(197,530.00)	-15.9%
Transfers of Direct Costs	5710		(390,794.00)	(390,794.00)	(114,335.54)	(383,528.00)	(7,266.00)	1.9%
Transfers of Direct Costs - Interfund	5750		(1,550,597.00)	(1,550,597.00)	(144,435.62)	(1,545,179.00)	(5,418.00)	0.3%
Professional/Consulting Services and Operating Expenditures	5800		16,538,298.00	16,538,298.00	7,914,777.89	18,313,652.00	(1,775,354.00)	-10.7%
Communications	5900		1,735,275.00	1,735,275.00	476,126.42	1,790,814.00	(55,539.00)	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,602,916.00	34,602,916.00	14,284,211.67	37,248,440.00	(2,645,524.00)	-7.6%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		5,356,051.00	5,356,051.00	137,907.62	7,682,136.00	(2,326,085.00)	-43.4%
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			5,356,051.00	5,356,051.00	137,907.62	7,682,136.00	(2,326,085.00)	-43.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit 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		1,861,809.00	1,861,809.00	439,793.00	1,645,558.00	216,251.00	11.6%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,861,809.00	1,861,809.00	439,793.00	1,645,558.00	216,251.00	11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(10,467,277.00)	(10,467,277.00)	(532,078.44)	(11,369,250.00)	901,973.00		-8.6%
Transfers of Indirect Costs - Interfund	7350	(2,326,245.00)	(2,326,245.00)	(453,657.43)	(2,442,134.00)	115,889.00		-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(12,793,522.00)	(12,793,522.00)	(985,735.87)	(13,811,384.00)	1,017,862.00		-8.0%
TOTAL, EXPENDITURES		418,056,182.00	418,056,182.00	117,841,821.38	429,393,867.00	(11,337,685.00)		-2.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00		0.0%
From: Bond Interest and								
Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00		0.0%
Other Authorized Interfund Transfers In	8919	1,500.00	1,500.00	0.00	1,500.00	0.00		0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		1,500.00	1,500.00	0.00	1,500.00	0.00		0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00		0.0%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00		0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00		0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00		0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	2,429.15	27,429.00	(27,429.00)		New
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	2,429.15	27,429.00	(27,429.00)		New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00		0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00		0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00		0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00		0.0%
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00		0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00		0.0%
Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00	0.00		0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00		0.0%

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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(79,783,564.00)	(79,783,564.00)	0.00	(83,166,193.00)	(3,382,629.00)	4.2%
Contributions from Restricted Revenues	8990		0.00	0.00	66,382.53	66,383.00	66,383.00	New
(e) TOTAL, CONTRIBUTIONS			(79,783,564.00)	(79,783,564.00)	66,382.53	(83,099,810.00)	(3,316,246.00)	4.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(79,782,064.00)	(79,782,064.00)	63,953.38	(83,125,739.00)	(3,343,675.00)	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		2,581,913.00	2,581,913.00	0.00	2,581,917.00	4.00	0.0%
2) Federal Revenue	8100-8299		49,337,945.00	49,337,945.00	17,901,062.86	56,251,204.00	6,913,259.00	14.0%
3) Other State Revenue	8300-8599		103,564,756.00	103,564,756.00	23,353,536.78	100,029,470.00	(3,535,286.00)	-3.4%
4) Other Local Revenue	8600-8799		7,651,721.00	7,651,721.00	3,275,584.45	8,190,270.00	538,549.00	7.0%
5) TOTAL, REVENUES			163,136,335.00	163,136,335.00	44,530,184.09	167,052,861.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		70,387,196.00	70,387,196.00	23,483,559.42	85,131,548.00	(14,744,352.00)	-20.9%
2) Classified Salaries	2000-2999		54,130,142.00	54,130,142.00	18,062,772.32	63,668,375.00	(9,538,233.00)	-17.6%
3) Employee Benefits	3000-3999		91,457,757.00	91,457,757.00	15,547,330.09	93,247,789.00	(1,790,032.00)	-2.0%
4) Books and Supplies	4000-4999		21,134,553.00	21,134,553.00	3,820,506.62	25,009,425.00	(3,874,872.00)	-18.3%
5) Services and Other Operating Expenditures	5000-5999		29,127,922.00	29,127,922.00	10,460,309.86	30,839,134.00	(1,711,212.00)	-5.9%
6) Capital Outlay	6000-6999		798,336.00	798,336.00	2,637,413.39	5,550,753.00	(4,752,417.00)	-595.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		115,104.00	115,104.00	0.00	115,104.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		10,467,277.00	10,467,277.00	532,078.44	11,369,250.00	(901,973.00)	-8.6%
9) TOTAL, EXPENDITURES	7300-7399		277,618,287.00	277,618,287.00	74,543,970.14	314,931,378.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,481,952.00)	(114,481,952.00)	(30,013,786.05)	(147,878,517.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		6,000,000.00	6,000,000.00	1,656,811.48	7,851,085.00	(1,851,085.00)	-30.9%
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		79,783,564.00	79,783,564.00	(66,382.53)	83,099,810.00	3,316,246.00	4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			73,783,564.00	73,783,564.00	(1,723,194.01)	75,248,725.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,698,388.00)	(40,698,388.00)	(31,736,980.06)	(72,629,792.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		139,820,322.39	139,820,323.00		139,820,323.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,820,322.39	139,820,323.00		139,820,323.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,820,322.39	139,820,323.00		139,820,323.00		
2) Ending Balance, June 30 (E + F1e)			99,121,934.39	99,121,935.00		67,190,531.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		99,121,934.39	99,121,935.00		67,190,531.00		
c) Committed								

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)
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	9789		0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,581,913.00	2,581,913.00	0.00	2,581,917.00	4.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,581,913.00	2,581,913.00	0.00	2,581,917.00	4.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		11,084,285.00	11,084,285.00	0.00	11,089,256.00	4,971.00	0.0%
Special Education Discretionary Grants	8182		1,163,418.00	1,163,418.00	0.00	1,166,483.00	3,065.00	0.3%
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		

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)
Flood Control Funds		8270						
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	18,507,075.00	18,507,075.00	2,353,215.07	17,390,009.00	(1,117,066.00)	-6.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,343,546.00	2,343,546.00	494,603.00	2,613,316.00	269,770.00	11.5%
Title III, Immigrant Student Program	4201	8290	326,477.00	326,477.00	107,269.00	675,236.00	348,759.00	106.8%
Title III, English Learner Program	4203	8290	951,593.00	951,593.00	268,907.00	1,183,287.00	231,694.00	24.3%
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	2,725,341.00	2,725,341.00	1,180,739.82	3,304,913.00	579,572.00	21.3%
Career and Technical Education	3500-3599	8290	489,549.00	489,549.00	0.00	489,549.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,746,661.00	11,746,661.00	13,496,328.97	18,339,155.00	6,592,494.00	56.1%
TOTAL, FEDERAL REVENUE			49,337,945.00	49,337,945.00	17,901,062.86	56,251,204.00	6,913,259.00	14.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	33,335,197.00	33,335,197.00	11,997,073.60	34,048,336.00	713,139.00	2.1%
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	144,000.00	160,000.00	160,000.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,699,064.00	2,699,064.00	1,286,952.97	3,142,479.00	443,415.00	16.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,549,209.00	4,549,209.00	1,137,303.21	5,063,200.00	513,991.00	11.3%
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	1,884,062.00	1,884,062.00	0.00	2,086,780.00	202,718.00	10.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	364,041.00	364,041.00	0.00	343,564.00	(20,477.00)	-5.6%
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%

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All Other State Revenue	All Other	8590	60,733,183.00	60,733,183.00	8,788,207.00	55,185,111.00	(5,548,072.00)	-9.1%
TOTAL, OTHER STATE REVENUE			103,564,756.00	103,564,756.00	23,353,536.78	100,029,470.00	(3,535,286.00)	-3.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	117,884.00	117,884.00	0.00	117,885.00	1.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,130,000.00	1,130,000.00	244,789.04	1,184,394.00	54,394.00	4.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,800,261.00	5,800,261.00	3,018,365.95	6,284,414.00	484,153.00	8.3%
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	603,576.00	603,576.00	12,429.46	603,577.00	1.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,651,721.00	7,651,721.00	3,275,584.45	8,190,270.00	538,549.00	7.0%
TOTAL, REVENUES			163,136,335.00	163,136,335.00	44,530,184.09	167,052,861.00	3,916,526.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		52,356,954.00	52,356,954.00	14,842,886.83	58,382,456.00	(6,025,502.00)	-11.5%
Certificated Pupil Support Salaries	1200		7,838,686.00	7,838,686.00	2,220,891.33	8,497,818.00	(659,132.00)	-8.4%
Certificated Supervisors' and Administrators' Salaries	1300		3,875,415.00	3,875,415.00	1,379,225.60	3,955,012.00	(79,597.00)	-2.1%
Other Certificated Salaries	1900		6,316,141.00	6,316,141.00	5,040,555.66	14,296,262.00	(7,980,121.00)	-126.3%
TOTAL, CERTIFICATED SALARIES			70,387,196.00	70,387,196.00	23,483,559.42	85,131,548.00	(14,744,352.00)	-20.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		25,026,621.00	25,026,621.00	5,919,580.29	25,806,562.00	(779,941.00)	-3.1%
Classified Support Salaries	2200		16,342,178.00	16,342,178.00	4,653,511.74	16,851,745.00	(509,567.00)	-3.1%
Classified Supervisors' and Administrators' Salaries	2300		5,068,739.00	5,068,739.00	1,592,594.11	5,333,133.00	(264,394.00)	-5.2%
Clerical, Technical and Office Salaries	2400		2,437,821.00	2,437,821.00	829,067.77	2,689,776.00	(251,955.00)	-10.3%
Other Classified Salaries	2900		5,254,783.00	5,254,783.00	5,068,018.41	12,987,159.00	(7,732,376.00)	-147.1%
TOTAL, CLASSIFIED SALARIES			54,130,142.00	54,130,142.00	18,062,772.32	63,668,375.00	(9,538,233.00)	-17.6%
EMPLOYEE BENEFITS								
STRS	3101-3102		33,622,485.00	33,622,485.00	3,308,253.67	34,889,605.00	(1,267,120.00)	-3.8%
PERS	3201-3202		15,921,062.00	15,921,062.00	3,976,513.24	15,970,695.00	(49,633.00)	-0.3%
OASDI/Medicare/Alternative	3301-3302		5,245,985.00	5,245,985.00	1,783,433.75	6,313,453.00	(1,067,468.00)	-20.3%
Health and Welfare Benefits	3401-3402		29,538,207.00	29,538,207.00	4,246,571.87	27,654,355.00	1,883,852.00	6.4%
Unemployment Insurance	3501-3502		59,486.00	59,486.00	20,284.27	70,531.00	(11,045.00)	-18.6%
Workers' Compensation	3601-3602		2,228,631.00	2,228,631.00	603,162.34	2,399,566.00	(170,935.00)	-7.7%
OPEB, Allocated	3701-3702		3,082,167.00	3,082,167.00	1,026,749.73	3,682,595.00	(600,428.00)	-19.5%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		1,759,734.00	1,759,734.00	582,361.22	2,266,989.00	(507,255.00)	-28.8%
TOTAL, EMPLOYEE BENEFITS			91,457,757.00	91,457,757.00	15,547,330.09	93,247,789.00	(1,790,032.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		3,048,052.00	3,048,052.00	256,975.98	4,536,215.00	(1,488,163.00)	-48.8%
Books and Other Reference Materials	4200		478,155.00	478,155.00	138,271.75	726,382.00	(248,227.00)	-51.9%
Materials and Supplies	4300		13,034,871.00	13,034,871.00	1,843,618.51	14,710,080.00	(1,675,209.00)	-12.9%
Noncapitalized Equipment	4400		3,340,888.00	3,340,888.00	1,581,640.38	4,061,354.00	(720,466.00)	-21.6%
Food	4700		1,232,587.00	1,232,587.00	0.00	975,394.00	257,193.00	20.9%
TOTAL, BOOKS AND SUPPLIES			21,134,553.00	21,134,553.00	3,820,506.62	25,009,425.00	(3,874,872.00)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		18,422,103.00	18,422,103.00	4,494,718.48	18,524,093.00	(101,990.00)	-0.6%
Travel and Conferences	5200		487,071.00	487,071.00	156,019.30	661,866.00	(174,795.00)	-35.9%
Dues and Memberships	5300		26,633.00	26,633.00	112,299.79	154,181.00	(127,548.00)	-478.9%
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		371,161.00	371,161.00	143,077.06	743,615.00	(372,454.00)	-100.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs	5710		390,794.00	390,794.00	114,335.54	383,528.00	7,266.00	1.9%
Transfers of Direct Costs - Interfund	5750		(5,097,887.00)	(5,097,887.00)	2,469.00	(5,102,929.00)	5,042.00	-0.1%
Professional/Consulting Services and Operating Expenditures	5800		14,334,245.00	14,334,245.00	5,419,756.44	15,276,960.00	(942,715.00)	-6.6%
Communications	5900		193,802.00	193,802.00	17,634.25	197,820.00	(4,018.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,127,922.00	29,127,922.00	10,460,309.86	30,839,134.00	(1,711,212.00)	-5.9%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		57,652.00	57,652.00	2,328,610.62	4,473,221.00	(4,415,569.00)	-7,659.0%
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		371,684.00	371,684.00	308,802.77	917,532.00	(545,848.00)	-146.9%
Equipment Replacement	6500		369,000.00	369,000.00	0.00	160,000.00	209,000.00	56.6%
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			798,336.00	798,336.00	2,637,413.39	5,550,753.00	(4,752,417.00)	-595.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		115,104.00	115,104.00	0.00	115,104.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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)			115,104.00	115,104.00	0.00	115,104.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		10,467,277.00	10,467,277.00	532,078.44	11,369,250.00	(901,973.00)	-8.6%
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			10,467,277.00	10,467,277.00	532,078.44	11,369,250.00	(901,973.00)	-8.6%
TOTAL, EXPENDITURES			277,618,287.00	277,618,287.00	74,543,970.14	314,931,378.00	(37,313,091.00)	-13.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		6,000,000.00	6,000,000.00	1,656,811.48	7,851,085.00	(1,851,085.00)	-30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000,000.00	6,000,000.00	1,656,811.48	7,851,085.00	(1,851,085.00)	-30.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		79,783,564.00	79,783,564.00	0.00	83,166,193.00	3,382,629.00	4.2%
Contributions from Restricted Revenues	8990		0.00	0.00	(66,382.53)	(66,383.00)	(66,383.00)	New
(e) TOTAL, CONTRIBUTIONS			79,783,564.00	79,783,564.00	(66,382.53)	83,099,810.00	3,316,246.00	4.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			73,783,564.00	73,783,564.00	(1,723,194.01)	75,248,725.00	(1,465,161.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	479,597,344.00	479,597,344.00	91,060,222.96	492,460,770.00	12,863,426.00	2.7%	
2) Federal Revenue	8100-8299	49,337,945.00	49,337,945.00	17,901,062.86	56,251,204.00	6,913,259.00	14.0%	
3) Other State Revenue	8300-8599	113,527,316.00	113,527,316.00	24,840,847.86	110,210,726.00	(3,316,590.00)	-2.9%	
4) Other Local Revenue	8600-8799	14,533,550.00	14,533,550.00	5,292,211.55	22,322,287.00	7,788,737.00	53.6%	
5) TOTAL, REVENUES		656,996,155.00	656,996,155.00	139,094,345.23	681,244,987.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	270,968,940.00	270,968,940.00	78,841,243.86	291,181,357.00	(20,212,417.00)	-7.5%	
2) Classified Salaries	2000-2999	111,717,856.00	111,717,856.00	35,665,399.95	123,556,452.00	(11,838,596.00)	-10.6%	
3) Employee Benefits	3000-3999	211,585,253.00	211,585,253.00	44,184,743.51	212,875,232.00	(1,289,979.00)	-0.6%	
4) Books and Supplies	4000-4999	31,866,527.00	31,866,527.00	6,188,426.09	36,073,213.00	(4,206,686.00)	-13.2%	
5) Services and Other Operating Expenditures	5000-5999	63,730,838.00	63,730,838.00	24,744,521.53	68,087,574.00	(4,356,736.00)	-6.8%	
6) Capital Outlay	6000-6999	6,154,387.00	6,154,387.00	2,775,321.01	13,232,889.00	(7,078,502.00)	-115.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	1,976,913.00	1,976,913.00	439,793.00	1,760,662.00	216,251.00	10.9%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(2,326,245.00)	(2,326,245.00)	(453,657.43)	(2,442,134.00)	115,889.00	-5.0%	
9) TOTAL, EXPENDITURES		695,674,469.00	695,674,469.00	192,385,791.52	744,325,245.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(38,678,314.00)	(38,678,314.00)	(53,291,446.29)	(63,080,258.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%	
b) Transfers Out	7600-7629	6,000,000.00	6,000,000.00	1,659,240.63	7,878,514.00	(1,878,514.00)	-31.3%	
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		(5,998,500.00)	(5,998,500.00)	(1,659,240.63)	(7,877,014.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(44,676,814.00)	(44,676,814.00)	(54,950,686.92)	(70,957,272.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	327,322,967.22	327,322,969.00		327,322,969.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		327,322,967.22	327,322,969.00		327,322,969.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		327,322,967.22	327,322,969.00		327,322,969.00			
2) Ending Balance, June 30 (E + F1e)		282,646,153.22	282,646,155.00		256,365,697.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	205,000.00	205,000.00		205,000.00			
Stores	9712	84,931.18	84,931.18		84,931.18			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	99,121,934.39	99,121,935.00		67,190,531.00			
c) Committed								
Stabilization Arrangements	9750	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)
Other Commitments		9760	26,602,722.72	33,936,068.63		47,257,212.97		
Bus Replacement Plan	0000	9760	6,889,687.00					
Technology Device Refresh and Enhancements	0000	9760	8,336,038.87					
Textbook Adoptions	0000	9760	10,000,000.00					
Carry over of Unspent Supplemental Grants	0000	9760	1,376,996.85					
Bus Replacement Plan	0000	9760		6,283,523.57				
Technology Device Refresh and Enhancements	0000	9760		9,086,488.06				
Textbook Adoptions	0000	9760		10,000,000.00				
Carry over of Unspent Supplemental Grants	0000	9760		8,566,057.00				
Bus Replacement Plan	0000	9760				6,889,686.57		
Technology Device Refresh and Enhancements	0000	9760				9,086,488.06		
Textbook Adoption	0000	9760				10,000,000.00		
Carry over of Unspent Supplemental and Concentration Grants	0000	9760				21,281,038.34		
d) Assigned								
Other Assignments		9780	32,555,426.00	14,653,903.71		311,246.61		
Carry over of Concentration Grant	0000	9780	11,876,523.00					
SJTA Tentative Agreement	0000	9780	20,678,903.00					
Carry over of Concentration Grant	0000	9780		14,342,667.11				
ERP Implementation	0000	9780		311,236.60				
ERP Implementation	0000	9780				311,246.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,033,489.40	14,033,489.40		15,044,075.20		
Unassigned/Unappropriated Amount		9790	110,042,649.53	120,610,827.08		126,272,700.04		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	240,079,784.00	240,079,784.00	80,302,944.00	320,040,728.00	79,960,944.00	33.3%
Education Protection Account State Aid - Current Year		8012	125,462,821.00	125,462,821.00	17,139,346.00	57,840,880.00	(67,621,941.00)	-53.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	(5,880.00)	(5,880.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	823,536.00	823,536.00	0.00	823,536.00	0.00	0.0%
Timber Yield Tax		8022	13.00	13.00	0.00	13.00	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	115,305,061.00	115,305,061.00	0.00	115,305,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,656,158.00	3,656,158.00	0.00	3,656,158.00	0.00	0.0%
Prior Years' Taxes		8043	1,748,975.00	1,748,975.00	0.00	1,748,975.00	0.00	0.0%
Supplemental Taxes		8044	4,843,301.00	4,843,301.00	0.00	4,843,301.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,205,110.00	20,205,110.00	0.00	20,205,110.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	270,550.00	270,550.00	0.00	270,550.00	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	33,882.00	33,882.00	0.00	33,882.00	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)	
Less: Non-LCFF									
(50%) Adjustment		8089	(16,941.00)	(16,941.00)	0.00	(16,941.00)	0.00	0.0%	
Subtotal, LCFF Sources			512,412,250.00	512,412,250.00	97,442,290.00	524,745,373.00	12,333,123.00	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	(35,396,819.00)	(35,396,819.00)	(6,382,067.04)	(34,866,520.00)	530,299.00	-1.5%	
Property Taxes Transfers		8097	2,581,913.00	2,581,913.00	0.00	2,581,917.00	4.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			479,597,344.00	479,597,344.00	91,060,222.96	492,460,770.00	12,863,426.00	2.7%	
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement		8181	11,084,285.00	11,084,285.00	0.00	11,089,256.00	4,971.00	0.0%	
Special Education Discretionary Grants		8182	1,163,418.00	1,163,418.00	0.00	1,166,483.00	3,065.00	0.3%	
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	18,507,075.00	18,507,075.00	2,353,215.07	17,390,009.00	(1,117,066.00)	-6.0%	
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
Title II, Part A, Supporting Effective Instruction	4035	8290	2,343,546.00	2,343,546.00	494,603.00	2,613,316.00	269,770.00	11.5%	
Title III, Immigrant Student Program	4201	8290	326,477.00	326,477.00	107,269.00	675,236.00	348,759.00	106.8%	
Title III, English Learner Program	4203	8290	951,593.00	951,593.00	268,907.00	1,183,287.00	231,694.00	24.3%	
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
Every Student Succeeds Act		8290	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	2,725,341.00	2,725,341.00	1,180,739.82	3,304,913.00	579,572.00	21.3%
Career and Technical Education	3500-3599	8290	489,549.00	489,549.00	0.00	489,549.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	11,746,661.00	11,746,661.00	13,496,328.97	18,339,155.00	6,592,494.00	56.1%	
TOTAL, FEDERAL REVENUE			49,337,945.00	49,337,945.00	17,901,062.86	56,251,204.00	6,913,259.00	14.0%	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Master Plan									
Current Year	6500	8311	33,335,197.00	33,335,197.00	11,997,073.60	34,048,336.00	713,139.00	2.1%	
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	144,000.00	160,000.00	160,000.00	New	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mandated Costs Reimbursements	8550		1,743,980.00	1,743,980.00	0.00	1,743,980.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		9,325,277.00	9,325,277.00	2,508,002.05	10,462,156.00	1,136,879.00	12.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,549,209.00	4,549,209.00	1,137,303.21	5,063,200.00	513,991.00	11.3%
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	1,884,062.00	1,884,062.00	0.00	2,086,780.00	202,718.00	10.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	364,041.00	364,041.00	0.00	343,564.00	(20,477.00)	-5.6%
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	62,325,550.00	62,325,550.00	9,054,469.00	56,302,710.00	(6,022,840.00)	-9.7%
TOTAL, OTHER STATE REVENUE			113,527,316.00	113,527,316.00	24,840,847.86	110,210,726.00	(3,316,590.00)	-2.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		5,000,000.00	5,000,000.00	402,964.00	8,750,000.00	3,750,000.00	75.0%
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		957,724.00	957,724.00	0.00	1,508,974.00	551,250.00	57.6%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		1,130,000.00	1,130,000.00	244,789.04	1,184,394.00	54,394.00	4.8%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		16,941.00	16,941.00	0.00	16,941.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		6,825,309.00	6,825,309.00	4,632,029.05	10,258,401.00	3,433,092.00	50.3%
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	603,576.00	603,576.00	12,429.46	603,577.00	1.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,533,550.00	14,533,550.00	5,292,211.55	22,322,287.00	7,788,737.00	53.6%
TOTAL, REVENUES			656,996,155.00	656,996,155.00	139,094,345.23	681,244,987.00	24,248,832.00	3.7%
CERTIFIED SALARIES								
Certified Teachers' Salaries	1100		215,521,708.00	215,521,708.00	58,364,627.91	224,837,978.00	(9,316,270.00)	-4.3%
Certified Pupil Support Salaries	1200		19,405,764.00	19,405,764.00	5,398,236.48	20,564,780.00	(1,159,016.00)	-6.0%
Certified Supervisors' and Administrators' Salaries	1300		24,579,323.00	24,579,323.00	8,686,775.04	26,452,010.00	(1,872,687.00)	-7.6%
Other Certificated Salaries	1900		11,462,145.00	11,462,145.00	6,391,604.43	19,326,589.00	(7,864,444.00)	-68.6%
TOTAL, CERTIFICATED SALARIES			270,968,940.00	270,968,940.00	78,841,243.86	291,181,357.00	(20,212,417.00)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		28,136,884.00	28,136,884.00	6,614,590.88	29,057,841.00	(920,957.00)	-3.3%
Classified Support Salaries	2200		41,535,471.00	41,535,471.00	12,290,903.79	43,104,763.00	(1,569,292.00)	-3.8%
Classified Supervisors' and Administrators' Salaries	2300		11,873,510.00	11,873,510.00	3,882,264.52	12,452,302.00	(578,792.00)	-4.9%
Clerical, Technical and Office Salaries	2400		22,546,109.00	22,546,109.00	7,478,486.17	23,769,213.00	(1,223,104.00)	-5.4%
Other Classified Salaries	2900		7,625,882.00	7,625,882.00	5,399,154.59	15,172,333.00	(7,546,451.00)	-99.0%
TOTAL, CLASSIFIED SALARIES			111,717,856.00	111,717,856.00	35,665,399.95	123,556,452.00	(11,838,596.00)	-10.6%
EMPLOYEE BENEFITS								
STRS	3101-3102		70,752,698.00	70,752,698.00	13,434,198.12	73,147,655.00	(2,394,957.00)	-3.4%
PERS	3201-3202		32,022,623.00	32,022,623.00	8,646,120.00	31,930,537.00	92,086.00	0.3%
OASDI/Medicare/Alternative	3301-3302		12,521,280.00	12,521,280.00	3,943,498.79	13,914,447.00	(1,393,167.00)	-11.1%
Health and Welfare Benefits	3401-3402		75,585,048.00	75,585,048.00	12,134,785.74	71,433,228.00	4,151,820.00	5.5%
Unemployment Insurance	3501-3502		185,400.00	185,400.00	55,880.91	199,058.00	(13,658.00)	-7.4%
Workers' Compensation	3601-3602		6,846,333.00	6,846,333.00	1,900,386.31	7,166,005.00	(319,672.00)	-4.7%
OPEB, Allocated	3701-3702		8,316,822.00	8,316,822.00	2,528,716.41	9,092,756.00	(775,934.00)	-9.3%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		5,355,049.00	5,355,049.00	1,541,157.23	5,991,546.00	(636,497.00)	-11.9%
TOTAL, EMPLOYEE BENEFITS			211,585,253.00	211,585,253.00	44,184,743.51	212,875,232.00	(1,289,979.00)	-0.6%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials	4100		3,048,052.00	3,048,052.00	622,716.56	5,340,134.00	(2,292,082.00)	-75.2%
Books and Other Reference Materials	4200		1,253,940.00	1,253,940.00	253,309.02	1,454,692.00	(200,752.00)	-16.0%
Materials and Supplies	4300		21,495,323.00	21,495,323.00	2,983,657.88	22,743,264.00	(1,247,941.00)	-5.8%
Noncapitalized Equipment	4400		4,834,954.00	4,834,954.00	2,328,742.63	5,558,187.00	(723,233.00)	-15.0%
Food	4700		1,234,258.00	1,234,258.00	0.00	976,936.00	257,322.00	20.8%
TOTAL, BOOKS AND SUPPLIES			31,866,527.00	31,866,527.00	6,188,426.09	36,073,213.00	(4,206,686.00)	-13.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		18,422,103.00	18,422,103.00	4,494,718.48	18,524,093.00	(101,990.00)	-0.6%
Travel and Conferences	5200		1,408,999.00	1,408,999.00	337,927.50	1,733,473.00	(324,474.00)	-23.0%
Dues and Memberships	5300		346,963.00	346,963.00	371,558.93	493,911.00	(146,948.00)	-42.4%
Insurance	5400-5450		4,796,984.00	4,796,984.00	2,735,843.57	5,230,322.00	(433,338.00)	-9.0%
Operations and Housekeeping Services	5500		10,992,000.00	10,992,000.00	2,437,141.24	10,994,000.00	(2,000.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,610,653.00	1,610,653.00	681,003.43	2,180,637.00	(569,984.00)	-35.4%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(6,648,484.00)	(6,648,484.00)	(141,966.62)	(6,648,108.00)	(376.00)	0.0%
Professional/Consulting Services and Operating Expenditures	5800		30,872,543.00	30,872,543.00	13,334,534.33	33,590,612.00	(2,718,069.00)	-8.8%
Communications	5900		1,929,077.00	1,929,077.00	493,760.67	1,988,634.00	(59,557.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,730,838.00	63,730,838.00	24,744,521.53	68,087,574.00	(4,356,736.00)	-6.8%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		57,652.00	57,652.00	2,328,610.62	4,473,221.00	(4,415,569.00)	-7,659.0%
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		5,727,735.00	5,727,735.00	446,710.39	8,599,668.00	(2,871,933.00)	-50.1%
Equipment Replacement	6500		369,000.00	369,000.00	0.00	160,000.00	209,000.00	56.6%
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			6,154,387.00	6,154,387.00	2,775,321.01	13,232,889.00	(7,078,502.00)	-115.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		115,104.00	115,104.00	0.00	115,104.00	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		1,861,809.00	1,861,809.00	439,793.00	1,645,558.00	216,251.00	11.6%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	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)			1,976,913.00	1,976,913.00	439,793.00	1,760,662.00	216,251.00	10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund	7350		(2,326,245.00)	(2,326,245.00)	(453,657.43)	(2,442,134.00)	115,889.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,326,245.00)	(2,326,245.00)	(453,657.43)	(2,442,134.00)	115,889.00	-5.0%
TOTAL, EXPENDITURES			695,674,469.00	695,674,469.00	192,385,791.52	744,325,245.00	(48,650,776.00)	-7.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		6,000,000.00	6,000,000.00	1,659,240.63	7,878,514.00	(1,878,514.00)	-31.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000,000.00	6,000,000.00	1,659,240.63	7,878,514.00	(1,878,514.00)	-31.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%

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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,998,500.00)	(5,998,500.00)	(1,659,240.63)	(7,877,014.00)	1,878,514.00	-31.3%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	19,826,266.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,209,298.00
6266	Educator Effectiveness, FY 2021-22	2,690,876.00
6318	Antibias Education Grant	124,230.00
6546	Mental Health-Related Services	316,010.00
6547	Special Education Early Intervention Preschool Grant	1,461,453.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,790,929.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	450,643.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,469,043.00
7033	Child Nutrition: School Food Best Practices Apportionment	759,827.00
7085	Learning Communities for School Success Program	924,594.00
7311	Classified School Employee Professional Development Block Grant	190,748.00
7399	LCFF Equity Multiplier	6,889,335.00
7412	A-G Access/Success Grant	60,894.00
7810	Other Restricted State	233,795.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,102,123.00
9010	Other Restricted Local	14,690,467.00
Total, Restricted Balance		67,190,531.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,851,171.00	1,851,171.00	0.00	1,851,171.00	0.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.00	1,851,171.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		394,490.00	394,490.00	0.00	394,490.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		1,456,681.00	1,456,681.00	0.00	1,456,681.00	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			1,851,171.00	1,851,171.00	0.00	1,851,171.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						2,634,090.00	0.00	0.0%
a) As of July 1 - Unaudited	9791		2,634,090.09	2,634,090.00				
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.09	2,634,090.00		2,634,090.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.09	2,634,090.00		2,634,090.00		
2) Ending Balance, June 30 (E + F1e)			2,634,090.09	2,634,090.00		2,634,090.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		2,634,090.09	2,634,090.00		2,634,090.00		
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		0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		1,049,745.00	1,049,745.00	0.00	1,049,745.00	0.00	0.0%
Interest	8660		704.00	704.00	0.00	704.00	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		800,722.00	800,722.00	0.00	800,722.00	0.00	0.0%
TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.00	1,851,171.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies	4300		359,620.00	359,620.00	0.00	359,620.00	0.00	0.0%
Noncapitalized Equipment	4400		34,870.00	34,870.00	0.00	34,870.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,490.00	394,490.00	0.00	394,490.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300		48,123.00	48,123.00	0.00	48,123.00	0.00	0.0%
Insurance	5400-5450		200.00	200.00	0.00	200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		200.00	200.00	0.00	200.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,408,158.00	1,408,158.00	0.00	1,408,158.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,456,681.00	1,456,681.00	0.00	1,456,681.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.00	1,851,171.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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			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 Project Year Totals
8210	Student Activity Funds	2,634,090.00
Total, Restricted Balance		2,634,090.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	3,187,593.00	3,187,593.00	846,512.06	3,196,111.00	8,518.00	0.3%	
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	400,446.00	400,446.00	45,276.36	410,244.00	9,798.00	2.4%	
4) Other Local Revenue	8600-8799	13,000.00	13,000.00	(7,253.00)	13,000.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		3,601,039.00	3,601,039.00	884,535.42	3,619,355.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	1,632,204.00	1,632,204.00	482,801.91	1,676,943.00	(44,739.00)	-2.7%	
2) Classified Salaries	2000-2999	259,568.00	259,568.00	80,132.96	264,386.00	(4,818.00)	-1.9%	
3) Employee Benefits	3000-3999	1,032,668.00	1,032,668.00	220,280.90	1,025,120.00	7,548.00	0.7%	
4) Books and Supplies	4000-4999	49,042.00	49,042.00	24,603.33	73,823.00	(24,781.00)	-50.5%	
5) Services and Other Operating Expenditures	5000-5999	363,431.00	363,431.00	101,678.96	462,201.00	(98,770.00)	-27.2%	
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	2,057.00	2,057.00	0.00	9,244.00	(7,187.00)	-349.4%	
9) TOTAL, EXPENDITURES		3,338,970.00	3,338,970.00	909,498.06	3,511,717.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		262,069.00	262,069.00	(24,962.64)	107,638.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629	298,618.00	298,618.00	6,436.32	344,618.00	(46,000.00)	-15.4%	
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		(298,618.00)	(298,618.00)	(6,436.32)	(344,618.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
		(36,549.00)	(36,549.00)	(31,398.96)	(236,980.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,172,806.41	1,172,806.00		1,172,806.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		1,172,806.41	1,172,806.00		1,172,806.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		1,172,806.41	1,172,806.00		1,172,806.00			
2) Ending Balance, June 30 (E + F1e)		1,136,257.41	1,136,257.00		935,826.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	542,312.38	542,312.00		366,985.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	593,945.03	593,945.00		568,841.00		
Reserve for Economic Uncertainties	0000	9780		118,789.00				
LCFF	0000	9780		475,156.00				
Reserve for Economic Uncertainties	0000	9780	118,789.00			113,768.00		
LCFF	0000	9780	475,156.03			455,073.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011	1,450,482.00	1,450,482.00	566,980.00	2,009,049.00	558,567.00	38.5%	
Education Protection Account State Aid - Current Year	8012	978,140.00	978,140.00	142,990.00	441,106.00	(537,034.00)	-54.9%	
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	758,971.00	758,971.00	136,542.06	745,956.00	(13,015.00)	-1.7%	
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		3,187,593.00	3,187,593.00	846,512.06	3,196,111.00	8,518.00	0.3%	
FEDERAL REVENUE								
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%	
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%	
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	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%
3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630								
Every Student Succeeds Act		8290					0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								

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)
Current Year	6500	8311	126,454.00	126,454.00	12,586.00	125,762.00	(692.00)	-0.5%
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	11,819.00	11,819.00	0.00	11,855.00	36.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	61,005.00	61,005.00	15,944.36	65,926.00	4,921.00	8.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	201,168.00	201,168.00	16,746.00	206,701.00	5,533.00	2.8%
TOTAL, OTHER STATE REVENUE			400,446.00	400,446.00	45,276.36	410,244.00	9,798.00	2.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	13,000.00	607.00	13,000.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(7,860.00)	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	13,000.00	(7,253.00)	13,000.00	0.00	0.0%
TOTAL, REVENUES			3,601,039.00	3,601,039.00	884,535.42	3,619,355.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		1,247,196.00	1,247,196.00	352,818.61	1,263,861.00	(16,665.00)	-1.3%
Certificated Pupil Support Salaries	1200		91,537.00	91,537.00	24,494.45	91,537.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		290,677.00	290,677.00	96,892.64	290,677.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	2,794.00	2,794.00	8,596.21	30,868.00	(28,074.00)	-1,004.8%
TOTAL, CERTIFICATED SALARIES			1,632,204.00	1,632,204.00	482,801.91	1,676,943.00	(44,739.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	140,679.00	140,679.00	37,548.84	137,679.00	3,000.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,889.00	118,889.00	42,584.12	126,707.00	(7,818.00)	-6.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			259,568.00	259,568.00	80,132.96	264,386.00	(4,818.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	405,866.00	405,866.00	75,232.79	403,590.00	2,276.00	0.6%
PERS		3201-3202	149,017.00	149,017.00	40,860.62	145,859.00	3,158.00	2.1%
OASDI/Medicare/Alternativ e		3301-3302	58,966.00	58,966.00	17,253.16	59,126.00	(160.00)	-0.3%
Health and Welfare Benefits		3401-3402	339,351.00	339,351.00	64,372.46	334,868.00	4,483.00	1.3%
Unemployment Insurance		3501-3502	921.00	921.00	275.51	925.00	(4.00)	-0.4%
Workers' Compensation		3601-3602	33,911.00	33,911.00	10,082.53	34,333.00	(422.00)	-1.2%
OPEB, Allocated		3701-3702	6,944.00	6,944.00	2,618.26	7,932.00	(988.00)	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,692.00	37,692.00	9,585.57	38,487.00	(795.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			1,032,668.00	1,032,668.00	220,280.90	1,025,120.00	7,548.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	2,500.00	715.80	4,250.00	(1,750.00)	-70.0%
Materials and Supplies		4300	26,542.00	26,542.00	21,331.74	63,180.00	(36,638.00)	-138.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	2,555.79	6,393.00	13,607.00	68.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,042.00	49,042.00	24,603.33	73,823.00	(24,781.00)	-50.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	1,860.13	13,574.00	(6,574.00)	-93.9%
Dues and Memberships		5300	10,400.00	10,400.00	1,479.00	10,520.00	(120.00)	-1.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	333.82	1,000.00	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	173,600.00	173,600.00	4,940.00	180,540.00	(6,940.00)	-4.0%
Professional/Consulting Services and								
Operating Expenditures		5800	170,931.00	170,931.00	92,998.02	256,067.00	(85,136.00)	-49.8%
Communications		5900	500.00	500.00	67.99	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363,431.00	363,431.00	101,678.96	462,201.00	(98,770.00)	-27.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers	7281-7283		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		2,057.00	2,057.00	0.00	9,244.00	(7,187.00)	-349.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,057.00	2,057.00	0.00	9,244.00	(7,187.00)	-349.4%
TOTAL, EXPENDITURES			3,338,970.00	3,338,970.00	909,498.06	3,511,717.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		298,618.00	298,618.00	6,436.32	344,618.00	(46,000.00)	-15.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			298,618.00	298,618.00	6,436.32	344,618.00	(46,000.00)	-15.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(298,618.00)	(298,618.00)	(6,436.32)	(344,618.00)		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
6266	Educator Effectiveness, FY 2021-22	12,419.00
6300	Lottery: Instructional Materials	55,274.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,589.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	28,240.00
7413	A-G Learning Loss Mitigation Grant	7,853.00
7435	Learning Recovery Emergency Block Grant	129,939.00
7810	Other Restricted State	1,734.00
9010	Other Restricted Local	114,937.00
Total, Restricted Balance		366,985.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823,238.00	823,238.00	81,926.40	818,736.00	(4,502.00)	-0.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			823,238.00	823,238.00	81,926.40	818,736.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	823,238.00	823,238.00	81,926.40	818,736.00	4,502.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			823,238.00	823,238.00	81,926.40	818,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189.72	190.00		190.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189.72	190.00		190.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189.72	190.00		190.00		
2) Ending Balance, June 30 (E + F1e)			189.72	190.00		190.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	189.72	190.00		190.00		

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)
Reserve for Fair Market Value Cash	0000	9780		190.00				
Reserve for Fair Market Value	0000	9780	189.72			190.00		
Reserve for Fair Market Value	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	823,238.00	823,238.00	81,926.40	818,736.00	(4,502.00)	-0.5%
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	0.0%
All Other State Apportionments - Prior Years		All Other	8319	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			823,238.00	823,238.00	81,926.40	818,736.00	(4,502.00)	-0.5%
OTHER LOCAL REVENUE								
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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			823,238.00	823,238.00	81,926.40	818,736.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	823,238.00	823,238.00	81,926.40	818,736.00	4,502.00	0.5%
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%
Other Transfers of Apportionments		All Other	7221-7223	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			7281-7283	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			823,238.00	823,238.00	81,926.40	818,736.00	4,502.00	0.5%
TOTAL, EXPENDITURES			823,238.00	823,238.00	81,926.40	818,736.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		437,566.00	437,566.00	0.00	390,904.00	(46,662.00)	-10.7%
3) Other State Revenue	8300-8599		3,958,154.00	3,958,154.00	1,023,492.00	3,868,016.00	(90,138.00)	-2.3%
4) Other Local Revenue	8600-8799		154,844.00	154,844.00	9,628.36	154,844.00	0.00	0.0%
5) TOTAL, REVENUES			4,550,564.00	4,550,564.00	1,033,120.36	4,413,764.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		1,328,194.00	1,328,194.00	365,526.94	1,320,912.00	7,282.00	0.5%
2) Classified Salaries	2000-2999		547,866.00	547,866.00	146,168.75	517,613.00	30,253.00	5.5%
3) Employee Benefits	3000-3999		977,375.00	977,375.00	210,613.09	969,323.00	8,052.00	0.8%
4) Books and Supplies	4000-4999		188,693.00	188,693.00	15,458.89	131,422.00	57,271.00	30.4%
5) Services and Other Operating Expenditures	5000-5999		1,555,723.00	1,555,723.00	333,616.19	1,560,027.00	(4,304.00)	-0.3%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		107,789.00	107,789.00	0.00	107,978.00	(189.00)	-0.2%
9) TOTAL, EXPENDITURES			4,705,640.00	4,705,640.00	1,071,383.86	4,607,275.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(155,076.00)	(155,076.00)	(38,263.50)	(193,511.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(155,076.00)	(155,076.00)	(38,263.50)	(193,511.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		2,471,009.08	2,471,009.00		2,471,009.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.08	2,471,009.00		2,471,009.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.08	2,471,009.00		2,471,009.00		
2) Ending Balance, June 30 (E + F1e)			2,315,933.08	2,315,933.00		2,277,498.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		1,533,241.93	1,533,242.00		1,494,807.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	782,691.15	782,691.00		782,691.00		
Other Assignments	0000	9780		782,691.00				
Other Assignments	0000	9780	782,691.15			782,691.00		
Other Assignments	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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%
Career and Technical Education	3500-3599	8290	7,721.00	7,721.00	0.00	6,700.00	(1,021.00)	-13.2%
All Other Federal Revenue	All Other	8290	429,845.00	429,845.00	0.00	384,204.00	(45,641.00)	-10.6%
TOTAL, FEDERAL REVENUE			437,566.00	437,566.00	0.00	390,904.00	(46,662.00)	-10.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	1,284,739.00	1,284,739.00	492,951.00	1,293,750.00	9,011.00	0.7%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,077,554.00	2,077,554.00	530,541.00	2,122,146.00	44,592.00	2.1%
All Other State Revenue	All Other	8590	595,861.00	595,861.00	0.00	452,120.00	(143,741.00)	-24.1%
TOTAL, OTHER STATE REVENUE			3,958,154.00	3,958,154.00	1,023,492.00	3,868,016.00	(90,138.00)	-2.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,844.00	54,844.00	1,115.00	54,844.00	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	100,000.00	100,000.00	8,513.36	100,000.00	0.00	0.0%
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%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,844.00	154,844.00	9,628.36	154,844.00	0.00	0.0%
TOTAL, REVENUES			4,550,564.00	4,550,564.00	1,033,120.36	4,413,764.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	924,082.00	924,082.00	233,266.33	896,200.00	27,882.00	3.0%
Certificated Pupil Support Salaries		1200	27,652.00	27,652.00	7,668.72	26,433.00	1,219.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	289,960.00	289,960.00	109,502.76	320,204.00	(30,244.00)	-10.4%
Other Certificated Salaries		1900	86,500.00	86,500.00	15,089.13	78,075.00	8,425.00	9.7%
TOTAL, CERTIFICATED SALARIES			1,328,194.00	1,328,194.00	365,526.94	1,320,912.00	7,282.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	226,359.00	226,359.00	65,915.86	226,551.00	(192.00)	-0.1%
Classified Support Salaries		2200	59,134.00	59,134.00	12,591.42	61,344.00	(2,210.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		262,373.00	262,373.00	67,661.47	229,718.00	32,655.00	12.4%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			547,866.00	547,866.00	146,168.75	517,613.00	30,253.00	5.5%
EMPLOYEE BENEFITS								
STRS	3101-3102		342,304.00	342,304.00	63,724.69	340,985.00	1,319.00	0.4%
PERS	3201-3202		147,274.00	147,274.00	39,163.15	137,782.00	9,492.00	6.4%
OASDI/Medicare/Alternativ e	3301-3302		59,757.00	59,757.00	16,262.21	57,530.00	2,227.00	3.7%
Health and Welfare Benefits	3401-3402		321,503.00	321,503.00	61,563.56	324,763.00	(3,260.00)	-1.0%
Unemployment Insurance	3501-3502		913.00	913.00	256.82	884.00	29.00	3.2%
Workers' Compensation	3601-3602		33,687.00	33,687.00	9,399.87	33,287.00	400.00	1.2%
OPEB, Allocated	3701-3702		39,969.00	39,969.00	11,322.34	40,015.00	(46.00)	-0.1%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		31,968.00	31,968.00	8,920.45	34,077.00	(2,109.00)	-6.6%
TOTAL, EMPLOYEE BENEFITS			977,375.00	977,375.00	210,613.09	969,323.00	8,052.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		7,545.00	7,545.00	1,213.08	7,410.00	135.00	1.8%
Materials and Supplies	4300		154,942.00	154,942.00	9,829.75	111,809.00	43,133.00	27.8%
Noncapitalized Equipment	4400		26,206.00	26,206.00	4,416.06	12,203.00	14,003.00	53.4%
TOTAL, BOOKS AND SUPPLIES			188,693.00	188,693.00	15,458.89	131,422.00	57,271.00	30.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		21,855.00	21,855.00	2,490.50	30,267.00	(8,412.00)	-38.5%
Dues and Memberships	5300		1,500.00	1,500.00	1,230.00	1,500.00	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		7,500.00	7,500.00	2,054.25	7,500.00	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		258,884.00	258,884.00	258,884.37	258,884.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		1,265,884.00	1,265,884.00	68,957.07	1,261,776.00	4,108.00	0.3%
Communications	5900		100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,555,723.00	1,555,723.00	333,616.19	1,560,027.00	(4,304.00)	-0.3%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211	0.00	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	0.00	0.0%
To JPAs	7213	0.00	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	0.00	0.0%
Other Debt Service - Principal	7439	0.00	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	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350	107,789.00	107,789.00	0.00	107,978.00	(189.00)	-0.2%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		107,789.00	107,789.00	0.00	107,978.00	(189.00)	-0.2%	
TOTAL, EXPENDITURES		4,705,640.00	4,705,640.00	1,071,383.86	4,607,275.00			
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	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	0.00	0.0%
Proceeds from SBITAs	8974	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	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	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980	0.00	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	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		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
6371	CalWORKs for ROCP or Adult Education	1,132,779.00
9010	Other Restricted Local	362,028.00
Total, Restricted Balance		1,494,807.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		13,472,383.00	13,472,383.00	3,966,162.96	18,740,281.00	5,267,898.00	39.1%
3) Other State Revenue	8300-8599		6,626,922.00	6,626,922.00	2,406,982.84	7,425,713.00	798,791.00	12.1%
4) Other Local Revenue	8600-8799		4,935,723.00	4,935,723.00	498,581.64	4,739,560.00	(196,163.00)	-4.0%
5) TOTAL, REVENUES			25,035,028.00	25,035,028.00	6,871,727.44	30,905,554.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		10,656,281.00	10,656,281.00	3,335,270.49	11,395,902.00	(739,621.00)	-6.9%
2) Classified Salaries	2000-2999		5,993,068.00	5,993,068.00	1,865,626.89	6,337,805.00	(344,737.00)	-5.8%
3) Employee Benefits	3000-3999		10,441,465.00	10,441,465.00	2,236,823.88	10,041,939.00	399,526.00	3.8%
4) Books and Supplies	4000-4999		2,337,025.00	2,337,025.00	81,798.00	3,433,179.00	(1,096,154.00)	-46.9%
5) Services and Other Operating Expenditures	5000-5999		325,970.00	325,970.00	188,567.64	1,834,497.00	(1,508,527.00)	-462.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	1,246,098.00	(1,246,098.00)	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		1,428,808.00	1,428,808.00	266,701.85	1,531,323.00	(102,515.00)	-7.2%
9) TOTAL, EXPENDITURES			31,182,617.00	31,182,617.00	7,974,788.75	35,820,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(6,147,589.00)	(6,147,589.00)	(1,103,061.31)	(4,915,189.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		4,000,000.00	4,000,000.00	1,398,091.17	5,592,365.00	1,592,365.00	39.8%
b) Transfers Out	7600-7629		0.00	0.00	132,724.35	132,724.00	(132,724.00)	New
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			4,000,000.00	4,000,000.00	1,265,366.82	5,459,641.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(2,147,589.00)	(2,147,589.00)	162,305.51	544,452.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		10,172,309.80	10,172,310.00		10,172,310.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,309.80	10,172,310.00		10,172,310.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,309.80	10,172,310.00		10,172,310.00		
2) Ending Balance, June 30 (E + F1e)			8,024,720.80	8,024,721.00		10,716,762.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		4,076,138.30	4,076,138.00		7,020,612.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
	0000	9760						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments	9780	3,948,582.50	3,948,583.00			3,696,150.00		
Other Assignments	0000	9780		3,948,583.00				
Other Assignments	0000	9780	3,948,582.50					
Other Assignments	0000	9780				3,696,150.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220	667,655.00	667,655.00	148,514.95	667,655.00	0.00	0.0%	
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%	
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,804,728.00	12,804,728.00	3,817,648.01	18,072,626.00	5,267,898.00	41.1%
TOTAL, FEDERAL REVENUE			13,472,383.00	13,472,383.00	3,966,162.96	18,740,281.00	5,267,898.00	39.1%
OTHER STATE REVENUE								
Child Nutrition Programs	8520	40,796.00	40,796.00	7,350.84	40,796.00	0.00	0.0%	
Child Development Apportionments	8530	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.0%	
State Preschool	6105	8590	5,432,081.00	5,432,081.00	2,268,032.00	5,432,081.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,154,045.00	1,154,045.00	131,600.00	1,952,836.00	798,791.00	69.2%
TOTAL, OTHER STATE REVENUE			6,626,922.00	6,626,922.00	2,406,982.84	7,425,713.00	798,791.00	12.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Food Service Sales	8634	0.00	0.00	0.00	0.00	0.00	0.0%	
Interest	8660	108,500.00	108,500.00	1,969.00	108,500.00	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								
Child Development Parent Fees	8673	4,395,504.00	4,395,504.00	398,163.72	4,396,004.00	500.00	0.0%	
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Local Revenue								
All Other Local Revenue	8699	431,719.00	431,719.00	98,448.92	235,056.00	(196,663.00)	-45.6%	
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			4,935,723.00	4,935,723.00	498,581.64	4,739,560.00	(196,163.00)	-4.0%
TOTAL, REVENUES			25,035,028.00	25,035,028.00	6,871,727.44	30,905,554.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	8,351,763.00	8,351,763.00	2,570,734.67	8,983,681.00	(631,918.00)	-7.6%	
Certificated Pupil Support Salaries	1200	427,645.00	427,645.00	175,951.14	523,470.00	(95,825.00)	-22.4%	
Certificated Supervisors' and Administrators' Salaries	1300	530,423.00	530,423.00	181,041.71	566,737.00	(36,314.00)	-6.8%	
Other Certificated Salaries	1900	1,346,450.00	1,346,450.00	407,542.97	1,322,014.00	24,436.00	1.8%	
TOTAL, CERTIFICATED SALARIES			10,656,281.00	10,656,281.00	3,335,270.49	11,395,902.00	(739,621.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	2,696,288.00	2,696,288.00	763,179.30	2,683,818.00	12,470.00	0.5%	
Classified Support Salaries	2200	1,839,663.00	1,839,663.00	562,998.16	2,041,264.00	(201,601.00)	-11.0%	
Classified Supervisors' and Administrators' Salaries	2300	117,543.00	117,543.00	69,785.67	209,357.00	(91,814.00)	-78.1%	
Clerical, Technical and Office Salaries	2400	1,339,574.00	1,339,574.00	465,404.62	1,386,442.00	(46,868.00)	-3.5%	
Other Classified Salaries	2900	0.00	0.00	4,259.14	16,924.00	(16,924.00)	New	
TOTAL, CLASSIFIED SALARIES			5,993,068.00	5,993,068.00	1,865,626.89	6,337,805.00	(344,737.00)	-5.8%

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)
EMPLOYEE BENEFITS								
STRS	3101-3102	2,507,378.00	2,507,378.00	486,652.36	2,575,442.00	(68,064.00)	-2.7%	
PERS	3201-3202	2,085,468.00	2,085,468.00	616,660.49	2,206,555.00	(121,087.00)	-5.8%	
OASDI/Medicare/Alternativ e	3301-3302	728,702.00	728,702.00	228,993.23	782,882.00	(54,180.00)	-7.4%	
Health and Welfare Benefits	3401-3402	4,147,778.00	4,147,778.00	607,258.62	3,424,212.00	723,566.00	17.4%	
Unemployment Insurance	3501-3502	8,202.00	8,202.00	2,545.65	8,344.00	(142.00)	-1.7%	
Workers' Compensation	3601-3602	302,241.00	302,241.00	92,565.19	318,447.00	(16,206.00)	-5.4%	
OPEB, Allocated	3701-3702	391,105.00	391,105.00	124,483.31	430,543.00	(39,438.00)	-10.1%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	270,591.00	270,591.00	77,665.03	295,514.00	(24,923.00)	-9.2%	
TOTAL, EMPLOYEE BENEFITS		10,441,465.00	10,441,465.00	2,236,823.88	10,041,939.00	399,526.00	3.8%	
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%	
Books and Other Reference Materials	4200	26,356.00	26,356.00	3,892.41	13,820.00	12,536.00	47.6%	
Materials and Supplies	4300	1,702,816.00	1,702,816.00	70,990.98	2,914,006.00	(1,211,190.00)	-71.1%	
Noncapitalized Equipment	4400	119,120.00	119,120.00	3,586.81	141,808.00	(22,688.00)	-19.0%	
Food	4700	488,733.00	488,733.00	3,327.80	363,545.00	125,188.00	25.6%	
TOTAL, BOOKS AND SUPPLIES		2,337,025.00	2,337,025.00	81,798.00	3,433,179.00	(1,096,154.00)	-46.9%	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences	5200	70,157.00	70,157.00	9,870.99	81,341.00	(11,184.00)	-15.9%	
Dues and Memberships	5300	5,644.00	5,644.00	672.44	5,441.00	203.00	3.6%	
Insurance	5400-5450	2,500.00	2,500.00	2,220.00	5,597.00	(3,097.00)	-123.9%	
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	106,348.00	106,348.00	107,945.68	127,226.00	(20,878.00)	-19.6%	
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	5,073.00	5,073.00	(5,073.00)	New	
Professional/Consulting Services and								
Operating Expenditures	5800	136,476.00	136,476.00	61,603.21	1,601,544.00	(1,465,068.00)	-1,073.5%	
Communications	5900	4,845.00	4,845.00	1,182.32	8,275.00	(3,430.00)	-70.8%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		325,970.00	325,970.00	188,567.64	1,834,497.00	(1,508,527.00)	-462.8%	
CAPITAL OUTLAY								
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment	6400	0.00	0.00	0.00	1,246,098.00	(1,246,098.00)	New	
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	1,246,098.00	(1,246,098.00)	New	
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service								
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		1,428,808.00	1,428,808.00	266,701.85	1,531,323.00	(102,515.00)	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,428,808.00	1,428,808.00	266,701.85	1,531,323.00	(102,515.00)	-7.2%
TOTAL, EXPENDITURES			31,182,617.00	31,182,617.00	7,974,788.75	35,820,743.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8911		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		4,000,000.00	4,000,000.00	1,398,091.17	5,592,365.00	1,592,365.00	39.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	1,398,091.17	5,592,365.00	1,592,365.00	39.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	132,724.35	132,724.00	(132,724.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	132,724.35	132,724.00	(132,724.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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 SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	1,265,366.82	5,459,641.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	170,226.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	329,509.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	247,367.00
6130	Early Education: Center-Based Reserve Account	602,145.00
7810	Other Restricted State	1,854,917.00
9010	Other Restricted Local	3,812,664.00
Total, Restricted Balance		7,020,612.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		14,867,555.00	14,867,555.00	4,467,565.93	15,610,529.00	742,974.00	5.0%
3) Other State Revenue	8300-8599		10,063,843.00	10,063,843.00	3,232,635.32	9,740,001.00	(323,842.00)	-3.2%
4) Other Local Revenue	8600-8799		2,399,044.00	2,399,044.00	47,851.82	2,119,804.00	(279,240.00)	-11.6%
5) TOTAL, REVENUES			27,330,442.00	27,330,442.00	7,748,053.07	27,470,334.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		7,502,000.00	7,502,000.00	2,049,341.13	7,894,985.00	(392,985.00)	-5.2%
3) Employee Benefits	3000-3999		5,079,787.00	5,079,787.00	1,050,341.81	4,674,923.00	404,864.00	8.0%
4) Books and Supplies	4000-4999		12,625,300.00	12,625,300.00	3,648,716.24	13,835,136.00	(1,209,836.00)	-9.6%
5) Services and Other Operating Expenditures	5000-5999		1,206,182.00	1,206,182.00	299,584.58	1,456,182.00	(250,000.00)	-20.7%
6) Capital Outlay	6000-6999		0.00	0.00	198,668.95	568,000.00	(568,000.00)	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		787,591.00	787,591.00	186,955.58	793,589.00	(5,998.00)	-0.8%
9) TOTAL, EXPENDITURES			27,200,860.00	27,200,860.00	7,433,608.29	29,222,815.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			129,582.00	129,582.00	314,444.78	(1,752,481.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	393,873.81	418,873.00	418,873.00	New
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	393,873.81	418,873.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			129,582.00	129,582.00	708,318.59	(1,333,608.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		18,812,482.38	18,812,482.00		18,812,482.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.38	18,812,482.00		18,812,482.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.38	18,812,482.00		18,812,482.00		
2) Ending Balance, June 30 (E + F1e)			18,942,064.38	18,942,064.00		17,478,874.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		18,940,931.02	18,940,931.00		17,477,741.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

**2024-25 First Interim
Cafeteria Special Revenue Fund
Expenditures by Object**

34674470000000

Form 13I

F8163ZTK9T(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	1,133.36	1,133.00			1,133.00		
Other Assignments	0000	9780		1,133.00				
Other Assignments	0000	9780	1,133.36			1,133.00		
Other Assignments	0000	9780				0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220	13,293,688.00	13,293,688.00	4,467,565.93	14,070,829.00	777,141.00	5.8%	
Donated Food Commodities	8221	1,573,867.00	1,573,867.00	0.00	1,539,700.00	(34,167.00)	-2.2%	
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE		14,867,555.00	14,867,555.00	4,467,565.93	15,610,529.00	742,974.00	5.0%	
OTHER STATE REVENUE								
Child Nutrition Programs	8520	10,063,843.00	10,063,843.00	3,232,635.32	9,740,001.00	(323,842.00)	-3.2%	
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE		10,063,843.00	10,063,843.00	3,232,635.32	9,740,001.00	(323,842.00)	-3.2%	
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Food Service Sales	8634	2,049,494.00	2,049,494.00	441.20	1,670,215.00	(379,279.00)	-18.5%	
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%	
Interest	8660	200,000.00	200,000.00	8,275.00	200,000.00	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								
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Local Revenue								
All Other Local Revenue	8699	149,550.00	149,550.00	39,135.62	249,589.00	100,039.00	66.9%	
TOTAL, OTHER LOCAL REVENUE		2,399,044.00	2,399,044.00	47,851.82	2,119,804.00	(279,240.00)	-11.6%	
TOTAL, REVENUES		27,330,442.00	27,330,442.00	7,748,053.07	27,470,334.00			
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%	
CLASSIFIED SALARIES								
Classified Support Salaries	2200	6,007,478.00	6,007,478.00	1,574,464.03	6,340,899.00	(333,421.00)	-5.6%	
Classified Supervisors' and Administrators' Salaries	2300	1,110,779.00	1,110,779.00	358,305.74	1,167,069.00	(56,290.00)	-5.1%	
Clerical, Technical and Office Salaries	2400	341,243.00	341,243.00	112,631.36	344,517.00	(3,274.00)	-1.0%	
Other Classified Salaries	2900	42,500.00	42,500.00	3,940.00	42,500.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES		7,502,000.00	7,502,000.00	2,049,341.13	7,894,985.00	(392,985.00)	-5.2%	
EMPLOYEE BENEFITS								
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%	
PERS	3201-3202	1,670,009.00	1,670,009.00	423,605.69	1,672,866.00	(2,857.00)	-0.2%	
OASDI/Medicare/Alternative	3301-3302	550,539.00	550,539.00	153,003.83	587,074.00	(36,535.00)	-6.6%	
Health and Welfare Benefits	3401-3402	2,304,800.00	2,304,800.00	328,977.01	1,844,193.00	460,607.00	20.0%	
Unemployment Insurance	3501-3502	3,652.00	3,652.00	1,001.17	3,633.00	19.00	0.5%	
Workers' Compensation	3601-3602	136,470.00	136,470.00	36,680.29	141,806.00	(5,336.00)	-3.9%	
OPEB, Allocated	3701-3702	274,494.00	274,494.00	73,744.46	286,109.00	(11,615.00)	-4.2%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	139,823.00	139,823.00	33,329.36	139,242.00	581.00	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)
TOTAL, EMPLOYEE BENEFITS			5,079,787.00	5,079,787.00	1,050,341.81	4,674,923.00	404,864.00	8.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		1,550,000.00	1,550,000.00	419,049.44	1,550,000.00	0.00	0.0%
Noncapitalized Equipment	4400		105,000.00	105,000.00	13,056.07	107,506.00	(2,506.00)	-2.4%
Food	4700		10,970,300.00	10,970,300.00	3,216,610.73	12,177,630.00	(1,207,330.00)	-11.0%
TOTAL, BOOKS AND SUPPLIES			12,625,300.00	12,625,300.00	3,648,716.24	13,835,136.00	(1,209,836.00)	-9.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		27,000.00	27,000.00	4,436.39	27,000.00	0.00	0.0%
Dues and Memberships	5300		5,000.00	5,000.00	2,309.55	5,000.00	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		445,000.00	445,000.00	105,540.31	695,000.00	(250,000.00)	-56.2%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		477,182.00	477,182.00	84,832.35	484,693.00	(7,511.00)	-1.6%
Professional/Consulting Services and Operating Expenditures	5800		239,000.00	239,000.00	100,671.88	231,489.00	7,511.00	3.1%
Communications	5900		13,000.00	13,000.00	1,794.10	13,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,206,182.00	1,206,182.00	299,584.58	1,456,182.00	(250,000.00)	-20.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	179,847.56	502,000.00	(502,000.00)	New
Equipment Replacement	6500		0.00	0.00	18,821.39	66,000.00	(66,000.00)	New
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	198,668.95	568,000.00	(568,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		787,591.00	787,591.00	186,955.58	793,589.00	(5,998.00)	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			787,591.00	787,591.00	186,955.58	793,589.00	(5,998.00)	-0.8%
TOTAL, EXPENDITURES			27,200,860.00	27,200,860.00	7,433,608.29	29,222,815.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	393,873.81	418,873.00	418,873.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	393,873.81	418,873.00	418,873.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

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 Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	393,873.81	418,873.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,477,740.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	1.00
Total, Restricted Balance		17,477,741.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		40,000.00	40,000.00	1,743.00	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	1,743.00	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	2,530.08	26,393.00	(26,393.00)	New
3) Employee Benefits	3000-3999		0.00	0.00	320.08	10,706.00	(10,706.00)	New
4) Books and Supplies	4000-4999		0.00	0.00	0.00	6,143.00	(6,143.00)	New
5) Services and Other Operating Expenditures	5000-5999		700,000.00	700,000.00	134,770.80	849,041.00	(149,041.00)	-21.3%
6) Capital Outlay	6000-6999		2,500,000.00	2,500,000.00	635,609.99	4,483,116.00	(1,983,116.00)	-79.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,200,000.00	3,200,000.00	773,230.95	5,375,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,160,000.00)	(3,160,000.00)	(771,487.95)	(5,335,399.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	0.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.00	2,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,160,000.00)	(1,160,000.00)	(771,487.95)	(3,335,399.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		3,438,924.83	3,438,925.00		3,438,925.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,924.83	3,438,925.00		3,438,925.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,924.83	3,438,925.00		3,438,925.00		
2) Ending Balance, June 30 (E + F1e)			2,278,924.83	2,278,925.00		103,526.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		2,278,587.13	2,278,587.00		103,188.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	337.70	338.00			338.00		
Reserve for Fair Market Value	0000	9780		338.00				
Reserve for Fair Market Value	0000	9780	337.70			338.00		
Reserve for Fair Market Value	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year	8091	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	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	0.00	0.0%
Interest	8660	40,000.00	40,000.00	1,743.00	40,000.00	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	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		40,000.00	40,000.00	1,743.00	40,000.00	0.00	0.00	0.0%
TOTAL, REVENUES		40,000.00	40,000.00	1,743.00	40,000.00			
CLASSIFIED SALARIES								
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	2,530.08	26,393.00	(26,393.00)	New	
TOTAL, CLASSIFIED SALARIES		0.00	0.00	2,530.08	26,393.00	(26,393.00)	New	
EMPLOYEE BENEFITS								
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	7,789.00	(7,789.00)	New	
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	193.57	1,522.00	(1,522.00)	New	
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	1.25	10.00	(10.00)	New	
Workers' Compensation	3601-3602	0.00	0.00	0.00	399.00	(399.00)	New	
OPEB, Allocated	3701-3702	0.00	0.00	93.62	737.00	(737.00)	New	
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	31.64	249.00	(249.00)	New	
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	320.08	10,706.00	(10,706.00)	New	
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	6,143.00	(6,143.00)	New	
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	6,143.00	(6,143.00)	New	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	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	0.00	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		700,000.00	700,000.00	134,770.80	848,241.00	(148,241.00)	-21.2%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.00	800.00	(800.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,000.00	700,000.00	134,770.80	849,041.00	(149,041.00)	-21.3%
CAPITAL OUTLAY								
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		2,500,000.00	2,500,000.00	538,761.94	4,386,267.00	(1,886,267.00)	-75.5%
Equipment	6400		0.00	0.00	96,848.05	96,849.00	(96,849.00)	New
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,500,000.00	2,500,000.00	635,609.99	4,483,116.00	(1,983,116.00)	-79.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,200,000.00	3,200,000.00	773,230.95	5,375,399.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.00	2,000,000.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	103,188.00
Total, Restricted Balance		103,188.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,893,428.00	3,893,428.00	951,212.22	4,563,960.00	670,532.00	17.2%
5) TOTAL, REVENUES			3,893,428.00	3,893,428.00	951,212.22	4,563,960.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,250,348.00	1,250,348.00	437,882.99	1,746,782.00	(496,434.00)	-39.7%
3) Employee Benefits		3000-3999	722,064.00	722,064.00	197,295.12	780,221.00	(58,157.00)	-8.1%
4) Books and Supplies		4000-4999	7,000.00	7,000.00	19,137.79	573,172.00	(566,172.00)	-8,088.2%
5) Services and Other Operating Expenditures		5000-5999	2,348,831.00	2,348,831.00	502,643.90	2,501,247.00	(152,416.00)	-6.5%
6) Capital Outlay		6000-6999	89,046,902.00	89,046,902.00	26,324,745.75	80,498,761.00	8,548,141.00	9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			93,375,145.00	93,375,145.00	27,481,705.55	86,100,183.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(89,481,717.00)	(89,481,717.00)	(26,530,493.33)	(81,536,223.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	297,118.00	297,118.00	264,796.32	601,478.00	304,360.00	102.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297,118.00	297,118.00	264,796.32	601,478.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(89,184,599.00)	(89,184,599.00)	(26,265,697.01)	(80,934,745.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,051,967.10	120,051,968.00		120,051,968.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,967.10	120,051,968.00		120,051,968.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,967.10	120,051,968.00		120,051,968.00		
2) Ending Balance, June 30 (E + F1e)			30,867,368.10	30,867,369.00		39,117,223.00		
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		9740	26,592,963.75	26,592,965.00		34,393,377.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	4,274,404.35	4,274,404.00		4,723,846.00		
Site Re-Use	0000	9780		4,274,404.00				
Site Re-Use	0000	9780	4,274,404.35					
Site Re-Use	0000	9780				4,723,846.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,992,428.00	1,992,428.00	930,549.01	2,408,742.00	416,314.00	20.9%
Interest		8660	1,901,000.00	1,901,000.00	(209,099.00)	1,921,000.00	20,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	229,762.21	234,218.00	234,218.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,893,428.00	3,893,428.00	951,212.22	4,563,960.00	670,532.00	17.2%
TOTAL, REVENUES			3,893,428.00	3,893,428.00	951,212.22	4,563,960.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	53,592.00	53,592.00	0.00	32,686.00	20,906.00	39.0%
Classified Supervisors' and Administrators' Salaries		2300	755,637.00	755,637.00	259,310.69	777,933.00	(22,296.00)	-3.0%
Clerical, Technical and Office Salaries		2400	441,119.00	441,119.00	136,942.21	447,499.00	(6,380.00)	-1.4%
Other Classified Salaries		2900	0.00	0.00	41,630.09	488,664.00	(488,664.00)	New
TOTAL, CLASSIFIED SALARIES			1,250,348.00	1,250,348.00	437,882.99	1,746,782.00	(496,434.00)	-39.7%

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)
EMPLOYEE BENEFITS								
STRS	3101-3102	7,777.00	7,777.00	2,722.24	8,168.00	(391.00)	-5.0%	
PERS	3201-3202	336,277.00	336,277.00	102,157.86	342,765.00	(6,488.00)	-1.9%	
OASDI/Medicare/Alternativ e	3301-3302	89,665.00	89,665.00	29,653.43	124,247.00	(34,582.00)	-38.6%	
Health and Welfare Benefits	3401-3402	199,770.00	199,770.00	33,427.93	182,695.00	17,075.00	8.5%	
Unemployment Insurance	3501-3502	614.00	614.00	214.57	863.00	(249.00)	-40.6%	
Workers' Compensation	3601-3602	22,431.00	22,431.00	7,626.00	31,462.00	(9,031.00)	-40.3%	
OPEB, Allocated	3701-3702	45,925.00	45,925.00	15,348.17	64,501.00	(18,576.00)	-40.4%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	19,605.00	19,605.00	6,144.92	25,520.00	(5,915.00)	-30.2%	
TOTAL, EMPLOYEE BENEFITS		722,064.00	722,064.00	197,295.12	780,221.00	(58,157.00)	-8.1%	
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies	4300	5,000.00	5,000.00	11,443.62	325,615.00	(320,615.00)	-6,412.3%	
Noncapitalized Equipment	4400	2,000.00	2,000.00	7,694.17	247,557.00	(245,557.00)	-12,277.9%	
TOTAL, BOOKS AND SUPPLIES		7,000.00	7,000.00	19,137.79	573,172.00	(566,172.00)	-8,088.2%	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences	5200	14,000.00	14,000.00	495.00	13,886.00	114.00	0.8%	
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	95,000.00	95,000.00	24,548.65	158,189.00	(63,189.00)	-66.5%	
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	640,931.00	640,931.00	(211,763.00)	621,031.00	19,900.00	3.1%	
Professional/Consulting Services and Operating Expenditures	5800	1,598,900.00	1,598,900.00	689,363.25	1,708,141.00	(109,241.00)	-6.8%	
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,348,831.00	2,348,831.00	502,643.90	2,501,247.00	(152,416.00)	-6.5%	
CAPITAL OUTLAY								
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings	6200	89,046,902.00	89,046,902.00	23,857,080.74	64,163,732.00	24,883,170.00	27.9%	
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	2,467,665.01	16,335,029.00	(16,335,029.00)	New	
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		89,046,902.00	89,046,902.00	26,324,745.75	80,498,761.00	8,548,141.00	9.6%	
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			93,375,145.00	93,375,145.00	27,481,705.55	86,100,183.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		297,118.00	297,118.00	264,796.32	601,478.00	304,360.00	102.4%
(a) TOTAL, INTERFUND TRANSFERS IN			297,118.00	297,118.00	264,796.32	601,478.00	304,360.00	102.4%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds	8951		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			297,118.00	297,118.00	264,796.32	601,478.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	34,393,377.00
Total, Restricted Balance		34,393,377.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,220,000.00	1,220,000.00	801,285.45	1,220,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,220,000.00	1,220,000.00	801,285.45	1,220,000.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		15,000.00	15,000.00	11,995.00	65,000.00	(50,000.00)	-333.3%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		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			15,000.00	15,000.00	11,995.00	65,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,205,000.00	1,205,000.00	789,290.45	1,155,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			1,205,000.00	1,205,000.00	789,290.45	1,155,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	6,145,983.78	6,145,984.00		6,145,984.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		6,145,983.78	6,145,984.00		6,145,984.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		6,145,983.78	6,145,984.00		6,145,984.00			
2) Ending Balance, June 30 (E + F1e)		7,350,983.78	7,350,984.00		7,300,984.00			
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	9740	7,350,409.89	7,350,410.00		7,300,410.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	573.89	574.00		574.00		
Reserve for Fair Market Value	0000	9780		574.00				
Reserve for Fair Market Value Cash	0000	9780	573.89			574.00		
Reserve for Fair Market Value Cash	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		120,000.00	120,000.00	3,328.00	120,000.00	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								
Mitigation/Developer Fees	8681		1,100,000.00	1,100,000.00	797,957.45	1,100,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,220,000.00	1,220,000.00	801,285.45	1,220,000.00	0.00	0.0%
TOTAL, REVENUES			1,220,000.00	1,220,000.00	801,285.45	1,220,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		15,000.00	15,000.00	11,995.00	65,000.00	(50,000.00)	-333.3%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	11,995.00	65,000.00	(50,000.00)	-333.3%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	15,000.00	11,995.00	65,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	7,300,410.00
Total, Restricted Balance		7,300,410.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	258,360.00	258,360.00	258,360.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	258,360.00	258,360.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	258,360.00	258,360.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	258,360.00	258,360.00	(258,360.00)	New
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	(258,360.00)	(258,360.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		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		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		

**2024-25 First Interim
County School Facilities Fund
Expenditures by Object**

34674470000000

Form 35I

F8163ZTK9T(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments	8545		0.00	0.00	258,360.00	258,360.00	258,360.00	New
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	258,360.00	258,360.00	258,360.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	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%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	258,360.00	258,360.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
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%

**2024-25 First Interim
County School Facilities Fund
Expenditures by Object**

34674470000000

Form 35I

F8163ZTK9T(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	258,360.00	258,360.00	(258,360.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	258,360.00	258,360.00	(258,360.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(258,360.00)	(258,360.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.0%
4) Other Local Revenue	8600-8799		76,738,603.00	76,738,603.00	0.00	76,738,603.00	0.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.00	81,363,479.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		89,117,333.00	89,117,333.00	0.00	89,117,333.00	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			89,117,333.00	89,117,333.00	0.00	89,117,333.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,753,854.00)	(7,753,854.00)	0.00	(7,753,854.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,753,854.00)	(7,753,854.00)	0.00	(7,753,854.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	88,511,127.45	88,511,127.00		88,511,127.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		88,511,127.45	88,511,127.00		88,511,127.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		88,511,127.45	88,511,127.00		88,511,127.00			
2) Ending Balance, June 30 (E + F1e)		80,757,273.45	80,757,273.00		80,757,273.00			
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	9740	80,748,468.12	80,748,468.00		80,748,468.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	8,805.33	8,805.00			8,805.00		
Reserve for Fair Market Value	0000	9780		8,805.00				
Reserve for Fair Market Value Cash	0000	9780	8,805.33			8,805.00		
Reserve for Fair Market Value Cash	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00		0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions	8571	709,774.00	709,774.00	0.00	709,774.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572	3,915,102.00	3,915,102.00	0.00	3,915,102.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll	8611	75,556,343.00	75,556,343.00	0.00	75,556,343.00	0.00	0.00	0.0%
Unsecured Roll	8612	1,182,260.00	1,182,260.00	0.00	1,182,260.00	0.00	0.00	0.0%
Prior Years' Taxes	8613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8614	0.00	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	0.00	0.0%
Interest	8660	0.00	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	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		76,738,603.00	76,738,603.00	0.00	76,738,603.00	0.00	0.00	0.0%
TOTAL, REVENUES		81,363,479.00	81,363,479.00	0.00	81,363,479.00			
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions	7433	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434	26,260.00	26,260.00	0.00	26,260.00	0.00	0.00	0.0%
Debt Service - Interest	7438	24,266,318.00	24,266,318.00	0.00	24,266,318.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	64,824,755.00	64,824,755.00	0.00	64,824,755.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		89,117,333.00	89,117,333.00	0.00	89,117,333.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		89,117,333.00	89,117,333.00	0.00	89,117,333.00			
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund	7614	0.00	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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
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)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	80,748,468.00
Total, Restricted Balance		80,748,468.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		25,503,180.00	25,503,180.00	6,719,392.29	25,503,180.00	0.00	0.0%
5) TOTAL, REVENUES			25,503,180.00	25,503,180.00	6,719,392.29	25,503,180.00		
B. EXPENSES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		409,248.00	409,248.00	149,558.78	410,889.00	(1,641.00)	-0.4%
3) Employee Benefits	3000-3999		252,135.00	252,135.00	223,353.98	262,459.00	(10,324.00)	-4.1%
4) Books and Supplies	4000-4999		25,051.00	25,051.00	625.07	25,051.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		28,127,493.00	28,127,493.00	6,885,499.43	28,152,493.00	(25,000.00)	-0.1%
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			28,813,927.00	28,813,927.00	7,259,037.26	28,850,892.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5-B9)			(3,310,747.00)	(3,310,747.00)	(539,644.97)	(3,347,712.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,310,747.00)	(3,310,747.00)	(539,644.97)	(3,347,712.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791	50,800,645.67	50,800,645.00		50,800,645.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		50,800,645.67	50,800,645.00		50,800,645.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)		50,800,645.67	50,800,645.00		50,800,645.00			
2) Ending Net Position, June 30 (E + F1e)		47,489,898.67	47,489,898.00		47,452,933.00			

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets	9796		0.00	0.00		0.00		
b) Restricted Net Position	9797		39,293,699.95	39,293,700.00		39,281,735.00		
c) Unrestricted Net Position	9790		8,196,198.72	8,196,198.00		8,171,198.00		
OTHER STATE REVENUE								
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	0.0%
TOTAL, OTHER STATE REVENUE				0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		850,000.00	850,000.00	30,007.00	850,000.00	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								
In-District Premiums/Contributions	8674		24,643,180.00	24,643,180.00	6,677,685.45	24,643,180.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		10,000.00	10,000.00	11,699.84	10,000.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,503,180.00	25,503,180.00	6,719,392.29	25,503,180.00	0.00	0.0%
TOTAL, REVENUES			25,503,180.00	25,503,180.00	6,719,392.29	25,503,180.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		129,541.00	129,541.00	45,270.53	135,812.00	(6,271.00)	-4.8%
Clerical, Technical and Office Salaries	2400		279,707.00	279,707.00	104,288.25	275,077.00	4,630.00	1.7%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			409,248.00	409,248.00	149,558.78	410,889.00	(1,641.00)	-0.4%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		113,771.00	113,771.00	36,140.07	111,146.00	2,625.00	2.3%
OASDI/Medicare/Alternative	3301-3302		30,108.00	30,108.00	11,185.57	30,083.00	25.00	0.1%
Health and Welfare Benefits	3401-3402		78,222.00	78,222.00	41,862.43	92,738.00	(14,516.00)	-18.6%
Unemployment Insurance	3501-3502		197.00	197.00	67.36	197.00	0.00	0.0%
Workers' Compensation	3601-3602		7,353.00	7,353.00	2,629.75	7,355.00	(2.00)	0.0%
OPEB, Allocated	3701-3702		15,199.00	15,199.00	129,371.96	15,202.00	(3.00)	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		7,285.00	7,285.00	2,096.84	5,738.00	1,547.00	21.2%
TOTAL, EMPLOYEE BENEFITS			252,135.00	252,135.00	223,353.98	262,459.00	(10,324.00)	-4.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		24,396.00	24,396.00	625.07	24,396.00	0.00	0.0%
Noncapitalized Equipment	4400		655.00	655.00	0.00	655.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,051.00	25,051.00	625.07	25,051.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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		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 - Interfund	5750		5,097,887.00	5,097,887.00	0.00	5,097,887.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		23,021,606.00	23,021,606.00	6,885,499.43	23,046,606.00	(25,000.00)	-0.1%
Communications	5900		8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			28,127,493.00	28,127,493.00	6,885,499.43	28,152,493.00	(25,000.00)	-0.1%
DEPRECIATION AND AMORTIZATION								
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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			28,813,927.00	28,813,927.00	7,259,037.26	28,850,892.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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			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
9010	Other Restricted Local	39,281,735.00
Total, Restricted Net Position		39,281,735.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,777.90	35,777.90	36,578.98	36,578.98	801.08	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,777.90	35,777.90	36,578.98	36,578.98	801.08	2.0%
5. District Funded County Program ADA						
a. County Community Schools	113.38	113.38	112.63	112.63	(.75)	-1.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	113.38	113.38	112.63	112.63	(.75)	-1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,891.28	35,891.28	36,691.61	36,691.61	800.33	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00			0.00	0.0%
2. Charter School County Program Alternative						
Education ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C2a through C2c)						
3. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C3a through C3e)						
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C1, C2d, and C3f)						
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	245.00	245.00	245.00	245.00	0.00	0.0%
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C6a through C6c)						
7. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA					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)
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)	245.00	245.00	245.00	245.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	245.00	245.00	245.00	245.00	0.00	0.0%

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			317,357,166.03	306,432,421.54	272,557,792.36	296,355,559.65	261,501,961.29	221,653,897.45	233,146,570.27	283,715,123.42
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	14,339,811.00	14,339,811.00	42,951,007.00	25,811,661.00	28,802,931.00	45,942,277.00	28,802,931.00	30,664,622.00	
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	1,700,000.00	8,300,000.00	73,399,177.06	7,953,494.15	
Miscellaneous Funds	8080-8099	0.00	152,486.00	0.00	(6,534,553.04)	(716,572.21)	2,029,100.53	(2,469,927.36)	(2,142,361.30)	
Federal Revenue	8100-8299	794,078.00	1,883,763.00	13,644,864.43	1,578,357.43	(272,082.48)	7,645,005.17	(2,020,195.39)	656,878.06	
Other State Revenue	8300-8599	3,852,852.05	4,817,144.00	9,778,356.21	6,392,495.60	222,032.47	4,262,256.57	7,237,499.46	8,395,564.39	
Other Local Revenue	8600-8799	654,978.82	585,228.88	7,532,641.33	(3,480,637.48)	334,802.39	2,016,068.43	3,350,098.92	1,638,940.04	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		19,641,719.87	21,778,432.88	73,906,868.97	23,767,323.51	30,071,111.17	70,194,707.70	108,299,583.69	47,167,137.34	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,143,855.25	27,393,528.31	23,876,796.82	25,427,063.48	26,098,168.50	25,732,909.40	25,724,827.56	25,104,089.28	
Classified Salaries	2000-2999	3,984,161.19	13,375,467.80	9,125,591.79	9,180,179.17	10,197,503.41	10,193,329.42	9,852,993.38	10,639,406.94	
Employee Benefits	3000-3999	2,150,502.53	10,266,214.63	15,755,923.10	16,012,103.25	18,292,214.53	16,640,370.88	16,809,320.94	16,634,476.46	
Books and Supplies	4000-4999	198,312.44	1,640,014.23	1,470,132.34	2,879,967.08	1,455,725.47	1,051,756.46	2,477,931.81	1,896,803.48	
Services	5000-5999	1,752,665.36	6,346,112.67	6,487,640.96	10,158,102.54	6,101,591.00	3,195,397.91	6,481,801.45	6,257,044.89	
Capital Outlay	6000-6999	0.00	1,244,421.27	1,027,483.20	503,416.54	64,224.27	300,000.00	1,062,421.43	1,044,176.58	
Other Outgo	7000-7499	78,540.00	29,368.36	(76,218.10)	(45,554.69)	(260,052.37)	32,311.49	219,565.18	(35,788.02)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629 7630-7699		0.00	45.80	1,496,466.10	162,728.73	2,235,030.24	181,363.65	1,232,401.46	174.51
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,308,036.77	60,295,173.07	59,163,816.21	64,278,006.10	64,184,405.05	57,327,439.21	63,861,263.21	61,540,384.12
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	12,737,134.93	541,236.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	28,844,711.53	48,648.31	349,423.38	1,431,229.26	18,759,719.18	9,165,975.62	600,239.10	7,840,735.60	2,824,025.34
Due From Other Funds	9310	4,666,682.02	0.00	0.00	0.00	7,899,441.73	0.00	0.00	(105,131.05)	(82,181.01)
Stores	9320	0.00	8,579.08	(8,105.67)	(18,375.14)	28,940.28	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	285,073.17	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		46,248,528.48	598,463.45	341,317.71	1,412,854.12	26,973,174.36	9,165,975.62	600,239.10	7,735,604.55	2,741,844.33
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(140,798,701.27)	20,857,421.11	(4,281,327.37)	(6,211,352.39)	10,663,136.28	15,766,390.01	1,973,438.89	1,769,929.99	(5,832,889.20)
Due To Other Funds	9610	(12,586,695.84)	0.00	0.00	(1,403,574.44)	9,982,127.35	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(26,722,330.75)	0.00	0.00	0.00	651,426.89	(892,577.43)	0.00	(164,558.11)	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(180,107,727.86)	20,857,421.11	(4,281,327.37)	(7,614,926.83)	21,296,690.52	14,873,812.58	1,973,438.89	1,605,371.88	(5,832,889.20)
<u>Nonoperating</u>										
Suspense Clearing	9910	798.91	530.07	19,465.93	26,933.58	(19,399.61)	(26,933.00)	(1,395.88)	0.00	0.00
TOTAL BALANCE SHEET ITEMS		226,357,055.25	(20,258,427.59)	4,642,111.01	9,054,714.53	5,657,084.23	(5,734,769.96)	(1,374,595.67)	6,130,232.67	8,574,733.53
E. NET INCREASE/DECREASE (B - C + D)			(10,924,744.49)	(33,874,629.18)	23,797,767.29	(34,853,598.36)	(39,848,063.84)	11,492,672.82	50,568,553.15	(5,798,513.25)
F. ENDING CASH (A + E)			306,432,421.54	272,557,792.36	296,355,559.65	261,501,961.29	221,653,897.45	233,146,570.27	283,715,123.42	277,916,610.17
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		277,916,610.17	255,129,265.17	300,305,427.10	275,351,970.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	47,803,968.00	30,664,622.00	30,664,622.00	37,087,465.00	0.00	0.00	377,875,728.00	377,875,728.00
Property Taxes	8020-8079	275,049.19	48,524,180.70	1,740,724.04	4,960,078.86	0.00	0.00	146,852,704.00	146,852,704.00
Miscellaneous Funds	8080-8099	(5,345,667.49)	(4,804,407.95)	(5,025,400.47)	(7,410,358.71)	0.00	0.00	(32,267,662.00)	(32,267,662.00)
Federal Revenue	8100-8299	56,293.01	13,205,823.55	483,357.83	14,560,682.72	4,034,378.67	0.00	56,251,204.00	56,251,204.00
Other State Revenue	8300-8599	6,040,547.91	10,962,770.42	10,166,021.32	19,128,428.31	18,954,757.29	0.00	110,210,726.00	110,210,726.00
Other Local Revenue	8600-8799	733,975.63	4,466,847.92	1,056,441.78	3,229,310.29	203,590.05	0.00	22,322,287.00	22,322,287.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		49,564,166.25	103,019,836.64	39,085,766.50	71,555,606.47	23,194,226.01	0.00	681,246,487.00	681,246,487.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,933,192.68	25,962,049.67	27,038,796.43	30,473,261.92	272,817.70	0.00	291,181,357.00	291,181,357.00
Classified Salaries	2000-2999	10,256,700.13	11,028,369.09	11,410,626.75	14,157,717.13	154,405.80	0.00	123,556,452.00	123,556,452.00
Employee Benefits	3000-3999	18,223,720.87	18,847,339.69	19,419,393.57	43,653,324.56	170,326.99	0.00	212,875,232.00	212,875,232.00
Books and Supplies	4000-4999	3,100,990.09	3,041,547.08	2,513,477.55	8,531,256.38	5,815,298.59	0.00	36,073,213.00	36,073,213.00
Services	5000-5999	5,667,115.21	4,056,642.42	7,667,914.85	3,898,366.61	17,178.13	0.00	68,087,574.00	68,087,574.00
Capital Outlay	6000-6999	469,244.85	253,214.39	1,698,706.86	4,597,554.34	968,025.27	0.00	13,232,889.00	13,232,889.00
Other Outgo	7000-7499	(401,369.63)	(321,281.72)	(216,411.07)	315,418.57	0.00	0.00	(681,472.00)	(681,472.00)
Interfund Transfers Out	7600-7629	375,650.18	121,396.95	176,241.00	1,897,015.38	0.00	0.00	7,878,514.00	7,878,514.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		63,625,244.38	62,989,277.57	69,708,745.94	107,523,914.89	7,398,052.48	0.00	752,203,759.00	752,203,759.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(1,387.99)	0.00	0.00	541,064.37	
Accounts Receivable	9200-9299	880,078.85	(965,557.55)	903,361.01	(3,315,339.11)	(20,780,114.23)	0.00	17,742,424.76	
Due From Other Funds	9310	48,516.07	140,056.71	0.00	(4,193,422.28)	0.00	0.00	3,707,280.17	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	11,038.55	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	285,073.17	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		928,594.92	(825,500.84)	904,577.31	(7,510,149.38)	(20,780,114.23)	0.00	22,286,881.02	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	9,654,861.79	(5,888,824.64)	(6,567,482.82)	(977,609.24)	(7,398,052.48)	0.00	23,527,639.93	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	8,578,552.91	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	(82,279.06)	1,802,537.53	371,133.95	0.00	0.00	1,685,683.77	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		9,654,861.79	(5,971,103.70)	(4,764,945.29)	(606,475.29)	(7,398,052.48)	0.00	33,791,876.61	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	(798.91)	
TOTAL BALANCE SHEET ITEMS		(8,726,266.87)	5,145,602.86	5,669,522.60	(6,903,674.09)	(13,382,061.75)	0.00	(11,505,794.50)	
E. NET INCREASE/DECREASE (B - C + D)		(22,787,345.00)	45,176,161.93	(24,953,456.84)	(42,871,982.51)	2,414,111.78	0.00	(82,463,066.50)	(70,957,272.00)
F. ENDING CASH (A + E)		255,129,265.17	300,305,427.10	275,351,970.26	232,479,987.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								234,894,099.53	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			232,479,987.75	394,965,125.33	371,997,078.89	389,540,433.34	347,983,900.72	312,071,735.29	324,335,272.94	374,517,866.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		16,575,370.00	16,575,370.00	44,508,800.00	29,835,665.00	29,835,665.00	44,508,800.00	29,835,665.00	29,835,665.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	1,700,196.11	8,300,957.49	73,407,644.43	7,954,411.67
Miscellaneous Funds	8080-8099		0.00	151,492.00	0.00	(6,558,376.72)	(718,731.18)	2,016,176.43	(2,479,577.80)	(2,166,071.26)
Federal Revenue	8100-8299		421,159.20	1,036,586.75	7,453,421.13	(116,889.14)	754,773.03	7,291,848.00	(3,556,450.41)	(448,739.95)
Other State Revenue	8300-8599		3,499,376.97	4,475,611.21	9,931,133.37	4,504,130.01	7,972,651.23	8,437,723.58	9,895,781.75	8,805,709.32
Other Local Revenue	8600-8799		400,998.50	358,295.41	4,616,538.16	(2,130,955.04)	204,976.49	1,234,300.10	2,051,035.25	1,005,820.18
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			20,896,904.67	22,597,355.37	66,509,892.66	25,533,574.11	39,749,530.68	71,789,805.60	109,154,098.22	44,986,794.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,270,195.01	25,007,859.27	25,283,882.90	26,925,508.49	25,123,784.07	24,772,162.04	24,764,381.94	24,166,819.15
Classified Salaries	2000-2999		3,862,201.44	9,066,029.38	9,146,246.95	9,199,163.35	9,286,678.30	9,282,999.92	9,083,074.50	9,676,111.35
Employee Benefits	3000-3999		2,099,719.09	10,023,781.21	15,383,851.95	15,633,982.48	20,484,336.42	18,905,446.67	19,066,935.02	18,899,812.57
Books and Supplies	4000-4999		166,738.98	1,378,906.40	1,236,071.53	2,421,445.48	1,223,958.38	884,305.57	2,083,418.53	1,594,812.05
Services	5000-5999		1,514,022.82	5,482,027.31	5,604,285.14	8,774,977.45	5,270,799.66	2,760,313.21	5,599,240.74	5,405,086.98
Capital Outlay	6000-6999		0.00	290,450.44	239,816.65	117,498.44	14,990.07	70,020.61	247,971.31	243,712.92
Other Outgo	7000-7499		105,375.97	39,403.10	(102,260.71)	(61,120.06)	(348,908.46)	43,351.85	286,169.99	(48,016.26)
Interfund Transfers Out	7600-7629		0.00	44.14	1,442,114.19	156,818.39	2,153,853.55	174,776.49	1,187,640.42	168.17

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,018,253.31	51,288,501.25	58,234,008.60	63,168,274.02	63,209,491.99	56,893,376.36	62,318,832.45	59,938,506.93
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	12,196,070.56	178,550,808.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	23,663,119.12	(409,757.41)	276,445.28	1,365,461.18	8,712,193.12	6,656,728.67	(122,305.92)	5,445,686.67	1,966,550.64
Due From Other Funds	9310	959,401.85	0.00	0.00	0.00	1,624,010.16	0.00	0.00	(21,613.41)	(16,895.22)
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		36,818,591.53	178,141,051.21	276,445.28	1,365,461.18	10,336,203.28	6,656,728.67	(122,305.92)	5,424,073.26	1,949,655.42
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	179,122,446.16	26,534,564.99	(5,446,654.16)	(7,902,009.21)	13,565,516.14	20,057,815.31	2,510,585.67	2,251,684.05	(7,420,532.81)
Due To Other Funds	9610	21,165,248.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(28,408,014.52)	0.00	0.00	0.00	692,519.85	(948,882.52)	0.00	(174,938.68)	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		171,879,680.39	26,534,564.99	(5,446,654.16)	(7,902,009.21)	14,258,035.99	19,108,932.79	2,510,585.67	2,076,745.37	(7,420,532.81)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(135,061,088.86)	151,606,486.22	5,723,099.44	9,267,470.39	(3,921,832.71)	(12,452,204.12)	(2,632,891.59)	3,347,327.89	9,370,188.23
E. NET INCREASE/DECREASE (B - C + D)			162,485,137.58	(22,968,046.44)	17,543,354.45	(41,556,532.62)	(35,912,165.43)	12,263,537.65	50,182,593.66	(5,581,523.74)
F. ENDING CASH (A + E)			394,965,125.33	371,997,078.89	389,540,433.34	347,983,900.72	312,071,735.29	324,335,272.94	374,517,866.60	368,936,342.86
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		368,936,342.86	343,412,245.99	381,861,155.14	362,152,321.20				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	44,508,800.00	29,835,665.00	29,835,665.00	44,508,799.00	0.00	0.00	390,199,929.00	390,199,929.00
Property Taxes	8020-8079	275,080.92	48,529,778.47	1,740,924.85	4,960,651.06	0.00	0.00	146,869,645.00	146,869,645.00
Miscellaneous Funds	8080-8099	(5,365,276.06)	(4,826,978.69)	(5,048,999.60)	(7,423,844.12)	0.00	0.00	(32,420,187.00)	(32,420,187.00)
Federal Revenue	8100-8299	29,856.41	7,033,978.73	284,125.58	12,337,443.39	2,974,999.28	0.00	35,496,112.00	35,496,112.00
Other State Revenue	8300-8599	8,648,178.66	11,506,639.14	10,560,784.29	20,400,474.62	7,583,948.85	0.00	116,222,143.00	116,222,143.00
Other Local Revenue	8600-8799	452,447.63	2,758,842.61	646,786.67	2,176,718.84	124,644.20	0.00	13,900,449.00	13,900,449.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		48,549,087.56	94,837,925.26	38,019,286.79	76,960,242.79	10,683,592.33	0.00	670,268,091.00	670,268,091.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,964,967.68	24,992,747.28	26,029,293.32	25,235,531.81	772,864.17	0.00	280,309,997.13	280,309,997.13
Classified Salaries	2000-2999	9,338,846.15	10,018,889.14	10,355,758.52	10,376,666.51	193,013.79	0.00	108,885,679.30	108,885,679.30
Employee Benefits	3000-3999	20,418,867.79	21,014,944.40	20,561,733.45	20,725,369.62	254,788.14	0.00	203,473,568.81	203,473,568.81
Books and Supplies	4000-4999	2,607,279.26	2,557,300.21	2,113,305.01	7,172,989.00	4,889,440.76	0.00	30,329,971.16	30,329,971.16
Services	5000-5999	4,895,482.00	3,504,290.85	6,623,853.19	3,367,565.84	14,839.14	0.00	58,816,784.33	58,816,784.33
Capital Outlay	6000-6999	109,522.70	59,100.75	396,481.61	1,073,078.46	225,939.04	0.00	3,088,583.00	3,088,583.00
Other Outgo	7000-7499	(538,511.75)	(431,058.98)	(290,355.56)	423,192.48	8,417.39	0.00	(914,321.00)	(914,321.00)
Interfund Transfers Out	7600-7629	362,006.50	116,987.80	169,839.90	1,828,115.45	0.00	0.00	7,592,365.00	7,592,365.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		62,158,460.33	61,833,201.45	65,959,909.44	70,202,509.17	6,359,302.43	0.00	691,582,627.73	691,582,627.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(57,855.89)	0.00	0.00	178,494,169.03	
Accounts Receivable	9200-9299	358,102.93	(2,163,770.83)	1,791,742.51	11,392,914.48	(10,683,592.33)	0.00	24,586,398.99	
Due From Other Funds	9310	9,974.20	28,793.62	0.00	(862,106.54)	0.00	0.00	762,162.81	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		368,077.13	(2,134,977.21)	1,792,958.81	10,472,952.05	(10,683,592.33)	0.00	203,842,730.83	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,282,801.23	(7,491,693.21)	(8,355,074.14)	(1,243,702.94)	(6,359,302.43)	0.00	32,983,998.49	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	(87,469.34)	1,916,244.24	394,545.62	0.00	0.00	1,792,019.17	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		12,282,801.23	(7,579,162.55)	(6,438,829.90)	(849,157.32)	(6,359,302.43)	0.00	34,776,017.66	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(11,914,724.10)	5,444,185.34	8,231,788.71	11,322,109.37	(4,324,289.90)	0.00	169,066,713.17	
E. NET INCREASE/DECREASE (B - C + D)		(25,524,096.87)	38,448,909.15	(19,708,833.94)	18,079,842.99	0.00	0.00	147,752,176.44	(21,314,536.73)
F. ENDING CASH (A + E)		343,412,245.99	381,861,155.14	362,152,321.20	380,232,164.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								380,232,164.19	

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	756,060,095.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,150,682.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	35,252.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	8,596,523.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,215,538.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,098.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			16,854,411.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,752,481.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				684,807,483.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				36,936.61
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,540.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		540,372,563.04		15,148.57
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)		540,372,563.04		15,148.57
B. Required effort (Line A.2 times 90%)		486,335,306.74		13,633.71
C. Current year expenditures (Line I.E and Line II.B)		684,807,483.00		18,540.07
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 40,648,420.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 580,830,382.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 18,517,282.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 12,738,589.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	562,135.00
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)	4,142,611.13
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)	637.63
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)	36,036,454.76
9. Carry-Forward Adjustment (Part IV, Line F)	2,766,921.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	38,803,376.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	416,845,475.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	114,466,933.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	62,388,339.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,333,102.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,252.00
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)	6,392,167.00
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)	18,231,531.00
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)	55,037,547.87
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)	8,471.37
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)	1,851,171.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,499,297.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,679,777.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,683,596.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	734,452,659.24

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.91%**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fq/ac/ic)(Line A10 divided by Line B19) 5.28%**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>36,036,454.76</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>3,893,771.31</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.06%) times Part III, Line B19); zero if negative	<u>2,766,921.51</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.06%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,766,921.51</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,766,921.51</u>

Approved
indirect cost
rate: 5.06%

Highest rate
used in any
program: 5.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,448,751.00	376,907.00	5.06%
01	3010	16,552,455.00	837,554.00	5.06%
01	3182	1,012,549.00	51,242.00	5.06%
01	3213	8,224,938.00	416,182.00	5.06%
01	3227	107,238.00	5,362.00	5.00%
01	3310	10,316,688.00	522,024.00	5.06%
01	3311	80,855.00	4,091.00	5.06%
01	3315	418,745.00	21,189.00	5.06%
01	3327	517,827.00	26,202.00	5.06%
01	3345	4,632.00	234.00	5.05%
01	3385	154,468.00	7,816.00	5.06%
01	3395	14,630.00	740.00	5.06%
01	3550	369,894.00	18,494.00	5.00%
01	4035	2,487,452.00	125,864.00	5.06%
01	4124	491,646.00	24,583.00	5.00%
01	4127	1,464,614.00	74,109.00	5.06%
01	4201	642,715.00	32,521.00	5.06%
01	4203	1,127,227.00	56,060.00	4.97%
01	4510	32,570.00	1,648.00	5.06%
01	5630	131,638.00	6,661.00	5.06%
01	5810	244,219.00	12,357.00	5.06%
01	6010	4,822,095.00	241,105.00	5.00%
01	6053	169,199.00	8,561.00	5.06%
01	6211	526,135.00	26,622.00	5.06%
01	6266	3,339,485.00	168,978.00	5.06%
01	6318	72,121.00	3,649.00	5.06%
01	6385	197,030.00	9,970.00	5.06%
01	6387	1,986,274.00	100,506.00	5.06%
01	6388	490,325.00	24,810.00	5.06%
01	6500	81,853,670.00	4,141,796.00	5.06%
01	6520	424,258.00	21,467.00	5.06%
01	6546	3,007,315.00	152,170.00	5.06%
01	6547	2,467,555.00	124,858.00	5.06%
01	6690	3,534.00	178.00	5.04%
01	6695	323,484.00	16,368.00	5.06%
01	6762	12,977,246.00	656,649.00	5.06%
01	6770	10,635,518.00	106,355.00	1.00%
01	7085	679,645.00	34,390.00	5.06%

San Juan Unified
Sacramento County

First Interim
2024-25 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

34 67447 0000000
Form ICR
F8163ZTK9T(2024-25)

01	7220	108,796.00	5,504.00	5.06%
01	7399	6,557,141.00	331,791.00	5.06%
01	7412	315,986.00	15,989.00	5.06%
01	7413	165,024.00	8,350.00	5.06%
01	7435	35,786,895.00	1,500,587.00	4.19%
01	7810	326,198.00	16,506.00	5.06%
01	8150	17,354,325.00	878,129.00	5.06%
01	9010	12,943,601.00	152,122.00	1.18%
09	6266	18,573.00	940.00	5.06%
09	6762	101,760.00	5,149.00	5.06%
09	6770	41,216.00	412.00	1.00%
09	7412	16,878.00	854.00	5.06%
09	7435	35,497.00	1,796.00	5.06%
09	7810	1,853.00	93.00	5.02%
11	6391	2,021,091.00	101,055.00	5.00%
11	7810	136,818.00	6,923.00	5.06%
12	5025	3,034,606.00	147,881.00	4.87%
12	5059	346,659.00	17,541.00	5.06%
12	5320	224,081.00	11,339.00	5.06%
12	6105	5,128,575.00	259,506.00	5.06%
12	9010	21,850,030.00	1,095,056.00	5.01%
13	5310	15,681,090.00	793,463.00	5.06%
13	5465	2,506.00	126.00	5.03%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	489,878,853.00	2.49%	502,067,470.00	3.00%	517,127,123.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,181,256.00	24.90%	12,716,206.00	(1.00%)	12,588,569.00
4. Other Local Revenues	8600-8799	14,132,017.00	(53.01%)	6,640,030.00	0.00%	6,640,030.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(83,099,810.00)	9.48%	(90,980,990.00)	(2.46%)	(88,745,372.00)
6. Total (Sum lines A1 thru A5c)		431,093,816.00	(.15%)	430,442,716.00	3.99%	447,610,350.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			206,049,809.00			211,904,763.00
b. Step & Column Adjustment			1,854,448.00			1,907,143.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			4,000,506.00			(764.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	206,049,809.00	2.84%	211,904,763.00	.90%	213,811,142.00
2. Classified Salaries						
a. Base Salaries			59,888,077.00			64,228,429.00
b. Step & Column Adjustment			538,993.00			578,056.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			3,801,359.00			150,739.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	59,888,077.00	7.25%	64,228,429.00	1.13%	64,957,224.00
3. Employee Benefits	3000-3999	119,627,443.00	4.25%	124,711,913.00	1.57%	126,666,343.00
4. Books and Supplies	4000-4999	11,063,788.00	(6.03%)	10,397,108.00	1.81%	10,585,317.00
5. Services and Other Operating Expenditures	5000-5999	37,248,440.00	(3.83%)	35,823,458.00	1.89%	36,499,247.00
6. Capital Outlay	6000-6999	7,682,136.00	(65.40%)	2,658,116.00	3.69%	2,756,247.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,645,558.00	2.85%	1,692,491.00	3.45%	1,750,874.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,811,384.00)	(8.25%)	(12,671,791.00)	(1.84%)	(12,439,038.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	27,429.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		429,421,296.00	2.17%	438,744,487.00	1.33%	444,587,356.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,672,520.00		(8,301,771.00)		3,022,994.00
D. FUND BALANCE						
1. Net Beginning Fund Balance(Form 01I, line F1e)		187,502,646.00		189,175,166.00		180,873,395.00
2. Ending Fund Balance (Sum lines C and D1)		189,175,166.00		180,873,395.00		183,896,389.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	47,257,212.97		44,058,991.63		41,203,518.63
d. Assigned	9780	311,246.61		837,044.94		6,776,676.96
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789 9790	15,044,075.20		13,831,652.55		13,670,593.22
2. Unassigned/Unappropriated		126,272,700.04		121,855,774.70		121,955,669.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		189,175,166.00		180,873,395.00		183,896,389.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,044,075.20		13,831,652.55		13,670,593.22
c. Unassigned/Unappropriated	9790	126,272,700.04		121,855,774.70		121,955,669.01
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		141,316,775.24		135,687,427.25		135,626,262.23
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions in separate document						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,581,917.00	0.00%	2,581,917.00	0.00%	2,581,917.00
2. Federal Revenues	8100-8299	56,251,204.00	(36.90%)	35,496,112.00	(.61%)	35,280,645.00
3. Other State Revenues	8300-8599	100,029,470.00	3.48%	103,505,937.00	.11%	103,621,942.00
4. Other Local Revenues	8600-8799	8,190,270.00	(11.35%)	7,260,419.00	(22.39%)	5,635,102.00
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
c. Contributions	8980-8999	83,099,810.00	9.48%	90,980,990.00	(2.46%)	88,745,373.00
6. Total (Sum lines A1 thru A5c)		250,152,671.00	(4.13%)	239,825,375.00	(1.65%)	235,864,979.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,131,548.00		68,405,234.00
b. Step & Column Adjustment				766,184.00		615,647.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(17,492,498.00)		(1,843,541.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,131,548.00	(19.65%)	68,405,234.00	(1.80%)	67,177,340.00
2. Classified Salaries						
a. Base Salaries				63,668,375.00		44,657,251.00
b. Step & Column Adjustment				573,015.00		401,915.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,584,139.00)		(1,221,048.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,668,375.00	(29.86%)	44,657,251.00	(1.83%)	43,838,118.00
3. Employee Benefits	3000-3999	93,247,789.00	(15.54%)	78,761,656.00	(.94%)	78,020,291.00
4. Books and Supplies	4000-4999	25,009,425.00	(20.30%)	19,932,863.00	(41.80%)	11,601,374.00
5. Services and Other Operating Expenditures	5000-5999	30,839,134.00	(25.44%)	22,993,326.00	(10.95%)	20,475,123.00
6. Capital Outlay	6000-6999	5,550,753.00	(92.24%)	430,467.00	0.00%	430,467.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,369,250.00	(12.48%)	9,949,875.00	(2.59%)	9,692,124.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,851,085.00	(3.30%)	7,592,365.00	0.00%	7,592,365.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		322,782,463.00	(21.67%)	252,838,141.00	(5.50%)	238,942,306.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(72,629,792.00)		(13,012,766.00)		(3,077,327.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		139,820,323.00		67,190,531.00		54,177,765.00
2. Ending Fund Balance (Sum lines C and D1)		67,190,531.00		54,177,765.00		51,100,438.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	67,190,531.00		54,177,765.00		51,100,438.00
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 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,190,531.00		54,177,765.00		51,100,438.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions in separate document.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	492,460,770.00	2.48%	504,649,387.00	2.98%	519,709,040.00
2. Federal Revenues	8100-8299	56,251,204.00	(36.90%)	35,496,112.00	(.61%)	35,280,645.00
3. Other State Revenues	8300-8599	110,210,726.00	5.45%	116,222,143.00	(.01%)	116,210,511.00
4. Other Local Revenues	8600-8799	22,322,287.00	(37.73%)	13,900,449.00	(11.69%)	12,275,132.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	(100.00%)	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%	1.00
6. Total (Sum lines A1 thru A5c)		681,246,487.00	(1.61%)	670,268,091.00	1.97%	683,475,329.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			291,181,357.00			280,309,997.00
b. Step & Column Adjustment			2,620,632.00			2,522,790.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(13,491,992.00)			(1,844,305.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	291,181,357.00	(3.73%)	280,309,997.00	.24%	280,988,482.00
2. Classified Salaries						
a. Base Salaries			123,556,452.00			108,885,680.00
b. Step & Column Adjustment			1,112,008.00			979,971.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(15,782,780.00)			(1,070,309.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	123,556,452.00	(11.87%)	108,885,680.00	(.08%)	108,795,342.00
3. Employee Benefits	3000-3999	212,875,232.00	(4.42%)	203,473,569.00	.60%	204,686,634.00
4. Books and Supplies	4000-4999	36,073,213.00	(15.92%)	30,329,971.00	(26.85%)	22,186,691.00
5. Services and Other Operating Expenditures	5000-5999	68,087,574.00	(13.62%)	58,816,784.00	(3.13%)	56,974,370.00
6. Capital Outlay	6000-6999	13,232,889.00	(76.66%)	3,088,583.00	3.18%	3,186,714.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,760,662.00	2.67%	1,807,595.00	3.23%	1,865,978.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,442,134.00)	11.46%	(2,721,916.00)	.92%	(2,746,914.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,878,514.00	(3.63%)	7,592,365.00	0.00%	7,592,365.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11. Total (Sum lines B1 thru B10)		752,203,759.00	(8.06%)	691,582,628.00	(1.16%)	683,529,662.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(70,957,272.00)		(21,314,537.00)		(54,333.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		327,322,969.00		256,365,697.00		235,051,160.00
2. Ending Fund Balance (Sum lines C and D1)		256,365,697.00		235,051,160.00		234,996,827.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740	67,190,531.00		54,177,765.00		51,100,438.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	47,257,212.97		44,058,991.63		41,203,518.63
d. Assigned	9780	311,246.61		837,044.94		6,776,676.96
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,044,075.20		13,831,652.55		13,670,593.22

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	126,272,700.04		121,855,774.70		121,955,669.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		256,365,697.00		235,051,160.00		234,996,827.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,044,075.20		13,831,652.55		13,670,593.22
c. Unassigned/Unappropriated	9790	126,272,700.04		121,855,774.70		121,955,669.01
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		141,316,775.24		135,687,427.25		135,626,262.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.79%		19.62%		19.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):	CN					
San Juan Unified						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		818,736.00		835,213.00		860,937.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		36,578.98		36,503.03		36,318.46
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		752,203,759.00		691,582,628.00		683,529,662.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
e. Reserve Standard - By Percent (Line F3c times F3d)		752,203,759.00		691,582,628.00		683,529,662.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
g. Reserve Standard (Greater of Line F3e or F3f)		15,044,075.18		13,831,652.56		13,670,593.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		0.00		0.00		0.00
		15,044,075.18		13,831,652.56		13,670,593.24
		YES		YES		YES

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	35,480.31	36,691.61	36,505.03	36,318.46
Funded	35,811.56	36,691.61	36,505.03	36,318.46
Funded change from prior year	(1,120.27)	880.05	(186.58)	(186.57)
Funded % change from prior	-3.03%	2.46%	-0.51%	-0.51%
LCFF REVENUES				
State Funded COLA	8.22%	1.07%	2.00%	3.08%
LCFF Targeted Student %, 3 yr avg	58.27%	61.61%	62.86%	63.48%
Supplemental Grant Growth	\$ 4,870,188	\$ 4,373,995	\$ 1,795,787	\$ 1,870,696
Concentration Grant Growth	\$ 8,445,982	\$ 9,226,383	\$ 3,653,867	\$ 2,269,668
Base Grant Growth	\$ 18,583,219	\$ 13,955,537	\$ 6,104,730	\$ 10,657,602
TOTAL LCFF FUNDING	\$ 461,747,899	\$ 489,884,733	\$ 502,067,470	\$ 517,127,123
Transportation and TIIG	\$ 8,011,012	\$ 8,071,582	\$ 8,186,008	\$ 8,365,749
Transitional K Add-on	\$ 1,617,551	\$ 2,137,900	\$ 2,651,827	\$ 2,733,773
Supplemental Grant	\$ 46,308,859	\$ 50,682,854	\$ 52,478,641	\$ 54,349,337
Concentration Grant	\$ 8,445,982	\$ 17,672,365	\$ 21,326,232	\$ 23,595,900
Base Grant	\$ 397,364,495	\$ 411,320,032	\$ 417,424,762	\$ 428,082,364
ok	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	\$ 12,613	\$ 12,811	\$ 13,096	\$ 13,512
Supplemental Grant	\$ 1,293	\$ 1,381	\$ 1,438	\$ 1,496
\$ Growth from prior year	\$ 171	\$ 88	\$ 57	\$ 58
Concentration Grant	\$ 236	\$ 482	\$ 584	\$ 650
\$ Growth from prior year	\$ 236	\$ 246	\$ 103	\$ 65
Base Grant	\$ 11,096	\$ 11,210	\$ 11,435	\$ 11,787
\$ Growth from prior year	\$ 840	\$ 114	\$ 225	\$ 352
Transportation and TIIG	\$ 224	\$ 220	\$ 223	\$ 229
FEDERAL REVENUES				
Special Education-restricted	\$ 15,340,016	\$ 12,255,739	\$ 12,162,013	\$ 12,162,013
Change from prior year	\$ (510,773)	\$ (3,084,277)	\$ (93,726)	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 18,773,791	\$ 17,390,009	\$ 17,286,793	\$ 17,286,793
Change from prior year	\$ 968,501	\$ (1,383,782)	\$ (103,216)	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 54,371,710	\$ 26,605,456	\$ 6,047,306	\$ 5,831,839
Change from prior year	\$ (214,984)	\$ (27,766,254)	\$ (20,558,150)	\$ (215,467)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,422,477	\$ 36,630,253	\$ 37,336,347	\$ 38,445,481
Change from prior year	\$ 3,522,811	\$ 207,776	\$ 706,094	\$ 1,109,134
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,587,817	\$ 3,734,937	\$ 3,782,948	\$ 3,866,414
Change from prior year	\$ 162,564	\$ 147,120	\$ 48,011	\$ 83,466
Mandate Block Grant	\$ 1,686,332	\$ 1,743,980	\$ 1,803,280	\$ 1,859,379
Change from prior year	\$ 142,048	\$ 57,648	\$ 59,300	\$ 56,099
Lottery-unrestricted	\$ 7,522,541	\$ 7,319,677	\$ 7,282,456	\$ 7,245,237
Change from prior year	\$ (464,331)	\$ (202,864)	\$ (37,221)	\$ (37,219)
\$ per qualified ADA	\$ 211	\$ 191	\$ 191	\$ 191
Lottery-restricted	\$ 3,928,113	\$ 3,142,479	\$ 3,126,500	\$ 3,110,521
Change from prior year	\$ (50,931)	\$ (785,634)	\$ (15,979)	\$ (15,979)
\$ per qualified ADA	\$ 102	\$ 82	\$ 82	\$ 82
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	\$ 31,818,653	\$ 22,322,286	\$ 11,700,449	\$ 10,075,132
Change from prior year	\$ 13,267,107	\$ (9,496,367)	\$ (10,621,837)	\$ (1,625,317)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,351.16	1,371.88	1,377.88	1,377.88
Change from prior year	7.60	20.72	6.00	-
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(19.02)	(17.24)	(9.24)	(9.24)
Change from prior year	5.01	1.78	8.00	-
Reg. Ed. Other Certificated	102.73	97.03	97.03	97.03
Change from prior year	14.20	(5.70)	0.00	0.00
Reg. Ed. Class Size Reduction	129.46	133.46	133.46	133.46
Change from prior year	1.99	4.00	0.00	0.00
Expense	\$ 14,157,135	\$ 14,662,842	\$ 14,733,907	\$ 14,789,400
Change from prior year	752,423	\$ 505,707	\$ 71,065	\$ 55,493
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	197.24	211.56	119.63	119.63
Change from prior year	19.01	14.32	(91.93)	0.00
Expense	\$ 19,664,762	\$ 24,146,921	\$ 18,728,109	\$ 18,896,662
Change from prior year	\$ 2,742,464	\$ 4,482,159	\$ (5,418,812)	\$ 168,553
Classified				
Reg. Ed. based on enrollment	194.25	194.25	231.75	231.75
Change from prior year	(0.25)	-	37.50	-
Reg. Ed. Classified Other, includes reductions	645.92	650.39	650.39	650.39
Change from prior year	9.78	4.47	-	-
Supplemental Grant	169.30	173.33	173.33	173.33
Change from prior year	55.20	4.03	3.71	0.00
Expense	\$ 5,845,053	\$ 7,958,634	\$ 8,113,366	\$ 8,186,377
Change from prior year	\$ 1,316,618	\$ 2,113,581	\$ 154,732	\$ 73,011

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	91.00	94.00	94.00	94.00
Change from prior year	(2.00)	3.00	0.00	-
Reg. Ed. Other Management, including reductions	44.78	44.47	44.47	44.47
Change from prior year	0.85	(0.30)	-	-
Other Staffing Costs				
Step and Column (net of retirements)				
General Fund				
Unrestricted & Restricted	\$ 3,865,150	\$ 4,123,779	\$ 4,852,800	\$ 4,544,206
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	\$ 37,203,319	\$ 43,778,873	\$ 44,787,784	\$ 45,824,169
Change due to enrollment & rate change	\$ 1,158,567	\$ 6,575,554	\$ 1,008,911	\$ 1,036,385
Premium rate change; % annualized	3.18%	2.98%	4.00%	3.00%
Retiree Medical Insurance	\$ 4,731,107	\$ 5,410,161	\$ 5,660,976	\$ 5,717,490
Change due to salary & rate changes	\$ 299,061	\$ 679,054	\$ 250,815	\$ 56,514
Workers' Compensation Insurance	\$ 4,241,791	\$ 4,766,439	\$ 4,942,784	\$ 4,989,954
Change due to salary & rate changes	\$ 336,445	\$ 1,224,648	\$ 176,345	\$ 47,170
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 33,792,245	\$ 38,258,050	\$ 40,473,810	\$ 40,837,928
Change due to salary & rate changes	\$ 1,076,450	\$ 4,465,805	\$ 2,215,760	\$ 364,118
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 13,119,562	\$ 15,959,842	\$ 17,598,590	\$ 17,863,237
Change due to salary & rate changes	\$ 1,674,315	\$ 2,840,280	\$ 1,638,748	\$ 264,647
% of qualified payroll	26.680%	27.050%	27.40%	27.50%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Supplies and Materials				
Transportation Fuel and Supplies	\$ 1,181,400	\$ 1,392,250	\$ 1,420,095	\$ 1,448,497
Change from prior year	\$ 129,924	\$ 210,850	\$ 27,845	\$ 28,402
COLA %	12%	18%	2%	2%
Services and Operating				
Utilities (electric, gas, water, etc.)	\$ 10,227,883	\$ 10,994,000	\$ 11,308,428	\$ 11,626,195
Change from prior year	\$ 553,766	\$ 766,117	\$ 314,428	\$ 317,767
Inflation % increase	5.72%	7.49%	2.86%	2.81%
Property and Liability Insurance	\$ 4,039,166	\$ 5,230,322	\$ 5,379,909	\$ 5,531,085
Change from prior year	\$ 140,510	\$ 1,191,156	\$ 149,587	\$ 151,175
Inflation % increase	3.60%	29.49%	2.86%	2.81%
Board Election	\$ 154,842	\$ 190,000	\$ -	\$ 190,000
Change from prior year	\$ (10,489)	\$ 35,158	\$ (190,000)	\$ 190,000
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS)	\$ 49,464,741	\$ 61,553,669	\$ 68,449,466	\$ 68,432,581
Change from prior year	\$ 9,878,117	\$ 12,088,928	\$ 6,895,797	\$ (16,885)
System of Professional Growth	\$ -	\$ -	\$ -	\$ -
Change from prior year	\$ -	\$ -	\$ -	\$ -
Restricted Maintenance Account	\$ 17,110,392	\$ 21,427,925	\$ 20,111,674	\$ 19,870,085
Change from prior year	\$ 1,258,155	\$ 4,317,533	\$ (1,316,251)	\$ (241,589)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(6,648,108.00)	0.00	(2,442,134.00)				
Other Sources/Uses Detail					1,500.00	7,878,514.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	180,540.00	0.00	9,244.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	258,884.00	0.00	107,978.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,073.00	0.00	1,531,323.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	484,693.00	0.00	793,589.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	621,031.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	258,360.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	5,097,887.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,648,108.00	(6,648,108.00)	2,442,134.00	(2,442,134.00)	8,614,216.00	8,614,216.00		

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: -2.0% to +2.0%

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	35,777.90	36,578.98	
	Charter School	0.00	0.00	
1st Subsequent Year (2025-26)	Total ADA	35,777.90	36,578.98	2.2% Not Met
	District Regular	35,174.53	36,392.40	
	Charter School			
2nd Subsequent Year (2026-27)	Total ADA	35,174.53	36,392.40	3.5% Not Met
	District Regular	35,174.53	36,205.83	
	Charter School			
	Total ADA	35,174.53	36,205.83	2.9% Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Attendance rate has improved more than expected at adopted budget.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment			
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)	District Regular	38,475.00	39,211.00	
	Charter School			
	Total Enrollment	38,475.00	39,211.00	1.9%
1st Subsequent Year (2025-26)	District Regular	38,475.00	39,011.00	
	Charter School			
	Total Enrollment	38,475.00	39,011.00	1.4%
2nd Subsequent Year (2026-27)	District Regular	38,475.00	38,811.00	
	Charter School			
	Total Enrollment	38,475.00	38,811.00	.9%

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)	
Third Prior Year (2021-22)			
	District Regular	33,973	38,077
	Charter School		
Second Prior Year (2022-23)	Total ADA/Enrollment	33,973	38,077
	District Regular	34,596	37,902
	Charter School	210	
	Total ADA/Enrollment	34,806	37,902
First Prior Year (2023-24)			
	District Regular	35,467	38,208
	Charter School	0	
	Total ADA/Enrollment	35,467	38,208
Historical Average Ratio:			91.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.8%

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 AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
	District Regular	36,579	39,211	
	Charter School	0		
1st Subsequent Year (2025-26)	Total ADA/Enrollment	36,579	39,211	93.3%
	District Regular	36,392	39,011	
	Charter School			
	Total ADA/Enrollment	36,392	39,011	93.3%
2nd Subsequent Year (2026-27)				
	District Regular	36,206	38,811	
	Charter School			
	Total ADA/Enrollment	36,206	38,811	93.3%

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

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

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

Explanation:
(required if NOT met)

The District experienced a higher absenteeism rate in prior years due to COVID that decreased the historical average ratio for this criterion. Attendance rates are starting to recover to pre-COVID levels.

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)			Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	
Current Year (2024-25)	512,412,250.00	524,751,253.00	2.4%	Not Met
1st Subsequent Year (2025-26)	528,666,821.00	537,069,574.00	1.6%	Met
2nd Subsequent Year (2026-27)	543,791,397.00	552,265,959.00	1.6%	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) The District enrollment increased.

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		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)	291,824,907.50	313,620,210.67	93.1%
Second Prior Year (2022-23)	320,859,766.70	350,452,549.50	91.6%
First Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
	Historical Average Ratio:		91.8%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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		Status
	Salaries and Benefits (Form 01I, Objects 1000-3999)	Total Expenditures (Form 01I, Objects 1000-7499)	
Current Year (2024-25)	385,565,329.00	429,393,867.00	89.8% Met
1st Subsequent Year (2025-26)	400,845,105.00	438,744,487.00	91.4% Met
2nd Subsequent Year (2026-27)	405,434,709.00	444,587,356.00	91.2% Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	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)	49,337,945.00	56,251,204.00	14.0%	Yes
1st Subsequent Year (2025-26)	35,074,129.00	35,496,112.00	1.2%	No
2nd Subsequent Year (2026-27)	33,840,283.00	35,280,645.00	4.3%	No

Explanation:
(required if Yes)

The increase is due to budgeting for the carry over of COVID related resources that are being spent out in 2024-25, Title I reduction in current year award and less carry over, carry over in Title II, III and IV grants as well as McKinney Vento And Refugee School Impact grants.

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

Current Year (2024-25)	113,527,316.00	110,210,726.00	-2.9%	No
1st Subsequent Year (2025-26)	114,321,224.00	116,222,143.00	1.7%	No
2nd Subsequent Year (2026-27)	114,819,335.00	116,210,511.00	1.2%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	14,533,550.00	22,322,287.00	53.6%	Yes
1st Subsequent Year (2025-26)	11,101,483.00	13,900,449.00	25.2%	Yes
2nd Subsequent Year (2026-27)	9,515,892.00	12,275,132.00	29.0%	Yes

Explanation:
(required if Yes)

The net increase in all years over the adopted budget estimates is mainly attributed to an expected rise in interest income, adjustments to Charter Oversight Fees, and adjustments in revenues from Wireless Receiving Towers, Aldar Academy, and Commissions on Teacher Credentialing Classified grants due to lower participation. Additionally, a higher STRS excess refund contributes to the increase. For the 2024-25 year only, the increase also includes additional local grants and donation revenue recognized as received.

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

Current Year (2024-25)	31,866,527.00	36,073,213.00	13.2%	Yes
1st Subsequent Year (2025-26)	31,939,564.00	30,329,971.00	-5.0%	Yes
2nd Subsequent Year (2026-27)	27,509,223.00	22,186,691.00	-19.3%	Yes

Explanation:
(required if Yes)

The increase in 2024-25 is due to aligning budgets to current year spending plans, budgeting for carry over for ASES, the Art, Music and Instructional Materials Discretionary Block grant, the Art, Music in Schools Prop 28 grant, the spending out of COVID related resources, and higher textbook adoption costs. The net reduction in the out years over the adopted budget estimates is due to spending out carry over and a reduction of award for Title I, reduced spending in Career Technical Education Incentive grant, reduced spending on textbooks and increased spending in the Art, Music in Schools Prop 28 grant, the Literacy Coaches & Reading Specialists Grant Program and Medi-Cal Administrative funds.

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

Current Year (2024-25)	63,730,838.00	68,087,574.00	6.8%	Yes
1st Subsequent Year (2025-26)	56,342,560.00	58,816,784.00	4.4%	No
2nd Subsequent Year (2026-27)	57,454,826.00	56,974,370.00	-.8%	No

Explanation:

The net increase in services in 2024-25 is due to budgeting for carry over, aligning budgets to current year spending plans, a reduction in resident grant participants, and for one-time grants and donations expense not included in the adopted budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	177,398,811.00	188,784,217.00	6.4%	Not Met
1st Subsequent Year (2025-26)	160,496,836.00	165,618,704.00	3.2%	Met
2nd Subsequent Year (2026-27)	158,175,510.00	163,766,288.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	95,597,365.00	104,160,787.00	9.0%	Not Met
1st Subsequent Year (2025-26)	88,282,124.00	89,146,755.00	1.0%	Met
2nd Subsequent Year (2026-27)	84,964,049.00	79,161,061.00	-6.8%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	The increase is due to budgeting for the carry over of COVID related resources that are being spent out in 2024-25. Title I reduction in current year award and less carry over, carry over in Title II, III and IV grants as well as McKinney Vento And Refugee School Impact grants.
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	The net increase in all years over the adopted budget estimates is mainly attributed to an expected rise in interest income, adjustments to Charter Oversight Fees, and adjustments in revenues from Wireless Receiving Towers, Aldar Academy, and Commissions on Teacher Credentialing Classified grants due to lower participation. Additionally, a higher STRS excess refund contributes to the increase. For the 2024-25 year only, the increase also includes additional local grants and donation revenue recognized as received.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	The increase in 2024-25 is due to aligning budgets to current year spending plans, budgeting for carry over for ASES, the Art, Music and Instructional Materials Discretionary Block grant, the Art, Music in Schools Prop 28 grant, the spending out of COVID related resources, and higher textbook adoption costs. The net reduction in the out years over the adopted budget estimates is due to spending out carry over and a reduction of award for Title I, reduced spending in Career Technical Education Incentive grant, reduced spending on textbooks and increased spending in the Art, Music in Schools Prop 28 grant, the Literacy Coaches & Reading Specialists Grant Program and Medi-Cal Administrative funds.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The net increase in services in 2024-25 is due to budgeting for carry over, aligning budgets to current year spending plans, a reduction in resident grant participants, and for one-time grants and donations expense not included in the adopted budget.

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.

	First Interim Contribution	Projected Year Totals	
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	20,068,906.32	21,427,925.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		20,068,907.00	

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 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)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.8%	19.6%	19.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.3%	6.5%	6.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	Balance is negative, else N/A
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Status	
Current Year (2024-25)	1,672,520.00	429,421,296.00	N/A	Met
1st Subsequent Year (2025-26)	(8,301,771.00)	438,744,487.00	1.9%	Met
2nd Subsequent Year (2026-27)	3,022,994.00	444,587,356.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	Status
	General Fund	
	Projected Year Totals	
Current Year (2024-25)	256,365,697.00	Met
1st Subsequent Year (2025-26)	235,051,160.00	Met
2nd Subsequent Year (2026-27)	234,996,827.00	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	Status
	General Fund	
	(Form CASH, Line F, June Column)	
Current Year (2024-25)	232,479,987.75	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	36,579	36,503	36,318
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

CN

San Juan Unified

b. Special Education Pass-through Funds

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

Current Year	Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	818,736.00	835,213.00	860,937.00

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)
752,203,759.00	691,582,628.00	683,529,662.00
752,203,759.00	691,582,628.00	683,529,662.00

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

	2%	2%	2%
	15,044,075.18	13,831,652.56	13,670,593.24
	0.00	0.00	0.00
	15,044,075.18	13,831,652.56	13,670,593.24

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2024-25)		
	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	15,044,075.20	13,831,652.55	13,670,593.22
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	126,272,700.04	121,855,774.70	121,955,669.01
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	141,316,775.24	135,687,427.25	135,626,262.23
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.79%	19.62%	19.84%
District's Reserve Standard (Section 10B, Line 7):		13,831,652.56	13,670,593.24
Status:		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:

No

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:

No

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:

No

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:

No

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(79,783,564.00)	(83,166,193.00)	4.2%	3,382,629.00	Met
1st Subsequent Year (2025-26)	(83,764,317.00)	(90,980,990.00)	8.6%	7,216,673.00	Not Met
2nd Subsequent Year (2026-27)	(83,036,658.00)	(88,745,372.00)	6.9%	5,708,714.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	1,500.00	1,500.00	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
1c. Transfers Out, General Fund *					
Current Year (2024-25)	6,000,000.00	7,878,514.00	31.3%	1,878,514.00	Not Met
1st Subsequent Year (2025-26)	7,500,000.00	7,592,365.00	1.2%	92,365.00	Met
2nd Subsequent Year (2026-27)	7,500,000.00	7,592,365.00	1.2%	92,365.00	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)	The net change is due to adjustments in special education, textbook adoptions and routine restricted maintenance.
--	---

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

Explanation: (required if NOT met)	
--	--

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

Explanation:
(required if NOT met)

The increase is due to the number of seats purchased in discovery club and reclassification of meal expense in afterschool programs.

- 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)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If 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)

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

No
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		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Capital Leases					
Certificates of Participation					
General Obligation Bonds	Various	FD 01/OB 8571-8572 and 8611-8612	FD51/OB7438/7439		846,705,488
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	Various	Various	Various		8,266,422

Other Long-term Commitments (do not include OPEB):

TOTAL:			854,971,910

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment		Annual Payment	
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	88,773,037	98,276,485	107,669,448	92,366,875
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	88,773,037	98,276,485	107,669,448	92,366,875
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

The increase is due to new bond issuance payment schedule.

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

- 2 OPEB Liabilities

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

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
113,708,810.00	116,864,462.00
0.00	0.00
113,708,810.00	116,864,462.00

- d. Is total OPEB liability based on the district's estimate

or an actuarial valuation?

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

Actuarial	Actuarial
Jun 14, 2023	Jun 30, 2023

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
12,699,152.00	12,699,152.00
12,090,922.00	12,090,922.00
11,959,403.00	11,959,403.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

9,090,458.00	9,937,795.00
8,589,086.00	9,205,529.00
8,589,086.00	9,219,768.00

- 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)

7,390,261.00	7,390,261.00
7,414,423.00	7,414,423.00
7,774,764.00	7,774,764.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

415	397
435	417
435	417

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)
- Yes
- No
- No
- 1 b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- 1 c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

- 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

9,562,450.00	9,562,450.00
0.00	0.00

- 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)

Budget Adoption
(Form 01CS, Item S7B) First Interim

18,183,234.00	18,183,234.00
18,287,118.00	18,287,118.00
18,396,841.00	18,396,841.00

- 4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,311.0	2,445.5	2,360.0	2,349.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- May 14, 2024
- 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:
- Yes
- Apr 12, 2024
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
- If Yes, date of budget revision board adoption:
- Yes
- Dec 17, 2024

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)?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

One Year Agreement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

or

Multiyear Agreement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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)
---------------------------	----------------------------------	----------------------------------

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

 No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	2,139.4	2,209.6	1,853.3	1,853.3

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

 Yes

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

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

If No, complete questions 6 and 7.

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

 No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

 Jul 30, 2024

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

 Yes

If Yes, date of Superintendent and CBO certification:

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

 Yes

If Yes, date of budget revision board adoption:

 Dec 17, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

--	--	--

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
0.0%	0.0%	0.0%
0.0%		0.0%

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

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

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

If Yes, explain the nature of the new costs:

--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

 No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	309.7	323.9	319.9	319.4

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

If Yes, complete question 2.

 Yes

If No, complete questions 3 and 4.

 No

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	4,808,989	1,989,147	53,136
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

- 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

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

Yes	Yes	Yes

Management/Supervisor/Confidential**Step and Column Adjustments**

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

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

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

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

 No

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

 No

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

 No

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

 No

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

 Yes

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

 No

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

 Yes

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

 No

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

 Yes

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

Comments:
(optional)

New CFO started 1/29/24.

End of School District First Interim Criteria and Standards Review



2024-25 First Interim Budget Report

December 17, 2024

1

2024-25 First Interim Budget Report



ADOPTED BUDGET

The budget adopted by the Board to satisfy the statutory requirement that a budget be in place prior to the start of the fiscal year on July 1.

FIRST INTERIM REPORT

This document presents a view of the budget based on the fiscal condition of the district on October 31.

SECOND INTERIM REPORT

This document presents a view of the budget based on the fiscal condition of the district on January 31.

2024-25 First Interim

2

2



Standard Expectations at First Interim

- The projected changes in the budget since Adoption / 45-Day Revision.
- Addition of prior year carryover for various resources.
- The Beginning Fund Balance is established for all Funds.
- Adjustments to enrollment and attendance projections.
- Revised Multi-Year Projection.
- Revised Cash Flow Projection.



2024-25 First Interim

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Planning Factors

	2024-25	2025-26	2026-27
Funded ADA	36,692	36,505	36,318
Actual ADA	36,692	36,505	36,318
Enrollment	39,341	39,141	38,941
Average Daily Attendance rate (ADA)	93.29%	93.29%	93.29%
Unduplicated Pupil %	63.48%	63.48%	63.48%
COLA	1.07%	2.00%	3.08%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	27.05%	27.40%	27.50%
California CPI	3.23%	2.86%	2.81%

2024-25 First Interim

4

4

2024-25

First

Interim

Revenue



2024-25 First Interim

5

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Change in LCFF Revenue Adopted Budget vs. First Interim



LCFF Entitlement	Adopted Budget		First Interim		2024-25 Difference	2025-26 Difference	Notes
	2024-25	2025-26	2024-25	2025-26			
Adjusted Base Grant	\$ 402,334,093	\$ 414,116,819	\$ 411,320,032	\$ 417,424,762	\$ 8,985,939	\$ 3,307,943	Enrollment increase
Supplemental Grant	\$ 49,044,526	\$ 50,986,062	\$ 50,682,854	\$ 52,478,641	\$ 1,638,328	\$ 1,492,579	Enrollment+higher unduplicated student %
Concentration Grant	\$ 15,560,272	\$ 17,657,942	\$ 17,672,365	\$ 21,326,232	\$ 2,112,093	\$ 3,668,290	
Other Add-ons	\$ 10,076,540	\$ 10,509,179	\$ 10,209,482	\$ 10,837,835	\$ 132,942	\$ 328,656	
Total LCFF Entitlement	\$477,015,431	\$493,270,002	\$489,884,733	\$502,067,470	\$12,869,302	\$8,797,468	

2024-25 First Interim

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First Interim vs. Adopted Budget Unrestricted Revenues



Unrestricted Revenues	First Interim A	Adopted Budget B	Difference A-B
LCFF	489,878,853	477,015,431	12,863,422
Federal	-	-	-
Other State	10,181,256	9,962,560	218,696
Local	14,132,017	6,881,829	7,250,188
Totals	514,192,126	493,859,820	20,332,306

2024-25 First Interim

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First Interim vs. Adopted Budget Restricted Revenues



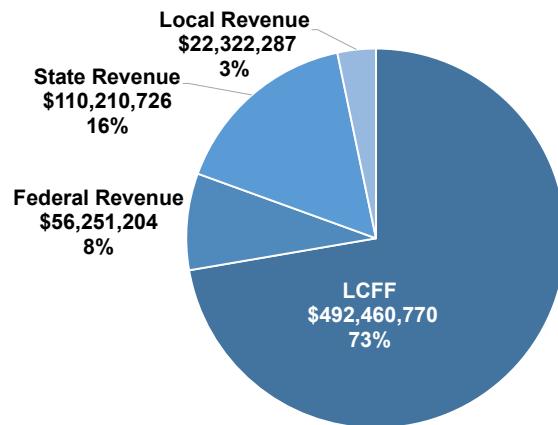
Restricted Revenues	First Interim A	Adopted Budget B	Difference A-B
LCFF	2,581,917	2,581,913	4
Federal	56,251,204	49,337,945	6,913,259
Other State	100,029,470	103,564,756	(3,535,286)
Local	8,190,270	7,651,721	538,549
Totals	167,052,861	163,136,335	3,916,526

2024-25 First Interim

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First Interim Revenues - Combined



2024-25 First Interim

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2024-25 First Interim Expenditures



2024-25 First Interim

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First Interim vs. Adopted Budget Unrestricted Expenditures



Unrestricted Expenditures	First Interim A	Adopted Budget B	Difference A-B
Certificated Salaries	206,049,809	200,581,744	5,468,065
Classified Salaries	59,888,077	57,587,714	2,300,363
Benefits	119,627,443	120,127,496	(500,053)
Books & Supplies	11,063,788	10,731,974	331,814
Services & Other Operating	37,248,440	34,602,916	2,645,524
Capital Outlay	7,682,136	5,356,051	2,326,085
Other Outgoing/Transfer of Indirect	(12,165,826)	(10,931,713)	(1,234,113)
Totals	429,393,867	418,056,182	11,337,685

2024-25 First Interim

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First Interim vs. Adopted Budget Restricted Expenditures



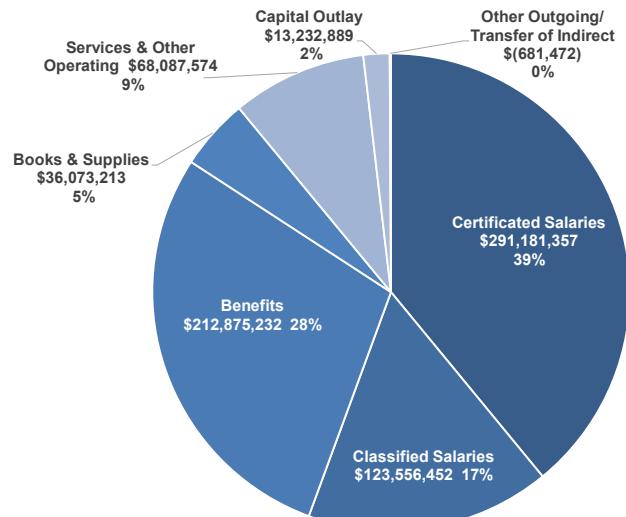
Restricted Expenditures	First Interim A	Adopted Budget B	Difference A-B
Certificated Salaries	85,131,548	70,387,196	14,744,352
Classified Salaries	63,668,375	54,130,142	9,538,233
Benefits	93,247,789	91,457,757	1,790,032
Books & Supplies	25,009,425	21,134,553	3,874,872
Services & Other Operating	30,839,134	29,127,922	1,711,212
Capital Outlay	5,550,753	798,336	4,752,417
Other Outgoing/Transfer of Indirect	11,484,354	10,582,381	901,973
Totals	314,931,378	277,618,287	37,313,091

2024-25 First Interim

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First Interim Expenditures - Combined



2024-25 First Interim

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2024-25 First Interim Fund Balance



2024-25 First Interim

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First Interim vs. Adopted Budget Combined



Combined (Restricted+Unrestricted)	First Interim A	Adopted Budget B	Difference A-B
Total Revenues and Other Financing Sources	681,246,487	656,997,655	24,248,832
Total Expenditures and Other Financing Uses	752,203,759	701,674,469	50,529,290
Increase/(Decrease) Fund Balance	(70,957,272)	(44,676,814)	(26,280,458)
Beginning Fund Balance	327,322,969	284,055,584	43,267,385
Ending Fund Balance	256,365,697	239,378,770	16,986,927
Components of EFB			
Nonspendable, Restricted & Committed	114,737,675	111,587,028	3,150,647
Assigned	311,247	32,555,426	(32,244,179)
Reserve for Economic Uncertainty 2%	15,044,075	14,033,489	1,010,586
Unassigned Fund Balance	126,272,700	81,202,827	45,069,873
Total Fund Balance vs. Expenditures	34.08%	34.12%	

2024-25 First Interim

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First Interim vs. Adopted Budget Committed & Assigned Funds



	First Interim A	Adopted Budget B	Difference A-B
Commitments	47,257,213	26,602,723	20,654,490
Bus Replacement Plan	6,889,687	6,889,687	0
Tech/Device Refresh & Enhancements	9,086,488	8,336,039	750,449
Textbook Adoptions	10,000,000	10,000,000	0
Carryover of Unspent Supp./Conc.	21,281,038	1,376,997	19,904,041
Assignments	311,247	32,555,426	(32,244,179)
Carryover of Concentration Grant	0	11,876,523	(11,876,523)
SJTA Tentative Agreement	0	20,678,903	(20,678,903)
ERP Implementation	311,247	0	311,247

2024-25 First Interim

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2024-25 First Interim Multi-Year Projections



2024-25 First Interim

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Multi-Year Projections Unrestricted (MYP)



Unrestricted	First Interim 2024-25	Projected 2025-26	Projected 2026-27
Total Revenues and Other Financing Sources	\$ 514,193,626	\$ 521,423,706	\$ 536,355,722
Total Expenditures and Other Financing Uses	512,521,106	529,725,477	533,332,728
Increase/(Decrease) Fund Balance	1,672,520	(8,301,771)	3,022,994
Beginning Fund Balance	187,502,646	189,175,166	180,873,395
Ending Fund Balance (EFB)	\$ 189,175,166	\$ 180,873,395	\$ 183,896,389
Components of EFB			
Nonspendable	289,931	289,931	289,931
Committed	47,257,213	44,058,992	41,203,519
Reserve for Economic Uncertainty-2%	15,044,075	13,831,653	13,670,593
Assigned Fund Balance	311,247	837,045	6,776,677
Unassigned Fund Balance	\$ 126,272,700	\$ 121,855,775	\$ 121,955,669
Total Fund Balance vs. Expenditures	36.91%	34.14%	34.48%
Unassigned Fund Balance vs. Expenditures	24.64%	23.00%	22.87%

2024-25 First Interim

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Multi-Year Projections Restricted (MYP)

Restricted	First Interim 2024-25	Projected 2025-26	Projected 2026-27
Total Revenues and Other Financing Sources	\$ 167,052,861	\$ 148,844,385	\$ 147,119,607
Total Expenditures and Other Financing Uses	239,682,653	161,857,151	150,196,934
Increase/(Decrease) Fund Balance	(72,629,792)	(13,012,766)	(3,077,327)
Beginning Fund Balance	139,820,323	67,190,531	54,177,765
Ending Fund Balance (EFB)	\$ 67,190,531	\$ 54,177,765	\$ 51,100,438
Components of EFB			
Restricted	\$ 67,190,531	\$ 54,177,765	\$ 51,100,438
Total Fund Balance vs. Expenditures	28.03%	33.47%	34.02%

2024-25 First Interim

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Multi-Year Projections Combined

Combined (Restricted+Unrestricted)	First Interim 2024-25	Projected 2025-26	Projected 2026-27
Total Revenues and Other Financing Sources	\$ 681,246,487	\$ 670,268,091	\$ 683,475,329
Total Expenditures and Other Financing Uses	752,203,759	691,582,628	683,529,662
Increase/(Decrease) Fund Balance	(70,957,272)	(21,314,537)	(54,333)
Beginning Fund Balance	327,322,969	256,365,697	235,051,160
Ending Fund Balance (EFB)	\$ 256,365,697	\$ 235,051,160	\$ 234,996,827
Components of EFB			
Restricted	\$ 67,480,462	\$ 54,467,696	\$ 51,390,369
Committed	47,257,213	44,058,992	41,203,519
Reserve for Economic Uncertainty-2%	15,044,075	13,831,653	13,670,593
Assigned Fund Balance	311,247	837,045	6,776,677
Unassigned Fund Balance	\$ 126,272,700	\$ 121,855,775	\$ 121,955,669
Total Fund Balance vs. Expenditures	34.08%	33.99%	34.38%
Unassigned Fund Balance vs. Expenditures	16.79%	17.62%	17.84%

2024-25 First Interim

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2024-25 First Interim Conclusion



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Certification



POSITIVE

The District will be able to meet its financial obligations for the current and subsequent two fiscal years



QUALIFIED

The District may not be able to meet its financial obligations for the current and subsequent two fiscal years



NEGATIVE

The District will not meet its financial obligations in the current or following fiscal years

2024-25 First Interim

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2024-25 First Interim Recommendation

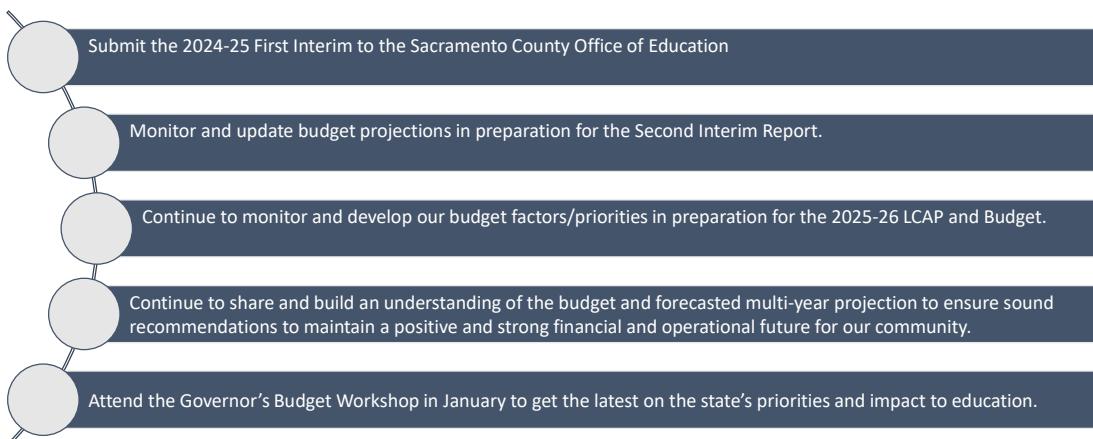
It is recommended by the Superintendent that the Board of Trustees review and approve the 2024-25 First Interim Financial Report as presented.

2024-25 First Interim

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Next Steps



2024-25 First Interim

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Questions?

Thank you to the Fiscal Services Staff for your work and collaboration in completing the 2024-25 First Interim Financial Report.



2024-25 First Interim

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**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

K.3

MEETING DATE:

12/17/2024

SUBJECT: Public Hearing No. 2: Visions In Education Charter School Renewal Petition (Oaxaca) - 8:15 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Public Hearing/Action: The superintendent is recommending that the board hold a public hearing and approve the Visions In Education Charter School Renewal Petition for a term of five years starting July 1, 2025, through June 30, 2030. The term for this charter will expire on June 30, 2025, unless approved for renewal by the Board of Education.

RATIONALE/BACKGROUND:

Visions In Education Charter School operates within San Juan Unified School District as an independent charter. Visions In Education Charter School serves students in grades TK-12.

Education Code section 47607, subdivision (b) states that “[r]enewals and material revisions of charters are governed by the standards and criteria described in 47605, and shall include, but not be limited to, a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed.” The Board of Education may deny a renewal petition if the charter school fails to meet the standard for renewal outlined within the Criteria for Renewal Education Code section 47605.

The district’s charter review team has thoroughly studied the charter renewal petition and Visions In Education Charter School has provided all necessary information, additions and/or changes as requested during the review process.

An MOU agreement will continue to define the specific financial and operational relationship between Visions In Education and the district and resolve other matters of mutual interest not otherwise contained within the terms of each charter petition. It is the intent of the MOU that Visions In Education Charter School not be a fiscal burden to the district.

A copy of the charter petition and findings of fact are available for review in the Board of Education office.

ATTACHMENT(S):

1. [Visions In Education findings 10.31.24](#)
2. [Response to Comments on Charter Petition Evaluation Matrix](#)
3. [Visions In Education final matrix](#)
4. [Charter Review Committee](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 10/22/2024 (Public Hearing No. 1)

Superintendent's Cabinet: 11/18/2024; 12/09/2024

FISCAL IMPACT:

No Direct Costs

PREPARED BY: Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

**FINDINGS OF FACT AND RECOMMENDATIONS REGARDING CHARTER PETITION RENEWAL
FOR
VISIONS IN EDUCATION CHARTER SCHOOL
OCTOBER 31, 2024**

INTRODUCTION

On September 19, 2024, Visions in Education charter school (“VIE”) submitted a charter school renewal petition to the San Juan Unified School District (“district”). This renewal petition was submitted for a five-year term starting July 1, 2025, and continuing through June 30, 2030. VIE is an independent charter school authorized by the district since 2018. VIE serves students in grades TK-12.

The Board of Education held a public hearing on October 22, 2024, to hear from the petitioners and consider the level of support for the petition. The district’s charter review team has thoroughly studied the charter renewal petition and VIE has provided all necessary information, additions, and/or changes requested during the review process. Under new state law (AB 1505) resulting in Education Code section 47605(b), district staff recommendations, including the recommended findings, will be published 15 days prior to the public hearing at which the Board of Education will take action to either grant or deny the charter renewal petition.

APPLICABLE LAW

Education Code section 47607, subdivision (b) states that “[r]enewals and material revisions of charters are governed by the standards and criteria described in 47605, and shall include, but not be limited to, a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed.” The Board of Education may deny a renewal petition if the charter school fails to meet the standard for renewal outlined within the *Criteria for Renewal* Education Code section 47605. A renewal petition shall not be denied unless the district makes written factual findings that support one or more of the following findings:

- (1) The charter school presents an unsound educational program for students during the term of its charter. (Education Code section 47605(c)(1).)
- (2) The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition. (Education Code section 47605(c)(2).)
- (3) The petition does not contain the necessary affirmations of each of the conditions described in subdivision (e) (Education Code section 47605(c)(4).)
- (4) The petition does not contain reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act. (Education Code 47605(c)(5).)

- (5) The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with section 3540) of Division 4 of Title 1 of the Government Code.

SUMMARY OF FINDINGS OF FACT

1. For a charter school's renewal petition to be approved, it must present a sound educational program for its students, based on the past performance of the charter school. Under Education Code section 47607, a charter authorizer must consider the charter school's performance on indicators included in the California School Dashboard when evaluating a renewal petition. This renewal process creates four types of renewal:
 - a. High Performing Charter Schools
 - b. Middle Performing Charter Schools
 - c. Low Performing Charter Schools
 - d. Dashboard Alternative School Status (DASS)

A school's identification as belonging to one of the above tiers is determined by the California Department of Education ("CDE") based on Dashboard data. The CDE publishes the list of charter schools and their renewal tiers.

Visions in Education meets "Middle Performing Charter School Status" as defined by Education Code Section 47607.2.

When evaluating charter schools that are in this tier, authorizers shall consider schoolwide performance and performance of all subgroups on the Dashboard, and shall provide "greater weight" to performance on measurements of academic performance in determining whether to grant a charter renewal. The authorizer shall also consider clear and convincing evidence, demonstrated by verified data, showing either the school achieved measurable increases in academic achievement, as defined by at least one year's progress for each year in school, or strong postsecondary outcomes equal to similar peers. In addition, authorizers shall consider "verified data" for renewal of charter schools. According to Education Code section 47607.2(c), "verified data" is defined as "data derived from nationally-recognized, valid, peer-reviewed, and reliable sources that are externally produced," including postsecondary outcomes.

After analyzing the Dashboard data, the review team found the following results in overall performance level and significant subgroup performance level. (In the renewal petition, charter element "Measurable Student Outcomes", VIE provides a comparison to San Juan Unified School District and similar schools within San Juan Unified School District). VIE meets the criteria to be considered a Middle Performing Charter School.

Education Code section 47604.32 identifies the oversight duties of a charter authorizer, including a visit to each charter school at least annually and ensuring that each charter school under its authority complies with all reports required of charter schools by law. In carrying out the oversight duties, the charter authorizer representatives will continue to monitor academic performance through the annual report (informational report due in May of each year - Education Code section 47604.33) and the LCAP and any other reports required by CDE (i.e. Learning Continuity Plan, etc.) in order to verify that the charter school is taking meaningful steps to improve academic performance.

During the fall each year, a district representative conducts classroom visitations or virtual classroom visitations at VIE. These visitations, conducted across grade levels, verify the implementation of the educational program outlined in the renewal petition. The representative has observed standards-based lessons in all classrooms, as well as cohesive practices and strategies that reflect and support the school mission and vision.

The district's charter review team has thoroughly studied the charter renewal petition and has determined that VIE presents a sound educational program as evidenced by student academic performance and therefore meets this requirement for renewal.

2. For a charter school's renewal petition to be approved, it must provide evidence that it has the capacity to implement the program set forth in the petition. This includes (but is not limited to) a sound financial and administrative plan, a description of facilities (including location(s) and current and projected availability), etc.

The district's charter review team has thoroughly studied the charter renewal petition and has determined that VIE has provided the necessary evidence in the petition to meet this requirement for renewal.

3. For a charter school's renewal petition to be approved, it must include the necessary affirmations set forth in the Charter Schools Act. (Education Code section 47605(c)(4).)

The district's charter review team has thoroughly studied the charter renewal petition and has determined that VIE has provided the necessary affirmations in the petition to meet this requirement for renewal.

4. For a charter school's renewal petition to be approved, it must contain reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act. (Education Code section 47605(c)(5).)

The district's charter review team has thoroughly studied the charter renewal petition and has determined that VIE has included reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act.

5. For a charter school's renewal petition to be approved, it must contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code.

The district's charter review team has thoroughly studied the charter renewal petition and has determined that VIE has included the appropriate declaration.

CONCLUSION AND RECOMMENDATION

Accordingly, based on the above findings, the district's charter review team recommends to the superintendent that the renewal petition for Visions in Education charter school be granted for a term of five years, commencing on July 1, 2025, and continuing through June 30, 2030.



Date: November 21, 2024

To: San Juan Unified School District

Re: Response to San Juan Unified School District Comments on Charter Petition Evaluation Matrix

Dear Members of the San Juan Unified School District Board and Charter Evaluation Team,

We sincerely appreciate the San Juan Unified School District (SJUSD) evaluation team's thorough review of the Visions In Education (Visions) renewal charter petition (petition). This letter addresses SJUSD's comments, offering additional clarity and information for the SJUSD Board of Education's consideration.

Section D: Governance Structure

Visions seeks community members who volunteer to be members of our governing board (Board), and bring the skills, expertise, and time needed to govern Visions effectively.

Our Board seeks community members with expertise in the following areas:

- Financial Management, Budget Development/Execution, Accounting
- Non-Profit Experience, Management Development, or Fundraising
- Governance (board experience), Policymaking, State Agencies
- Real Estate or Facilities Management
- Law, Legislative Advocacy, Government Relations, or Policymaking
- Marketing, Press Relations, Communication Strategies
- Human Resources
- Board or Senior Administrative Experience
- Education Experience/Leadership, Strategic Planning

Board positions are a 3-year term as governed by the Board's bylaws. Each member is expected to devote 8-10 monthly hours to meetings and committee work. For the 2024/25 school year, our current Board members are as follows:

2024/25 SCHOOL YEAR			
Name	Office	Board Position Term	Board Member Term
Mark Holman	Chairperson	07/01/24 - 06/30/25	07/01/23 - 06/30/26
Terrence Shelton	Vice-Chairperson	07/01/24 - 06/30/25	07/01/23 - 06/30/26
Sandra Morales	Member	N/A	07/01/24 - 06/30/27
Clark Shueh	Member	N/A	07/01/24 - 06/30/27
Vacant	Member	N/A	*07/01/22 - 06/30/25

Visions is currently interviewing potential Board members to fill the vacant seat on our board. Our Board Member Spotlights are below in Appendix B and can also be found on our website (<https://www.viedu.org/governing-board/>).

Section H: Admissions Policies

Visions' admissions preferences are permissive under state and federal guidelines. As outlined in the petition, our admissions preferences are as follows:

Admissions Preferences

If the number of applications for admission to a grade or program exceeds the number of available slots, the following admission preferences shall be applied in the priority order as listed below:

1. Existing students of Visions (exempt from public random drawing...)
2. Siblings of students admitted to or attending Visions
3. Children of Visions employees
4. Residents of the District
5. All other applicants

Enrollment preferences are not likely to impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect, which aligns to the population residing within the territorial jurisdiction of SJUSD, and enrollment data will be reviewed annually to ensure admission preferences do not have an adverse effect on racial/ethnicity and unduplicated pupil balance.

Visions primarily uses its website ([viedu.org](https://www.viedu.org)) as a central platform for prospective students and families to access information about enrollment, Visions' programs, enrollment timelines, and requirements. The website features a user-friendly "Contact Form" where prospective students and families can submit an interest inquiry with minimal information. Upon submission, all contacts immediately receive digital promotional materials, including an information kit.

In addition to the website, Visions employs a range of outreach mediums to inform the community, including radio and print advertisements, Google AdWords campaigns, and advertisements on social media platforms.

Visions is committed to nondiscrimination in all aspects of its operations, as outlined in multiple locations in the petition, as well as in its Board policies and required notices. A nondiscrimination statement is prominently displayed on the website. To further ensure transparency and inclusivity, Visions will audit all marketing and promotional materials to confirm that the statement is included which clearly and prominently states that Visions serves all students.

Visions affirms that its enrollment and educational practices do not discriminate against prospective or current students in any way.

Section M: Post-employment Rights of Employees

Former Visions employees seeking to return to SJUSD can do so only by following the processes established by SJUSD, collective bargaining agreements, SJUSD Board policy, state law, and other applicable regulations.

Financial/Administrative Plan

Updated cash flow projections, including more details of monthly inflows and outflows showing positive cash balances, are included below in Appendix A.

Special Education

Visions acknowledges and affirms that it is responsible for providing special education, instruction, and related services to the students enrolled in Visions regardless of students' district of residence.

When a special education student enrolls, becomes ineligible, or withdraws from Visions, specific procedures are followed to ensure proper notification. Upon enrollment, the district of residence is notified through a records request, which includes any relevant student records such as existing IEPs. Changes in a student's eligibility status are not directly communicated to the district of residence or the authorizing LEA; instead, this information is reported through CALPADS in compliance with state reporting requirements. In the event of a student's withdrawal, the district of residence is notified in writing as part of the withdrawal process. These procedures are designed to meet state requirements and maintain clear communication with the district of residence and the authorizing LEA.

Appendix A:

Updated Cash Flow Projections

Cash Flow Statement for FY24-25																		
Description	Code	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Pr. & Cu. Yr. Adj.	Accruals	Total	
Revenue																		
LCFF	01-0000-0-8011-000-0000-0000-100-000	45,356,092	2,267,805	2,267,805	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048	4,082,048			45,356,092	
EPA	01-1400-0-8012-000-0000-0000-100-000	26,098,278			6,524,570												26,098,278	
PY-LCFF															0	0	0	
EPA-PR, YR															0	0	0	
LCFF/Revenue LIMIT TRFS/CHASEE																		
LCFF/EL In Lieu of PROP TX	01-0000-0-8096-000-0000-0000-100-000	20,795,413		1,247,725	2,495,450	1,663,633	1,663,633	1,663,633	1,663,633	1,663,633	2,882,244	1,950,610	1,950,610			1,950,610	20,795,413	
MANDATED CST REM	01-0000-0-8550-000-0000-0000-100-000	260,035			2,080,546										66,494		260,035	
PR YR EL In Lieu of PROP TX															-2,080,546	0	0	
STATE LOTTERY	01-1100-0-8560-000-0000-0000-100-000	1,240,359			246,261						313,929	261,608				-246,261	1,240,359	
Dual Enrollment	01-7339-0-8590-000-0000-0000-100-000					282,944				0					0	-282,944	0	
INTEREST																	0	
ALL OTHER LOCAL REVENUES	01-0000-0-8590-000-0000-0000-100-000	1,728,706														1,728,706	0	
Arts Music Grant	01-6762-0-8590-000-0000-0000-100-000															0	0	
SPED-CURRENT YR.	01-6500-0-8311-000-5001-0000-210-000	5,876,591		534,236	534,236	534,236	534,236	534,236	534,236	534,236	534,236	534,236	534,236			534,236	5,876,591	
OTHER STATE REV-SPED-PREV YR.																0	0	
Universal Pre-K	01-6053-0-8590-000-0000-0000-100-000															0	527,883	
MENTAL HEALTH	01-6546-0-8590-000-0000-0000-100-000	527,863	43,989	43,989	43,989	43,989	43,989	43,989	43,989	43,989	43,989	43,989	43,989	43,989			527,883	
STATE LOTTERY	01-6300-0-8560-000-0000-0000-100-000	504,553		267,986					6,122							-267,986	486,189	504,553
Learning Recovery	01-7435-0-8590-000-0000-0000-100-000															0	0	
DONATION																0	0	
K-12 SWP	01-6388-0-8590-000-0000-0000-100-000															0	0	
E-RATE	01-0335-0-8690-000-0000-0000-100-000															0	0	
CAREER TECH ED INCENT GRANT	01-6387-2-8590-000-0000-0000-100-000															0	0	
FEDERAL REVENUES	01-3010-0-8290-000-0000-0000-100-000	2,464,631		616,158						616,158						616,158	2,464,631	
PROP 28 Arts and music	01-6770-0-8590-000-0000-0000-100-000	1,012,231														1,012,231	1,012,231	
Total Cash Received		105,864,752	4,392,339	4,093,754	14,810,696	6,606,849	6,517,446	13,470,754	6,637,834	6,323,905	14,957,094	6,610,882	6,610,882	14,074,195	-2,594,793	3,352,912	105,864,752	
		105864752	0															
Expenses																		
Salaries-Certified	1XXX	40,845,709	479,235	3,452,279	3,520,365	5,167,519	3,201,486	3,301,631	3,403,949	3,411,947	3,466,504	3,834,937	3,811,788	3,694,120		40,845,709		
Salaries Classified	2XXX	10,322,063	706,463	906,524	903,273	1,161,468	857,560	1,030,953	768,006	790,040	802,790	800,646	800,112			10,322,063		
Benefits	3XXX	19,412,819	296,042	1,450,652	1,211,808	1,195,823	2,408,828	2,337,074	2,215,761	1,161,573	2,490,033	1,429,275	1,405,558	1,799,892		19,412,819		
Materials	4XXX	14,947,415	831,295	2,258,102	2,187,805	1,765,510	665,559	622,556	1,778,214	1,041,760	1,371,969	2,308,445	54,489	61,911		14,947,415		
Operations	5XXX	16,457,298	796,613	955,078	726,499	3,600,444	1,247,567	1,764,037	1,530,103	1,382,034	1,315,716	1,764,548	1,314,432	2,060,227		16,457,298		
Other Exp	6XXX - 7XXX	4,750,000			2,375,000											4,750,000		
Total Exp		106,735,304	3,109,647	9,022,635	10,934,750	10,890,763	8,480,949	11,422,152	9,695,533	7,787,354	9,447,013	10,141,434	7,386,812	8,416,262			106,735,304	
		107066423	4,303,519	4,140,523	14,968,429	6,120,251	6,596,736	13,628,487	6,717,124	6,403,195	15,114,827	6,690,172	6,690,172	14,233,393	-2,464,857	3,924,454	107,066,423	
		107066423	0															
Expenses																		
Salaries-Certified	1XXX	40,726,566	477,837	3,442,209	3,510,096	5,152,445	3,291,806	3,292,000	3,394,020	3,401,994	3,456,392	3,823,751	3,800,669	3,683,345		40,726,566		
Salaries Classified	2XXX	10,300,019	704,954	904,588	901,344	1,158,988	855,728	1,018,773	766,366	788,553	801,076	802,511	798,936	798,403		10,300,019		
Benefits	3XXX	20,029,996	305,453	1,496,772	1,260,652	1,233,840	2,485,410	2,412,304	2,285,689	1,198,502	2,569,197	1,474,715	1,450,347	1,857,714		20,029,996		
Materials	4XXX	14,664,660	815,569	2,215,386	2,145,419	1,731,916	652,969	610,780	1,744,576	1,022,053	1,346,016	2,264,777	53,458	60,740		14,664,660		
Operations	5XXX	17,145,374	829,948	995,044	756,900	1,667,625	1,299,773	1,837,856	1,594,132	1,439,867	1,370,774	1,838,387	1,369,227	2,146,440		17,145,374		
Other Exp	6XXX - 7XXX	10,267,215	3,133,762	9,054,000	8,575,411	10,944,815	8,585,686	9,171,712	9,784,783	7,850,770	9,943,456	10,204,141	7,472,637	8,546,042		102,867,215		
		102867215													4,199,206			

Cash Flow Statement for FY26-27																		
Description	Code	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Pr. & Cu. Yr. Adj.	Accruals	Total	
Revenue																		
LCFF	01-0000-0-8011-000-0000-0000-100-000	46,835,963	2,341,798	2,341,798	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237	4,215,237		46,835,963	0	
EPA	01-1400-0-8012-000-0000-0000-100-000	26,622,843		6,655,711												26,622,843	0	
PECF															0	0	0	
LCF-PR. YR															0	0	0	
LCF/Revenue LIMIT TRFS/CHASEE															0	0	0	
LCF/EL In Lieu of PROP TX	01-0000-0-8096-000-0000-0000-100-000	20,795,413		1,247,725	2,495,450	1,663,633	1,663,633	1,663,633	1,663,633	2,882,244	1,950,610	1,950,610	81,939	1,950,610	20,795,413	0	0	
MANDATED CST REM	01-0000-0-8550-000-0000-0000-100-000	275,480		1,950,610		193,541									-1,950,610	275,480	0	
PR Y EL In Lieu of PROP TX															-246,261	664,823	1,240,359	
STATE LOTTERY	01-1100-0-8560-000-0000-0000-100-000	1,240,359			246,261				313,929		261,608				0	0	0	
Dual Enrollment	01-7339-0-8590-000-0000-0000-100-000														0	0	0	
INTEREST															0	0	0	
ALL OTHER LOCAL REVENUES	01-0000-0-8590-000-0000-0000-100-000	1,728,705													1,728,705	0	0	
Arts Music Grant	01-6762-0-8590-000-0000-0000-100-000														0	0	0	
SPED-CURRENT YR.	01-6500-0-8311-000-5001-0000-210-000	6,000,964													545,542	6,000,964	0	
OTHER STATE REV-SPED-PREV YR.															0	0	0	
Universal Pre-K	01-6053-0-8590-000-0000-0000-100-000														0	0	0	
MENTAL HEALTH	01-6546-0-8590-000-0000-0000-100-000	539,035	44,920	44,920	44,920	44,920	44,920	44,920	44,920	44,920	44,920	44,920	44,920	44,920		539,035	0	
STATE LOTTERY	01-6300-0-8560-000-0000-0000-100-000	504,553			267,986				6,122						0		0	
Learning Recovery	01-7435-0-8590-000-0000-0000-100-000														0	0	0	
DONATION															0	0	0	
K-12 SWP	01-6388-0-8590-000-0000-0000-100-000														0	0	0	
E-RATE	01-0335-0-8690-000-0000-0000-100-000														0	0	0	
CAREER TECH ED INCENT GRANT	01-6387-0-8590-000-0000-0000-100-000														0	0	0	
FEDERAL REVENUES	01-3010-0-8290-000-0000-0000-100-000	2,530,174			632,544				632,544						632,544	2,530,174	0	
PROP 28 Arts and music	01-6770-0-8590-000-0000-0000-100-000				1,012,231										1,012,231	1,012,231	0	
Total Cash Received		108,085,720	4,337,327	4,179,985	15,103,649	6,186,387	6,662,872	13,763,707	6,783,260	6,469,331	15,250,047	6,756,308	6,756,308	14,371,286	-2,464,857	3,930,107	108,085,720	
		108,085,720	0															
Expenses																		
Salaries-Certified	1XXXX	41,763,978	490,009	3,529,892	3,599,508	5,283,692	3,375,656	3,375,856	3,480,474	3,488,652	3,544,436	3,924,152	3,897,482	3,777,169		41,763,978	0	
Salaries- Classified	2XXXX	10,564,781	723,075	927,840	924,513	1,188,780	877,725	1,049,960	786,057	808,617	821,667	823,140	819,473	818,926		10,564,781	0	
Benefits	3XXXX	20,823,206	317,550	1,556,046	1,310,575	1,282,702	2,583,835	2,507,834	2,376,205	1,245,964	2,670,940	1,533,115	1,507,782	1,930,658		20,823,206	0	
Materials	4XXXX	14,679,837	816,414	2,217,679	2,148,640	1,733,708	653,645	611,412	1,746,382	1,023,111	1,347,409	2,267,121	53,513	60,803		14,679,837	0	
Operations	5XXXX	17,151,560	830,218	995,368	757,147	1,668,169	1,300,197	1,838,454	1,594,651	1,440,336	1,371,221	1,838,986	1,369,673	2,147,139		17,151,560	0	
Other Exp	6XXXX - 7XXXX																	
Total Exp		104,983,362	3,177,266	9,226,825	8,740,383	11,157,050	8,791,057	9,378,516	9,983,778	8,006,681	9,755,673	10,383,514	7,647,924	8,734,695		104,983,362		
																	3,302,858	

Appendix B:

Board Member Spotlights



Board of Directors Spotlight: **Mark Holman**

Please share why you volunteer on the Board at Visions In Education.

As a successful local CEO who values education and family, volunteering on the Board at Visions In Education allows me to give back to my community while advancing my personal and professional priorities for community development. I'm passionate about ensuring all students have access to high-quality education and personalized learning experiences, and I'm committed to contributing my skills and experiences to support Visions In Education's mission. Serving on the Board is a fulfilling way for me to combine my dedication to education, family, and public service.

What is it about Visions that made you want to be part of our school community?

I was drawn to Visions In Education both because of its commitment to personalized learning and flexibility in education and the potential to impact public education more broadly. I believe every student deserves the opportunity to learn in a way that best suits their needs and goals, and Visions embodies that philosophy. Being part of the Visions school community allows me to contribute to shaping the future of education and making a positive impact on students' lives.

How might you describe the difference that our teachers and staff are making by meeting the individual and unique needs of each student?

The impact of Visions' teachers and staff in meeting the individual and unique needs of each student is profound. By personalizing education plans and providing one-on-one support, they create a learning environment where every student can thrive. This tailored approach not only drives academic success but also fosters confidence, motivation, and a sense of belonging in each student. By recognizing and accommodating diverse learning styles, interests, and challenges, our teachers and staff empower students to reach their full potential and achieve their goals. Their dedication to meeting students where they are and helping them succeed sets a foundation for lifelong learning and success beyond the classroom. Ultimately, our teachers help students shape their futures and equip them with the skills and confidence to navigate the world with purpose and resilience.

What is one way that Visions is making a difference in our community from your perspective?

By offering personalized learning experiences, flexible schedules, and comprehensive support services, Visions ensures that every student has the chance to succeed academically and personally. This commitment to inclusivity and excellence both empowers individual students and also contributes to the overall strength and vitality of our communities. Visions fosters a culture of lifelong learning and empowerment, preparing students to become engaged citizens, future leaders, and positive contributors to our society. Another way Visions contributes is to lead among the broader charter school community. Given our location near the Capitol and our high-quality management, educational, and governance practices, we are able to help the State of California learn new ways to improve public education statewide. Being an incubator of public school innovation was the original intent of the California Charter Schools Act.

As a member of the Board, you have an important policy and oversight role to ensure the school is achieving its mission. How would you describe your role in holding Visions accountable for meeting our goals to a variety of stakeholders, including families, staff, and taxpayers?

As a member of the Board, my role in holding Visions accountable for meeting our goals involves several key responsibilities. First and foremost, I work alongside fellow Board members to establish clear policies and objectives aligned with the school's mission. This includes regularly reviewing and evaluating the school's performance metrics and progress towards achieving our goals.

To ensure accountability to stakeholders such as families, staff, and taxpayers, I actively engage in oversight activities, such as monitoring financial stewardship, compliance with regulations, and the effectiveness of educational programs. I participate in regular Board meetings where we discuss strategic initiatives, review data and progress, and address any concerns raised by stakeholders.

Transparency is paramount in accountability, so I advocate for open communication channels between the Board, administration, staff, families, and the community. This includes providing opportunities for stakeholders to give feedback, ask questions, and voice concerns regarding the school's operations and performance. Listening is critical.

Additionally, I believe in fostering a culture of continuous improvement, where we regularly assess our practices and policies to identify areas for enhancement and ensure alignment with our mission and values. By actively fulfilling my oversight role and promoting accountability measures, I strive to uphold the trust and confidence of all stakeholders in Visions In Education as we work together to fulfill our shared educational goals.

One of the most important jobs I have as Chair is to work with our Superintendent to create a sustainable culture of good governance.

What are you most passionate about? How are you able to pursue that passion by serving on our Board?

I'm passionate about many things, including liberty and innovation. Serving on the Board at Visions In Education allows me to advocate for policies and initiatives that prioritize family involvement in education. By promoting innovation in a well-managed public school environment where teachers and families and other caregivers are valued partners in students' learning journeys, I can help the State of California create a more enriching and effective educational experience for all students.

Please share a bit about your background, family, and what you like to do in your spare time.

Outside of my professional endeavors, my family is my greatest joy and priority. I'm married to my wonderful wife, Jennifer, and we have a 10-year-old son who keeps us both grounded and inspired. Spending quality time with my family, whether it's exploring historical sites, cooking together, spending time in the wilderness, playing games, or simply sharing stories around the dinner table, are among the activities I cherish most in life.

In my spare time, I'm deeply interested in history, which ties into my involvement as a former Chairman of the Board of the Patrick Henry Memorial Foundation. Learning about and gaining insight from the past is both a passion and a source of inspiration for me. Additionally, I'm deeply involved in community service and my church, as giving back to others is a core value that drives me in both my personal and professional life.

Is there anything else you'd like to add?

I would like to express my deep gratitude to Visionaries—both past and present—for the great honor of serving this innovative and transformative organization.

Board of Directors Spotlight: Terrence Shelton



Please share why you volunteer on the Board at Visions In Education.

Every student that walks across the stage to receive their diploma is a reminder of why I volunteer on this Board. Preparing students for success in a rapidly changing world is a pursuit that never ends. I am here to help create a learning environment that prepares people for these changes, and builds confidence for people to be an active part of those changes.

What is it about Visions that made you want to be part of our school community?

Before joining the Board, I'd heard nothing but great things about Visions. A trusted colleague of mine homeschooled her two children at Visions from Kindergarten to 8th grade. Although I didn't know much about non-classroom based schools at the time, I was amazed at what and how her children were learning and at their student success. Many years later, another colleague told me about an opportunity to join the Board. Now, there were two people I highly regarded saying equally amazing things about the school. After doing my own research, I knew I had to be part of it.

How might you describe the difference that our teachers and staff are making by meeting the individual and unique needs of each student?

The people at Visions are all committed to student success. They know that this happens when you focus on not only the academics, but the social and wellbeing aspects of our students' lives as well. Visions has programs that support the whole student.

What is one way that Visions is making a difference in our community from your perspective?

Visions is a leader in this space. We focus on student success, but we also stand in our value of integrity. We do things the right way and without cutting corners. A school leading the way like Visions shows what can be done and how it should be done, setting the example for other schools to follow and influencing policy in support of all students.

As a member of the Board, you have an important policy and oversight role to ensure the school is achieving its mission. How would you describe your role in holding Visions accountable for meeting our goals to a variety of stakeholders, including families, staff, and taxpayers?

Challenge, support, and advocate. Challenge the team to innovate, support the team on their decisions, and be an advocate for Visions in my network.

What are you most passionate about? How are you able to pursue that passion by serving on our Board?

I'm committed to fostering sustainable communities, particularly by empowering young individuals. My focus lies in enhancing the education system, fostering mentorship opportunities, and ensuring career readiness for youth. Joining the Visions Board perfectly aligns with these passions. Visions offers a pathway to equitable access to top-tier education, characterized by greater flexibility compared to traditional public schools.

Please share a bit about your background, family, and what you like to do in your spare time.

I am a proud husband and father of three. My family is the purpose for everything I do. We like spending family time watching movies, reading, and playing board games. I grew up in a single parent home and some of my best memories are made of moments like those, so I want to create similar moments for them.

Is there anything else you'd like to add?

Visions' faculty and staff is truly amazing. Their commitment to our students and to each other is evident in every interaction. They empower the people who will change our future for the better and I stand in awe. I'm so proud to be part of this Board.

Board of Directors Spotlight: Clark Shueh



Please share why you volunteer on the Board at Visions In Education.

I am inspired by Visions In Education's Vision, Mission, and Values! Children are our future! I volunteer my time, unique talents, backgrounds, and experiences to advocate for them as a meaningful way to contribute to education, bring about a positive, long-lasting impact, and make a difference in the lives of students and families within the community.

What is it about Visions that made you want to be part of our school community?

I met Visions In Education Superintendent Steve Olmos at the San Juan Education Foundation Gala. I learned that Visions is a free, non-classroom-based public charter school that serves over 7,200 TK-12 students in 9 counties. It offers students flexible and personalized service through their Independent Study, University Prep, and Home School programs. I was intrigued and wanted to learn more.

Over the next week, I researched and learned about Visions' leadership team, teachers, and staff, the innovative use of technology and educational approaches, and the flexibility of education options beyond traditional public schools. Visions is legit with a long, solid track record.

What drew me in was how well Visions served its diverse and inclusive student demographics, including many special needs kids with Individualized Education Programs (IEPs). I can fully relate because my son had an IEP throughout his high school years. I am grateful that he is successful because of the partnership and support we received.

How might you describe the difference that our teachers and staff are making by meeting the individual and unique needs of each student?

Each student is unique. Visions teachers and staff understand this and work together to address the social-emotional and academic needs of each student. They employ the appropriate tools, resources, and techniques, including Multi-Tiered Systems of Support (MTSS), synchronous instruction, educator cohorts, grade banding, and service-based solutions.

What is one way that Visions is making a difference in our community from your perspective?

Communication is key to connecting with our community, and Visions does this brilliantly through The Wire. It is the central newsletter and one-stop shop for our community to stay informed on important announcements, events, stories, news, resources, helpful links, and connections to social media.

As a member of the Board, you have an important policy and oversight role to ensure the school is achieving its mission. How would you describe your role in holding Visions accountable for meeting our goals to a variety of stakeholders, including families, staff, and taxpayers?

As a Visions board member, I have a fiduciary duty to act in the best interest and benefit of our stakeholders, holding Visions accountable to meet our goals and to achieve the mission. I would hold Visions to facilitate clear and transparent communications, collect/analyze/report on relevant school performance data, implement

stakeholder feedback channels, establish performance targets and accountability measures with a focus on the goals, conduct regular evaluations and performance reviews against the goals, ensuring financial transparency and stewardship with public funds, and foster engagement and collaboration amongst stakeholders.

What are you most passionate about? How are you able to pursue that passion by serving on our Board?

I am passionate about technology and data and how they play a critical role to inform and help drive Visions' goals and policies. Visions' LPAD Student Support System is the clever technology that provides a secure single point of entry for students, parents, teachers, and administrators [and] that integrates and streamlines programs and platforms. Visions' use of Data-Driven Instruction encapsulates a robust set of ongoing practices that focuses on assessing student learning, analyzing assessment data, and adjusting instruction in response to the assessment data in intentional cycles. These capabilities make a geek like me happy, and I will continue to support them as a board member.

Please share a bit about your background, family, and what you like to do in your spare time.

My family immigrated to America from Taiwan when I was six years old. I spoke only Mandarin when I started first grade and was immersed in an English-only classroom. I struggled at first, but the more I practiced speaking English, the quicker I learned. In high school, I became interested in technology and enrolled in the Electronics Academy program. I graduated college with a Bachelor of Science degree in Electrical Engineering and [have] worked in the High-Tech industry for the past 30 years.

My wife is a 3rd-grade public school teacher, and my son is studying Computer Science in college. My passion for STEM has had a generational influence.



In my spare time, I volunteer with the Folsom Lake Symphony, Bayside Church Folsom, City of Folsom Community Emergency Response Team (CERT), Intel Medical Emergency Response Team (MERT), lead an Intel PC Pals team, and lead a music jam band. My hobbies include computers, coding, gaming, STEM, music, painting, photography, culinary arts, HAM radio, medical skills, motorcycling, mountain biking, SUP [stand-up paddle boarding], snowboarding, backpacking, various individual and team sports, reading, writing, finance, and gardening.



Is there anything else you'd like to add?

Prioritizing your education and developing a growth mindset are the keys that open many great opportunities. Don't let your circumstances or history determine your destiny. Take ownership of your future, and go do something wonderful!



Board of Directors Spotlight: Sandra Morales

Please share why you volunteer on the Board at Visions In Education.

Visions is renowned for its trailblazing approach to education. I am passionate and driven by a desire to push the boundaries of traditional education. I'm eager to contribute my skills and insights, enriching the school's journey towards achieving its forward-thinking mission and goals.

What is it about Visions that made you want to be part of our school community?

Visions' mission resonated with my personal interests and professional goals. I wanted to be part of an organization that shares my dedication and commitment to pioneering educational innovation, fostering student success, and championing diversity, inclusion, and community engagement.

How might you describe the difference that our teachers and staff are making by meeting the individual and unique needs of each student?

At Visions, teachers and staff create an environment where students feel seen, heard, and supported as individuals. This fosters a sense of responsibility that lays the foundation for lifelong learning, personal fulfillment, and success in their chosen paths.

What is one way that Visions is making a difference in our community from your perspective?

At Visions, the staff is committed to equipping students with the skills, knowledge, and confidence to pursue their passions and overcome challenges. In doing so, they transform students' educational experiences, empower them to reach their full potential and make meaningful contributions to their communities and the world.

As a member of the Board, you have an important policy and oversight role to ensure the school is achieving its mission. How would you describe your role in holding Visions accountable for meeting our goals to a variety of stakeholders, including families, staff, and taxpayers?

To families, my role on the Board is to ensure that Visions provides its students with the best possible education and support. I would also like to emphasize the crucial role your feedback plays in our decision-making process. Your insights and concerns are invaluable in helping us better understand your needs and improve our services. We can work together to ensure that Visions remains a place where every student can thrive.

To staff, the Board's oversight role is essential for maintaining a supportive and conducive work environment for staff members. This includes prioritizing staff well-being and professional development. As board members, we aim to provide policies and direction to create an environment where staff feel valued, empowered, and equipped to fulfill their roles effectively.

To taxpayers, the Board's commitment is to ensure that the educational needs of Visions students are met with utmost efficiency and effectiveness. To achieve this, we closely monitor Visions' financial performance, budget allocations, and compliance with regulatory requirements. By holding Visions accountable for meeting

its objectives, we fulfill our dedication to providing high-quality education that yields a good return on investment for taxpayers and contributes positively to the community.

Overall, my role on the Board involves balancing the interests of various stakeholders while fostering transparency, collaboration, and a culture of accountability.

What are you most passionate about? How are you able to pursue that passion by serving on our Board?

I'm passionate about advocating for resources to improve education and making a meaningful difference in the lives of students and communities. Serving on the Visions Board provides a platform and opportunities for collaboration to promote, innovate, advocate, support, and champion initiatives that foster inclusivity and advance the quality and accessibility of education for all students.

**San Juan Unified School District
PETITIONER CERTIFICATION**

(must be completed and signed by petitioner)

Instructions to Lead Petitioner
<ol style="list-style-type: none"> 1. Complete and review the Cover/Intake and Petitioner Certification forms 2. Insert the petition page numbers in the far right column of the 15 Element & Supplemental Criteria of the Evaluation Matrix.(entitled: "located on Page(s)") 3. Complete, sign and submit this Petitioner Certification page and forms with the charter petition

<p>Education Code §47605(a)(1): A petition for the establishment of a charter school shall identify a single charter school that will operate within the geographic boundaries of that school district. A charter school may propose to operate at multiple sites within the school district if each location is identified in the charter school petition. The petition may be submitted to the governing board of the school district for review after either of the following conditions is met:</p>		
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(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation	YES	NO
(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation	YES	NO

Education Code §47605(b): A petition is deemed received by the governing board of the school district for purposes of commencing the timelines described in this subdivision on the day the petitioner submits a petition to the district office, along with a signed certification that the petitioner deems the petition to be complete.

<p>I hereby certify under the laws of the State of California and the United States that the foregoing petition and cover page(s) are deemed complete, true and correct. I understand and acknowledge that failure to provide accurate or complete information may subject the charter to revocation if later discovered and material to compliance with the Charter Schools Act.</p>		
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STEVE OLmos		9/19/2024
<u>name of lead petitioner</u>	<u>signature of lead petitioner</u>	<u>date</u>

BRIAN T GINTER		9/19/2024
<u>name of district personnel receiving petition</u>	<u>signature of district personnel receiving petition</u>	<u>date</u>

Petition Appeal Consideration & Acceptance E.C. §47605(k)(1)(A) (COE Office Use Only)		
Petitioner submitted the charter school petition appeal to the county board of education within 30 days of denial by the governing board of the school district as required by law	YES	NO
The charter school petition appeal includes new information or changes to the original petition that was submitted to the district. <i>If yes, the petition will be immediately remanded back to the district.</i>	YES	NO
This is a resubmission of the charter school's petition appeal. The school district governing board denied the petition after reconsideration of the petition's new or different material terms to its charter.	YES	NO

**San Juan Unified School District
CHARTER SCHOOL PETITION EVALUATION MATRIX**

Petitioner Information		Petition Review and Presentation Timelines (District Use Only)		
Name of Proposed Charter School:		INITIAL PETITION	PETITION ON APPEAL	RENEWAL
		<i>District that Denied Petition (if on appeal):</i>		
				X
Name & Position of Lead Petitioner:		Petition Submitted Date: 9/19/2024	Public Hearing Date Due: 11/18/2024 Date Held: 10/22/2024	Decision by Board (90 days from submission but may be extended 30 days if mutually agreed) Date Due: 12/18/2024
Phone and Email:				Date of Board Decision: 12/17/2024
Address:				
Proposed Grade Span for 1st Year		Was an extension requested?		
		YES	NO	

Facility Information		
Facilities Have Been Secured (select yes or no)	(X) YES (List proposed address below)	() NO (List facilities being considered below)
Proposed Facility Address	11931 Foundation Place Gold River CA 95670	
Facilities Being Considered (include any Prop 39 Facility Requests being proposed)		

Related Business Organizations and Other Corporate Affiliations

List all corporations or business entities related to the corporation proposed to operate the charter school and/or lead petitioner(s). Explain whether, and to what extent, those other entities will participate in operating the charter school (use additional pages if necessary)

Related or Affiliated Entity Name and Contact Information	Services to be Provided, if any

Affiliated Schools and Prior Charter School Experience

Any past or current operational charter schools affiliated with proposed charter school?	YES	NO
Name of affiliated school(s)		
Mailing Address		
Name of Authorizing Agency & Contact Name		
Authorizing Agency Contact Phone and email		

Special Education - SELPA Information

Has Charter School applied for or been approved as LEA member of SELPA?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	If YES , Provide LEA #,Name of SELPA & Contact	El Dorado County Charter SELPA
If NO , explain intent for special education compliance as a charter school in the charter petition. (See Supplemental Criteria section of the Evaluation Matrix)			

The 15 Charter Elements

Criteria in RED indicates a description that is required under law to be included in the charter petition.

Criteria in BLACK are descriptions strongly suggested to be included to ensure that the charter petition is reasonably comprehensive

A. Description of Vision, Mission and Educational Program			
Evaluation Criteria: E.C. §47605(c)(5)(A)	Evaluation Standard Met		
THE PETITION DESCRIBES, AT MINIMUM	Yes	No	Located on Page(s)
1. Targeted Student Populations and Community Need			
a. students the charter school will attempt to educate and a demonstration of need for proposed educational program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	60
b. grade levels and number of students the charter school plans to serve	<input checked="" type="checkbox"/>	<input type="checkbox"/>	60, 15-23
c. a clear, concise school mission and vision statement that align with the target population	<input checked="" type="checkbox"/>	<input type="checkbox"/>	55
d. the needs and challenges of the student groups to be served	<input checked="" type="checkbox"/>	<input type="checkbox"/>	61
2. Attendance			
a. school year/academic calendar, number of school days and instructional minutes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	62
b. attendance expectations and requirements, including enrollment projections	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15-18, Apx. N
c. master/daily schedule and proposed bell schedule	<input type="checkbox"/>	<input type="checkbox"/>	NA
3. What It Means to Be an Educated Person in the 21st Century			
a. goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners	<input checked="" type="checkbox"/>	<input type="checkbox"/>	59
b. list of academic skills and qualities important for an educated person	<input checked="" type="checkbox"/>	<input type="checkbox"/>	59
c. list of general non-academic skills and qualities important for an educated person	<input checked="" type="checkbox"/>	<input type="checkbox"/>	59
4. How Learning Best Occurs/Instructional Design, including subgroup program (CCR §11967.5.1. (f)(C)			
a. a framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population	<input checked="" type="checkbox"/>	<input type="checkbox"/>	63,96
b. description of learning setting (e.g. site-based matriculation, independent study, tech-based)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	80, 18-23
c. instructional approaches and strategies school will utilize that will enable the school's students, including subgroup populations such as English language learners (ELL), to master the content including subgroup populations such as English language learners (ELL), to master	<input checked="" type="checkbox"/>	<input type="checkbox"/>	76, 98-99
d. process for developing or adopting curriculum and teaching methods	<input checked="" type="checkbox"/>	<input type="checkbox"/>	65, 78,112
e. how the charter school will identify and meet the needs of students with disabilities, ELLs, students achieving substantially above or below grade level expectations, and other special student populations - the description demonstrates understanding of the likely ELL population - includes sound approach to identify and meet the needs of subgroup populations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	75-77, 86, 99
f. special education plan including, but not limited to, the means by which the charter school will comply with the provisions of EC section 47641	<input checked="" type="checkbox"/>	<input type="checkbox"/>	75-77, 101
g. a plan for professional development that aligns with the charter school's proposed program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	111

5. Materials, Including Technology			
a. how staff's and students' technology resources are aligned to the instructional program and meet state assessment requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	59, 74, 91
b. what materials are available to students: student-to-computer ratio appears reasonable	<input checked="" type="checkbox"/>	<input type="checkbox"/>	33, 74, 91
c. a description or plan for providing adaptive technology for SPED students	<input checked="" type="checkbox"/>	<input type="checkbox"/>	76, 84
d. Common Core technology standards, digital assessments, and professional learning	<input checked="" type="checkbox"/>	<input type="checkbox"/>	75
6. Annual Goals			
a. annual goals for all pupils and for each subgroup of pupils identified pursuant to section 52052 that apply to the grade levels served	<input checked="" type="checkbox"/>	<input type="checkbox"/>	77, 15, 293
b. goals tied to state priorities listed in EC section 52060(d) and LCAP, as appropriate - additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	119
c. specific annual actions designed to achieve the stated goals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	275
7. Description Requirements for Charter Schools Serving High School Students			
a. how parents will be informed about the transferability of courses to other public high schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	98
b. how parents will be informed about the eligibility of courses to meet college entrance requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	97, 126
c. how each student will receive information on how to complete and submit a FAFSA or California Dream Act Application at least once before the student enters grade 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	77
d. how the exit outcomes will align to mission, curriculum and assessments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	115-129
e. affirmation that all students will have the opportunity to take courses that meet the 'A-G' requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	64, 122
f. planned graduation requirements and WASC accreditation are defined	<input checked="" type="checkbox"/>	<input type="checkbox"/>	97, 127, 218
Comments by review team:			
B. Measurable Student Outcomes			
<u>Evaluation Criteria: E.C. §47605(c)(5)(B)</u>			Evaluation Standard Met
THE PETITION DESCRIBES, AT MINIMUM YES NO			Located on Page(s)
1. Measurable pupil outcomes for all groups, i.e. specific assessment methods or tools listed for each exit outcome	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
2. A description of how pupil outcomes align with the state priorities consistent with LCAP, as described in EC 52060(d), that apply for the grade levels served or the nature of the program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	119, 123
3. Specific annual actions designed to achieve the stated goals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	115, 297
4. Additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	115, 297
5. Description of how pupil outcomes will address state content and performance standards in core academic areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
6. Description of how exit outcomes align to the mission and instructional design of the program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	117
7. Description or affirmation that "benchmark" skills and specific classroom-level skills will be developed	<input checked="" type="checkbox"/>	<input type="checkbox"/>	24-27, 86
8. School-wide student performance goals students will achieve over a given period of time, including projected attendance levels, dropout percentage, and graduation rate goals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	24-27, 293
Comments by review team:			

C. Student Progress Measurement			
Evaluation Criteria: E.C. §47605(c)(5)(C) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. Assessment tools that include all required state and federal assessment (SBAC, ELPAC, etc.) for purposes of accountability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
2. At least one assessment method or tool listed for each of the exit assessments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
3. A variety of alternative assessment tools, including tools that employ objective means of assessment consistent with the measurable pupil outcomes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
4. Chosen assessments are appropriate for standards and skills the charter school seeks to measure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	124
5. A plan for collecting, analyzing/utilizing and reporting student/school performance to charter school staff and to students' parents and guardians, and for utilizing the data continuously to monitor and improve the charter school's educational program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	42, 51, 126
Comments by review team:			
D. Governance Structure			
Evaluation Criteria: E.C. §47605(c)(5)(D) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. Evidence of the charter school's incorporation as a nonprofit benefit corporation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	130, 514-516
a. provides the names and relevant qualifications of all persons whom the petitioner nominates to serve on the governing body of the charter school.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
b. includes a set of bylaws and basic policies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	517
2. Evidence that the organizational technical designs of the governance structure reflect:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	34, 132, 520-521
- a seriousness of purpose to ensure that the charter will become and remain a viable enterprise - understanding and assurance of compliance with open meeting requirements			
3. Key features of governing structure including, but not limited to:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	130
a. delineation of roles and responsibilities of the governing board and staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	132
b. a clear description of the flexibility and level of autonomy the charter school has from the charter management organization over budget, expenditures, personnel, and daily operations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	130
c. size/composition of board, board committees and/or advisory councils	<input checked="" type="checkbox"/>	<input type="checkbox"/>	519, 522
d. method for selecting initial board members and election/appointment for board member replacement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	519
4. A process for involvement or input of parents/guardians in the governance of the charter school including:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	139
a. a clear delineation of roles and responsibilities of parent councils, advisory committee or other supporting groups	<input checked="" type="checkbox"/>	<input type="checkbox"/>	136, 656, 685
b. a description how it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at, the charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9, 161
5. Specific policies and internal controls that will prevent fraud, embezzlement, and conflict of interest and ensures the implementation and monitoring of those policies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	135-136, 530, 535, 539
6. A description and frequency of board trainings/workshops	<input checked="" type="checkbox"/>	<input type="checkbox"/>	135
7. Other important legal or operational relationships between the charter school and granting agency	<input checked="" type="checkbox"/>	<input type="checkbox"/>	965
Comments by review team: Apx. J and P support. Include 1(a) of this section. Not included in petition.			

E. Employee Qualifications			
Evaluation Criteria: E.C. §47605(c)(5)(E) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. Core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates (new in July 1, 2020)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	144-145
2. Those positions that the charter school regards as key, and specifies the additional qualifications expected of individuals assigned to those positions, their responsibilities and accountability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	144-145, 485
3. General qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications shall be sufficient to ensure the health and safety of the charter school's faculty, staff, and students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	145-146, Apx I
4. A clear plan for recruitment, selection, development and evaluation of staff and charter school leader	<input checked="" type="checkbox"/>	<input type="checkbox"/>	142-145, 29, 108, 136
5. Roles and lines of authority for board and management positions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	134-137, 555
6. Qualifications for non-core, non-college prep teaching positions staffed by non-certified teachers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	145
7. Proposed teacher to student ratio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9, 334
Comments by review team:			
F. Health and Safety Procedures			
Evaluation Criteria: E.C. §47605(c)(5)(F) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. A comprehensive charter school safety plan and assurance that all charter school staff will be trained on this plan and that the plan will be updated annually	<input checked="" type="checkbox"/>	<input type="checkbox"/>	148-150, 584, 590, 152
2. Assurances that the charter school will require a criminal background clearance report, and proof of tuberculosis examination prior to employment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	148-149
3. Assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the CDE online training module available to all employees who interact with students	<input checked="" type="checkbox"/>	<input type="checkbox"/>	152-153
4. Affirmation that charter schools with grades 7-12 will adopt a suicide prevention policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	151-152
5. Health and safety practices for students and staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	32, 148
a. references include health and safety related policies/procedures or the date by which they will be adopted and submitted to the authorizer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	148, 171
7. Assurances on the compliance with ADA (Americans with Disabilities Act)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7-8, 102
Comments by review team:			

G. Racial and Ethnic Balance			
Evaluation Criteria: E.C. §47605(c)(5)(G) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. Specific practices/policies the charter school will design and implement to attract a diverse applicant pool/enrollment that is reflective of the general population, including special populations residing within the territorial jurisdiction of the district	<input checked="" type="checkbox"/>	<input type="checkbox"/>	157
2. Practices and policies appear likely to achieve racial and ethnic balance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	157
3. The outreach strategies, identifying specifically who the targeted groups will be, including developed or planned benchmarks for achieving balance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	157
4. Types of supports that will be provided to maintain enrollment balance (counselors, support staff, medical-related staff, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	NA
Comments by review team:			

H. Admissions Requirements, If Applicable			
Evaluation Criteria: E.C. §47605(c)(5)(H) THE PETITION DESCRIBES, AT MINIMUM YES NO	Evaluation Standard Met		Located on Page(s)
	Yes	No	
1. The following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state	<input checked="" type="checkbox"/>	<input type="checkbox"/>	157, 161
2. A clear description of admission policies that meet the state and federal permissive preferences	<input checked="" type="checkbox"/>	<input type="checkbox"/>	162
3. A clear description of how students in the community will be informed and given an equal opportunity to attend the charter school. All promotional material must clearly state the charter school will serve ALL students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	157, 161
4. Proposed admissions and enrollment requirements, process and timeline, and includes :	<input checked="" type="checkbox"/>	<input type="checkbox"/>	161-163
a. information to be collected through the interest form, application form, and/or enrollment form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	462
b. assures enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission	<input checked="" type="checkbox"/>	<input type="checkbox"/>	161
5. Description of the public random drawing processes that coincide with state and federal laws	<input checked="" type="checkbox"/>	<input type="checkbox"/>	162
6. Assurances that preferences, if given, are not likely to negatively impact the racial, ethnic and unduplicated balance the charter school strives to reflect	<input checked="" type="checkbox"/>	<input type="checkbox"/>	162
Comments by review team: Items 2 and 3 should have a clear description of policies and related promotional materials.			

I. Annual Independent Financial Audits				
Evaluation Criteria: E.C. §47605(c)(5)(I)		Evaluation Standard Met		Located on Page(s)
THE PETITION DESCRIBES, AT MINIMUM YES NO		Yes	No	
1. The manner in which the audit will be conducted		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
2. Procedures to select and retain an independent auditor including:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
- qualifications that will be used for the selection of an independent auditor				
- assurance that the auditor will have experience in education finance				
3. Assurance that the annual audit will employ generally accepted accounting principles		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
4. Scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required under law		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
5. A process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
6. Assurance that the charter school will satisfy any audit deficiencies to the satisfaction of the authorizer		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
7. Who is responsible for contracting with and overseeing the independent audit		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
Comments by review team:				
J. Suspension and Expulsion Procedures				
Evaluation Criteria: E.C. §47605(c)(5)(J)		Evaluation Standard Met		Located on Page(s)
THE PETITION DESCRIBES, AT MINIMUM YES NO		Yes	No	
1. A process for suspensions of fewer than 10 days, including		<input checked="" type="checkbox"/>	<input type="checkbox"/>	167, 181
a. oral or written notice of the charges against the pupil		<input checked="" type="checkbox"/>	<input type="checkbox"/>	180-182
b. if the pupil denies the charges, an explanation of the evidence that supports the charges		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166,181
c. how an opportunity will be provided for the pupil to present his/her rebuttal to the charges		<input checked="" type="checkbox"/>	<input type="checkbox"/>	181
2. A process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including		<input checked="" type="checkbox"/>	<input type="checkbox"/>	167, 182
a. timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights		<input checked="" type="checkbox"/>	<input type="checkbox"/>	183-184
b. a process of hearing adjudicated by a neutral officer within a reasonable number of days, and at which the pupil has the right to bring legal counsel or an advocate		<input checked="" type="checkbox"/>	<input type="checkbox"/>	188, 184-184
3. A clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided written notice and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian		<input checked="" type="checkbox"/>	<input type="checkbox"/>	169-170
4. Understanding of relevant laws protecting constitutional rights of students		<input checked="" type="checkbox"/>	<input type="checkbox"/>	166
a. provides for due process for all students and demonstrates understanding of the rights of students with disabilities in regard to suspension, expulsion and involuntary dismissal		<input checked="" type="checkbox"/>	<input type="checkbox"/>	189
b. explanation of how authorizer may be involved in disciplinary matters		<input checked="" type="checkbox"/>	<input type="checkbox"/>	187
Comments by review team: This section is very thorough				

K. California State Teacher Retirement System				
		Evaluation Standard Met		Located on Page(s)
	Yes	No		
<u>Evaluation Criteria: E.C. §47605(c)(5)(K)</u>				
THE PETITION DESCRIBES, AT MINIMUM YES NO				
1. A statement of what retirement options will be offered to employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
a. STRS (if STRS, then all teachers must participate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
b. PERS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
c. Social Security	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
2. Whether retirement will be offered with language clearly reflecting one of the following choices for each retirement system	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
- coverage will be offered to eligible employees				
- the charter school retains the option to elect the coverage at a future date				
- the charter school will not offer coverage				
3. Who is responsible for ensuring that the appropriate arrangements for coverage have been made	<input checked="" type="checkbox"/>	<input type="checkbox"/>	194	
Comments by review team:				
L. Public School Attendance Alternatives				
		Evaluation Standard Met		Located on Page(s)
	Yes	No		
<u>Evaluation Criteria: E.C. §47605(c)(5)(L)</u>				
THE PETITION DESCRIBES, AT MINIMUM YES NO				
1. Attendance alternatives for students residing within the county who choose not to attend the charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	196	
Comments by review team:				
M. Post-employment Rights of Employees				
		Evaluation Standard Met		Located on Page(s)
	Yes	No		
<u>Evaluation Criteria: E.C. §47605(c)(5)(M)</u>				
THE PETITION DESCRIBES, AT MINIMUM YES NO				
1. School district employee's return employment rights, including	<input checked="" type="checkbox"/>	<input type="checkbox"/>	198	
a. whether, and how staff may resume employment within the district or authorizer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	198	
b. the ability to transfer sick/vacation leave to and from charter and another LEA	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
c. whether staff will continue to earn service credit (tenure) in district while employed at charter	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
2. Whether collective bargaining contracts of charter authorizer will be a controlling document	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Comments by review team:	Clarify process for any district employee to return to San Juan Unified School District			

N. Dispute Resolution Procedures				
<u>Evaluation Criteria: E.C. §47605(c)(5)(N)</u>		Evaluation Standard Met		Located on Page(s)
THE PETITION DESCRIBES, AT MINIMUM YES NO		Yes	No	
1. A process for the charter and the authorizer to settle disputes relating to the provisions of the charter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	200-201	
2. The process by which charter will resolve internal complaints and disputes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	201	
a. includes Uniform Complaint procedures and description of how this process is communicated to parents, staff, and the community	<input checked="" type="checkbox"/>	<input type="checkbox"/>	604	
3. Acknowledgement that except those disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	201	
4. Statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	200-201	
Comments by review team:				
O. Closure Procedures				
<u>Evaluation Criteria: E.C. §47605(c)(5)(O)</u>		Evaluation Standard Met		Located on Page(s)
THE PETITION DESCRIBES, AT MINIMUM YES NO		Yes	No	
1. The procedures to be used if the charter school closes, including:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	203-204	
a. who is the responsible entity/person that will conduct closure-related activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	203-204	
b. process for submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>	204	
2. The maintenance plan for pupil records and the manner in which parents/guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	204-205	
3. A process of how charter will ensure a final audit of the charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	204-205	
a. an assurance it will be conducted within six months of closure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	204-205	
b. the disposition of the charter school's assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	205	
c. plans for disposing net assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	205-206	
4. The transfer and maintenance of personnel records in accordance with applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	205	
Comments by review team:				

Required Supplemental Criteria			
Financial/Administrative Plan			
Evaluation Criteria: E.C. §47605(c)(h)		Evaluation Standard Met	
The petition describes, at minimum Yes No		Yes	No
1. A First Year Operational Budget			
a. annual revenues and expenditures clearly identified by source	<input checked="" type="checkbox"/>	<input type="checkbox"/>	619
b. revenue assumptions in alignment with applicable state and federal funding formulas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
c. expenditure assumptions that reflect the school design plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
d. expenditure assumptions that reflect market costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
e. revenues from grants or other proposed fundraising that are not critical to fiscal solvency	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
f. minimum reserve level and projected positive ending fund balance (the larger of 3% of expenditures, or \$25,000)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
g. if expenditures exceed revenues in first year of operations, identifies sources of capital sufficient to cover deficits until the budget is projected to balance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
h. expenditures for property and liability insurance that name the district/authorizer as additional insured (and/or a hold harmless agreement)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	720
i. expenditures for reasonably expected legal services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
j. expenditures for special education excess costs consistent with current experiences in the school district/county office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
k. expenditures for facilities – if specific facilities not secured, reasonable projected cost	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
l. expenditures for required student meals that meet federal nutritional requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
m. the alignment of LCAP expenditures with the charter's budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
2. Financial Projections Include a Clear Description of Planning Assumptions			
a. revenues and expenditures correlate with the number/types of students by grade level in budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
b. expenditure assumptions correlate with the amount of staff in budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
c. expenditure assumptions correlate with the facility needs in budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
d. expenditure assumptions in alignment with overall school design plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
e. revenues based on state and federal funding guidelines	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
f. revenues based on reasonable potential growth in local, state and federal categories	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
g. revenues based on reasonable student growth projections	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
h. revenue from sources such as grants, loans, donations and other non-guaranteed funds not necessary for the charter to maintain fiscal solvency	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
i. timeline for any referenced grant applications to be submitted and funded	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
j. positive reserves are maintained in all three years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
k. fund balances are positive, or sources of supplemental working capital are identified	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. N
3. Start-Up Costs			
a. reasonable allocation for all major start-up costs including:	<input type="checkbox"/>	<input type="checkbox"/>	
- staffing	<input type="checkbox"/>	<input type="checkbox"/>	
- facilities	<input type="checkbox"/>	<input type="checkbox"/>	
- equipment and supplies	<input type="checkbox"/>	<input type="checkbox"/>	
- professional services (i.e. food services, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	
- technology materials	<input type="checkbox"/>	<input type="checkbox"/>	
- assessment systems/materials	<input type="checkbox"/>	<input type="checkbox"/>	
- legal costs	<input type="checkbox"/>	<input type="checkbox"/>	
b. in alignment with overall school design plan	<input type="checkbox"/>	<input type="checkbox"/>	NA
c. potential funding sources	<input type="checkbox"/>	<input type="checkbox"/>	NA
d. timeline allows for grant applications and fundraising efforts to be completed in time, if included in start-up costs	<input type="checkbox"/>	<input type="checkbox"/>	NA

4. Cash Flow Projections for First 3 Years			
a. monthly projection of revenue receipts in line with local/state/federal funding disbursements	<input type="checkbox"/>	<input type="checkbox"/>	NA
b. expenditures projected by month and corresponds with typical/reasonable schedules	<input type="checkbox"/>	<input type="checkbox"/>	NA
c. balance sheet accounts projected by month	<input type="checkbox"/>	<input type="checkbox"/>	NA
d. show positive cash balance each month and/or identify sources of working capital	<input type="checkbox"/>	<input type="checkbox"/>	NA
5. Structure for Administrative Services and Operations			
a. outline or process for how personnel transactions will be conducted, (i.e. hiring, payroll, leaves and retirement)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	209
b. accounting and payroll processes that reflect an understanding of school business practices and expertise to carry out the necessary functions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	209
c. plan and timeline to develop and assemble school business practices and expertise	<input checked="" type="checkbox"/>	<input type="checkbox"/>	209
d. explanation of how school intends to manage risk, including any policies and procedures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	211
e. if operated by a non-profit organization, affirms will provide additional 501(c)(3) fiscal reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>	212

Comments by review team: Financial plan needs better Cash flow projections that include more detail of monthly inflows, outflows and changes to balance sheets that shows positive cash and does not show rounding errors.

Charter Management Organization, i.e. Entities Managing Charter Schools			
Evaluation Criteria: E.C. §47605(c)(h)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum Yes No			
1. Name and relationship of CMO to charter school, including			
- roles	<input type="checkbox"/>	<input type="checkbox"/>	NA
- responsibilities	<input type="checkbox"/>	<input type="checkbox"/>	NA
- payment structure	<input type="checkbox"/>	<input type="checkbox"/>	NA
- conditions for renewal/termination	<input type="checkbox"/>	<input type="checkbox"/>	NA
- investment disclosure	<input type="checkbox"/>	<input type="checkbox"/>	NA
2. CMO's role in the financial management of the charter and the associated internal controls	<input type="checkbox"/>	<input type="checkbox"/>	NA
3. Other schools and/or companies managed by the CMO	<input type="checkbox"/>	<input type="checkbox"/>	NA
4. CMO's history, philosophy, and past results operating other schools and/or companies	<input type="checkbox"/>	<input type="checkbox"/>	NA
5. CMO's Form 990s for up to prior three years	<input type="checkbox"/>	<input type="checkbox"/>	NA
6. Back office provider and description of support utilized by the charter	<input type="checkbox"/>	<input type="checkbox"/>	NA
7. Affirmation that the CMO/back office provider will provide timely submissions of calendar of due date items	<input type="checkbox"/>	<input type="checkbox"/>	NA
8. Affirmation that the CMO/back office provider will provide timely submissions of request for information items	<input type="checkbox"/>	<input type="checkbox"/>	NA

Comments by review team:

Facilities			
Evaluation Criteria: E.C. §47605(c)(h)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum Yes No Page(s)			
1. Location of Facility			
a. the types and the location of the charter school facility that the petitioner proposes to operate, including	<input checked="" type="checkbox"/>	<input type="checkbox"/>	211-212
- size and resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>	211-212
- safety	<input checked="" type="checkbox"/>	<input type="checkbox"/>	210
- educational suitability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	210
b. the address of the facility or a schedule for securing the facility, including the person responsible for securing the location	<input checked="" type="checkbox"/>	<input type="checkbox"/>	210
c. assessment and analysis of anticipated facilities needs and viability of potential sites	<input checked="" type="checkbox"/>	<input type="checkbox"/>	210

2. Current and Projected Availability			
a. current and projected availability of each charter school site, and schedule for securing the facility	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
b. assurances of all legal compliance with health and safety, ADA, and applicable building codes	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c. adequate budget for anticipated costs, including renovation, rent, maintenance and utilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d. statement whether a request will be made for use of authorizer-owned facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e. lease or occupation agreement for privately obtained facilities, and/or provides a copy of the lease agreement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Comments by review team:

Impact Statement			
Evaluation Criteria: E.C. §47605(c)(h)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum			
1. Number of students anticipated to enroll	<input checked="" type="checkbox"/>	<input type="checkbox"/>	650
2. Identification of whether charter will request to purchase support services from authorizer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	967
3. Affirmation there will be a Memorandum of Understanding between the authorizer and charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	965
4. Processes and policies between charter and authorizer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	965-977
a. includes process, activities and associated fees for oversight of charter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	967
b. includes processes, timelines, and evaluation criteria for annual review and site visits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	967
c. includes regular, ongoing fiscal and programmatic performance monitoring and reporting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	971
d. includes process, timelines and evaluation criteria for charter renewal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	974
e. outlines other important legal or operational relationships between authorizer and charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	967
5. Criteria and procedure for the selection of a contractor, if applicable, including			
- process for determining necessary expertise	<input checked="" type="checkbox"/>	<input type="checkbox"/>	208, 976
- selection of the contractor or contractors, if applicable			
6. Potential civil liability effects, if any, upon the school and the authorizer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	214

Community Impact			
Evaluation Criteria: E.C. §47605(c)(7)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum			
1. How the charter school will not substantially undermine existing school district services, academic offerings, or programmatic offerings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12, 216
2. Whether the charter school petition duplicates a program currently offered by the district, and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Comments by review team:

Special Education			
Evaluation Criteria: E.C. §47641(a) and E.C. §47646	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum			
1. The school's special education structure (3 options)			
a. charter school will be an independent LEA for special education purposes, or	<input checked="" type="checkbox"/>	<input type="checkbox"/>	101
b. charter school will be a school within the district			
c. the charter school will be a SELPA			
2. How special education services will be provided consistent with SELPA Plan and/or policies and procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	102
a. includes a fiscal allocation plan in alignment with the SELPA the charter plans to join			
3. Affirmation that the charter school will assume full responsibility for appropriate accommodations to address the needs of any student	<input checked="" type="checkbox"/>	<input type="checkbox"/>	101
4. Acknowledgment that the charter is responsible for providing special education, instruction and related services to the students enrolled in the school regardless of students' district of residence	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

5. The process for notifying district of residence and authorizing LEA when a special education student enrolls, becomes eligible, ineligible and/or leaves the charter	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6. The transition to and from a district when a student with an IEP enrolls in or transfers out of the charter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	103
7. Evidence that the school has consulted with a SELPA, such as a letter from SELPA confirming receipt of application	<input checked="" type="checkbox"/>	<input type="checkbox"/>	981
8. Includes the following assurances	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
a. the charter will comply with all provisions of IDEA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	102
b. no student will be denied admission based on disability or lack of available services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	108
c. a Student Study Team process will be implemented	<input checked="" type="checkbox"/>	<input type="checkbox"/>	86
d. any student potentially in need of Section 504 services will receive such services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	110

If the charter will not be an independent LEA

1. Clarifies in charter petition or a Memorandum of Understanding the responsibilities of each party for service delivery, including Referral, Assessment, Instruction, Due Process, Agreements describing allocation of actual excess costs	<input type="checkbox"/>	<input type="checkbox"/>	NA
2. An assertion that the charter will be fiscally responsible for its fair share of any encroachment on general funds	<input type="checkbox"/>	<input type="checkbox"/>	NA

If the charter school is an independent LEA within a SELPA

1. Notifies SELPA Director of intent to participate prior to February 1 of the preceding school year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
2. Includes current operating budget in accordance with E.C. §42130 and E.C. §42131	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
3. Understands that the charter school is fiscally responsible for fair share of any encroachment on general funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
4. Asserts responsibility for any legal fees relating to the application and assurances process	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
5. Demonstrates it is located within SELPA's geographical boundaries	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
6. Asserts all instruction will be in a safe environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T
7. Affirms the terms of the Agreement will be met regarding the organization, implementation, administration and operation of the SELPA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx.S T

Comments by review team: Visions is with El Dorado County for Special Education. Areas 4 and 5 needs to be expressly stated in the petition.

Required Declaration

Evaluation Criteria:E.C. §47605(c)(6)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum			
1. Declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	NA

Required Affirmations

Evaluation Criteria:E.C. §47605(e)	Evaluation Standard Met		Located on Page(s)
	Yes	No	
The petition describes, at minimum			
1. Affirmation that the school will be nonsectarian in its			
- programs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7, 161
- admission policies			
- employment practices			
- and all other operations			
2. Affirmation that the school shall not charge tuition	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7, 161
3. Affirmation that the school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8
4. Affirmation that the admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7
5. Affirmation that the charter school shall admit all pupils who wish to attend the charter school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7
6. Affirmation that the school will comply with federal, state and local laws as required for charter schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8-10

Comments by review team:

Alternative Education Charter School Criteria				
For Alternative education Charter Schools, If Applicable				
<u>Evaluation Criteria: E.C. §58500 - 58512</u>		Evaluation Standard Met		Located on Page(s)
The petition describes, at minimum		Yes	No	
1. Acknowledgement that the charter school will maintain an unduplicated count of at least 70% of the school's total enrollment composed of the required high-risk student groups	<input type="checkbox"/>	<input type="checkbox"/>	NA	
2. Assurance that the school will maintain documentation that 70% of students will be reflected on Part 1 of their DASS Participation Form	<input type="checkbox"/>	<input type="checkbox"/>	NA	
3. Clearly articulated mission and purpose to recruit and educate high-risk students	<input type="checkbox"/>	<input type="checkbox"/>	NA	
4. Performance plan that include specific measures and goals for success, including one or two attainable norm references and/or verifiable alternative measures that support the school's mission and vision	<input type="checkbox"/>	<input type="checkbox"/>	NA	
5. Required assurances	<input type="checkbox"/>	<input type="checkbox"/>	NA	
a. the school will maintain documentation that 70% of students will be reflected on Part 1 of their DASS Participation Form, as defined in item 1, above	<input type="checkbox"/>	<input type="checkbox"/>	NA	
b. when applying for other alternative school status, ONLY the school's current enrollment will be used (in accordance with the DASS Eligibility Criteria and examples) to determine a school's percentage of high-risk student for DASS eligibility	<input type="checkbox"/>	<input type="checkbox"/>	NA	
Independent Study Supplemental Criteria				
Independent Study/Non-Classroom based Instruction				
<u>Evaluation Criteria:E.C.§51745</u>		Evaluation Standard Met		Located on Page(s)
The petition describes, at minimum		Yes	No	
1. an assurance that the K-12 public school guidelines for independent study will be evident in the annual audit per Education Code 47612.5(b)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	166	
2. an assurance that the charter will meet the requirement related to the ratio of ADA to FTE certificated employees as prescribed under Education Code 51745.6(a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	
3. an acknowledgement that independent study will be supervised by an appropriately credentialed teacher per EC 51747.5(a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	
4. an acknowledgement that the charter may claim apportionment credit for independent study only to the extent of the time value of pupil or student work products, as personally judged in each instance by a certified teacher per EC 51747.5(b)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10	
5. the maximum length of time, by grade level and type of program, that may elapse between the time an independent study assignment is made and the date by which the pupil must complete the assigned work	<input type="checkbox"/>	<input type="checkbox"/>	NA	
6. the number of missed assignments that will be allowed before an evaluation is conducted to determine whether it is in the best interest of the pupil to remain in independent study, or whether he/she should return to a regular school program	<input type="checkbox"/>	<input type="checkbox"/>	NA	
7. an assurance that each written agreement shall be signed, prior to the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil	<input type="checkbox"/>	<input type="checkbox"/>	NA	
8. a description of how the required Written Agreement for each pupil will be processed and maintained, including at a minimum the following:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Apx. U	
a. The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his/her progress	<input type="checkbox"/>	<input type="checkbox"/>	NA	
b. The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work	<input type="checkbox"/>	<input type="checkbox"/>	NA	
c. The specific resources, including materials and personnel that will be made available to the pupil	<input type="checkbox"/>	<input type="checkbox"/>	NA	
d. A statement of the policies adopted pursuant to subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a pupil's assigned work, and the number of missed assignments allowed prior to an evaluation of whether or not the pupil should be allowed to continue in independent study	<input type="checkbox"/>	<input type="checkbox"/>	NA	
e. The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one semester, or one-half year for a school on a year-round calendar	<input type="checkbox"/>	<input type="checkbox"/>	NA	
f. A statement of the number of course credits, or, for elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion	<input type="checkbox"/>	<input type="checkbox"/>	NA	
g. The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate	<input type="checkbox"/>	<input type="checkbox"/>	NA	

Charter School Petition Review Findings of Fact - July 1, 2020

Education Code 47605(c)

In reviewing petitions for the establishment of charter schools pursuant to this section, the chartering authority shall be guided by the intent of the Legislature that charter schools are and should become an integral part of the California educational system and that the establishment of charter schools should be encouraged. The governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate. The governing board of the school district shall consider the academic needs of the pupils the school proposes to serve. The governing board of the school district shall not deny a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

- (1) The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
- (2) The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
- (3) The petition does not contain the number of signatures required by subdivision (a).
- (4) The petition does not contain an affirmation of each of the conditions described in subdivision (e).
- (5) The petition does not contain reasonably comprehensive descriptions of all of the following: [A-O requirements]
- (6) The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code.
- (7) The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. Analysis of this finding shall include consideration of the fiscal impact of the proposed charter school. A written factual finding under this paragraph shall detail specific facts and circumstances that analyze and consider the following factors:
 - (A) The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - (B) Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.

(8) The school district is not positioned to absorb the fiscal impact of the proposed charter school. A school district satisfies this paragraph if it has a qualified interim certification pursuant to Section 1240 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 1240, has a negative interim certification pursuant to Section 1240, or is under state receivership. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial.

Division of Labor for Charter Review Committee											
REQUIRED PETITION ELEMENTS	Fhanysha Gaddis / Legal	Brian T. Ginter / SJC - Charters	Barbara Gross / Fiscal	Gianfranco Tornatore / LCAP	Mike Jones / Safety	Candice Wilder / SRI	Tonja Kutz / Human Resources	Frank Camarda / Facilities	Rebecca Foster / Special Education	Harvey Oaxaca / A. Supt. Ed. Serv.	Page on Authorizers Guide
Educational Program Evaluation Criteria: E.C. §47605(c)(5)(A)	X		X						X	X	5
Measureable Student Outcomes/Standards Evaluation Criteria: E.C. §47605(c)(5)(B)		X	X						X	X	6
Student Progress Measurements Evaluation Criteria: E.C. §47605(c)(5)(C)	X		X						X	X	7
Governance Structure Evaluation Criteria: E.C. §47605(c)(5)(D)	X	X								X	7
Employee Qualifications Evaluation Criteria: E.C. §47605(c)(5)(E)	X	X					X		X	X	8
Health and Safety Evaluation Criteria: E.C. §47605(c)(5)(F)	X	X			X		X			X	8
Racial and Ethnic Balance Evaluation Criteria: E.C. §47605(c)(5)(G)	X	X								X	9
Admissions Policies and Procedures Evaluation Criteria: E.C. §47605(c)(5)(H)	X	X							X	X	9
Annual Financial Audits Evaluation Criteria: E.C. §47605(c)(5)(I)		X	X							X	10
Suspension and Expulsion Evaluation Criteria: E.C. §47605(c)(5)(J)	X	X				X			X	X	10
Staff Retirement System Evaluation Criteria: E.C. §47605(c)(5)(K)	X	X					X			X	11
Attendance Alternatives Evaluation Criteria: E.C. §47605(c)(5)(L)	X	X								X	11
Post Employment Rights of Employees Evaluation Criteria: E.C. §47605(c)(5)(M)	X	X					X			X	11
Dispute Resolution Process Evaluation Criteria: E.C. §47605(c)(5)(N)	X	X								X	12
School Closure Procedures Evaluation Criteria: E.C. §47605(c)(5)(O)	X	X		X	X	X	X	X	X	X	12
REQUIRED SUPPLEMENTAL CRITERIA											
Facilities/Transportation Evaluation Criteria: E.C. §47605(c)(h)	X	X							X		16
Financial Administrative Plan Evaluation Criteria: E.C. §47605(c)(h)	X	X	X							X	13
Special Education Evaluation Criteria: E.C. §47641(a) and E.C. §47646	X	X							X	X	18
Charter Management Organizations Evaluation Criteria: E.C. §47605(c)(h)	X	X	X							X	15
Impact Statement Evaluation Criteria: E.C. §47605(c)(h)		X	X	X	X	X	X		X	X	17
Community Impact Evaluation Criteria: E.C. §47605(c)(7)		X	X	X	X	X	X		X	X	17
Required Declarations / Affirmations Evaluation Criteria: E.C. §47605(c)(6)	X	X								X	19
Independent Study Evaluation Criteria: E.C. §51745		X		X					X	X	21

SUBJECT: Public Hearing: Conveyance of Easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District (Camarda) - 8:20 p.m.

DEPARTMENT: Operations

ACTION REQUESTED:

Public Hearing/Action: The superintendent is recommending that the board call a public hearing to solicit public comment and adopt Resolution No. 4163, declaring the conveyance of a permanent easement at Katherine Johnson Middle School to the Fulton-El Camino Recreation and Park District.

RATIONALE/BACKGROUND:

The Fulton-El Camino Recreation and Park District ("FECRPD") is requesting the granting of a permanent easement at Katherine Johnson Middle School, on a portion of APN 268-0290-001, for the purpose of a park and trail easement. The easement provides for ingress and egress within the easement area to the adjacent recreation area owned by FECRPD. The district desires to improve recreational opportunities for all students and residents; this easement agreement permits FECRPD a right of way within the easement area.

This draft proposal has been presented to FECRPD, and on August 15, 2024, at the Fulton El-Camino Recreation and Park District Board of Directors meeting, the FECRPD board recommended that the easement be approved as it was presented.

ATTACHMENT(S):

1. [Resolution No. 4163](#)
2. [Easement Agreement with Fulton El Camino Rec & Park District](#)
3. [Grant of Easement](#)
4. [FECRPD Board Meeting Minutes, August 15, 2024](#)
5. [Easement Exhibit](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 11/19/2024

Superintendent's Cabinet: 11/12/2024, 12/09/2024

FISCAL IMPACT:

N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 4163

**RESOLUTION CONVEYING EASEMENT IN REAL PROPERTY TO
THE FULTON-EL CAMINO RECREATION & PARK DISTRICT**

WHEREAS, San Juan Unified School District (“District”) owns real property located at 2641 Kent Drive, Sacramento, California, in the County of Sacramento, State of California, bearing Assessor’s Parcel Number (APN 268-0290-001) and commonly known as the new Katherine Johnson Middle School; and

WHEREAS, Fulton-El Camino Rec & Park District (“FECRPD”) has requested that the District convey to FECRPD, an easement (“Easement”) for recreational purposes over a small area of real property on APN (268-0290-001), which is adjacent to the FECRPD parcel, as generally described and depicted in Exhibit A (“Easement Area”); and

WHEREAS, the purpose of the Easement is for FECRPD to allow access for recreational use; and

WHEREAS, the Easement Area is not now and will not at the time of the proposed delivery of possession and title to the FECRPD be needed exclusively for classroom or other school purposes by the District; and

WHEREAS, the construction and maintenance of the improvements and related pedestrian access and right of way uses by the FECRPD will benefit the District; and

WHEREAS, it is in the best interest of the District to transfer ownership of said Easement Area to the FECRPD in that FECRPD will construct and maintain the public rights of way and related pedestrian access uses; and

WHEREAS, pursuant to Education Code section 17557, et seq., the District adopted a Resolution of Intention to Convey an Easement at its meeting of November 19, 2024, published and posted such Resolution as prescribed, and thereafter held a public hearing on such conveyance on December 17, 2024; and

WHEREAS, pursuant to California Education Code §17559, at the public hearing, unless a protest is entered, the Board may adopt a resolution by not less than 2/3 vote of all its members authorizing and directing the president of the governing board, or any other presiding officer, or the secretary, or the members thereof, to execute a deed of dedication or conveyance of the property and to deliver it.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SAN JUAN UNIFIED SCHOOL DISTRICT HEREBY FINDS, DETERMINES, DECLARES, ORDERS, AND RESOLVES AS FOLLOWS:

Attachment 1

1. Recitals. The foregoing recitals are true and correct.
2. Pursuant to Education Code section 17556, et seq., the District hereby conveys to FECRPD the above-described Easement Areas for the aforesaid purposes. Whenever the Easements are no longer used for said purpose, the interest hereby conveyed shall automatically revert to the District or its successors.
3. The District's Superintendent, Deputy Superintendent of Administrative Services, Chief Operations Officer, or their designee, is authorized and directed to execute the appropriate Easement Agreements conveying the Easement Areas to FECRPD.
4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED on the 17th day of December 2024, at a regular meeting of the Board of Trustees by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____

President of the Board of Education

ATTESTED TO:

By: _____

Clerk of the Board of Education

EASEMENT AGREEMENT
between
SAN JUAN UNIFIED SCHOOL DISTRICT
and
FULTON-EL CAMINO REC & PARK DISTRICT

APN: 268-0290-001

This agreement for the acquisition of an easement (the “Agreement”) is dated and effective as of the latest date shown on the signature page hereto (the “Effective Date”) and is entered into by and between the Fulton-El Camino Rec & Park District, a California independent, special, recreation and park district (the “FECRPD”), and the San Juan Unified School District, a California public school district (the “District”), collectively referred to herein as the Parties.

RECITALS

WHEREAS, the District owns the real property commonly referred to as the Katherine Johnson Middle School and the land appurtenant thereto (the “District Parcel”), and depicted on the map attached hereto as *Exhibit A*; and

WHEREAS, the District desires to improve recreational opportunities for all residents; and

WHEREAS, FECRPD provides recreation services within the District boundaries; and

WHEREAS, FECRPD owns certain property adjacent to the District Parcel (the “Nature Preserve”) and desires to improve access to the Nature Preserve for recreational purposes; and

WHEREAS, the District desires to convey, and FECRPD desires to acquire, a public easement with a legal description as described in *Exhibit B* and as depicted in the diagram in *Exhibit C* (the “Easement”), on the terms and conditions set forth herein; and

WHEREAS, an instrument in the form of an easement deed (the “Deed”) affecting the District Parcel has been executed concurrently with this Agreement and delivered to a FECRPD representative, and is attached hereto as *Exhibit D*.

NOW, THEREFORE, in consideration of the rights and obligations set forth below, the Parties mutually agree as follows:

TERMS, CONDITIONS, AND COVENANTS

1. **Recitals.** All recitals contained herein are true and correct.

2. Grant of Easement; Consideration. Subject to the terms of this Agreement, the District grants to FECRPD the Easement with a legal description as described in ***Exhibit B*** and a diagram of the Easement as depicted in ***Exhibit C***. The Easement is subject to all existing liens, encumbrances, covenants, conditions, restrictions, reservations, contracts, leases and licenses, easements, rights-of-way, and existing improvements pertaining to the Easement area, whether or not of record. The use of the word "Grant" does not imply any warranty on the part of District with respect to the Easement.

3. Purpose of Easement. The Easement granted in this Agreement is for the purpose of permitting FECRPD a right of way within the Easement area at FECRPD's sole cost and responsibility.

4. Term of Easement; Termination. The Easement granted by this Agreement shall be a permanent easement. District reserves the right to terminate this Agreement upon FECRPD's failure to cure a default of this Agreement within thirty (30) days after written notice thereof from the District. If the FECRPD is in material breach of any of the covenants and agreements set forth in this Agreement, including, without limitation, a change in use of the Property without prior written consent of the District, then District shall have the right to terminate this Agreement and the Easement immediately, at its sole and absolute discretion. Upon notice from the District that it is immediately terminating this Agreement and the Easement, the FECRPD shall return the Easement area to the District in operational condition.

5. Non-Exclusive Easement. The Easement granted in this Agreement is not exclusive. Notwithstanding the granted Easement, the District expressly reserves for itself, its successors, and its assigns the right to use the Easement area or to grant other licenses at the same location, so long as such use does not unreasonably interfere with the rights herein granted.

6. Maintenance. FECRPD shall maintain the Easement area at its sole cost, expense, and responsibility, including all repair, maintenance and any charges, fees or expenses relating to repair and maintenance of the Easement. District shall have absolutely no responsibility for repair, maintenance, replacement or any other charges, fees or expenses relating to the Easement.

7. Indemnification. The FECRPD agrees to indemnify, defend, and hold harmless District, its Board, Board members, employees, administrators, agents, officers, or invitees from any and all loss or expense, costs, claims, suits, or damages, including attorney's fees, arising out of performance of this Agreement or use of the Easement area by any person(s), except to the extent such actions or claims are the result of negligence or willful misconduct by the District, its officers, agents or employees.

Each party shall establish procedures to notify the other party, where appropriate, of any claims, administrative actions or legal actions with respect to any of the matters described in this indemnification section. The Parties shall cooperate in the defense of such actions brought by others with respect to the matters covered in this Agreement. Nothing set forth in this Agreement shall establish a standard of care for or create any legal rights for any person not a party to this Agreement. The indemnity provisions of this Agreement shall survive the expiration or earlier termination of this Agreement and the recording of the Deed attached hereto.

8. Right of Possession and Use. The right of possession and use of the Easement by FECRPD shall commence upon transfer of title to FECRPD. For purposes herein, transfer of title is defined as the acceptance of the Deed conveying the Easement interest in the District Parcel to the FECRPD.

9. Amendment. This Agreement shall not be waived, altered, modified, supplemented or amended **in** any manner whatsoever except by written agreement signed by the Parties.

10. Agreement Not Assignable. This Agreement, as well as the Easement granted herein, may not be assigned by the FECRPD, except for assignment to another public agency or for utilities purposes, without the express written consent of the District.

11. Recording and Costs. FECRPD shall record the Deed in the Recorder's Office for Sacramento County. FECRPD agrees to pay for all documentation and recording fees (if any) required to complete the recordation of the Deed. District incurred certain costs in preparation of this Agreement. FECRPD agrees to reimburse the District in the amount necessary for all reasonable attorney costs and expenses incurred by the District in preparation of this Agreement.

12. Authority. Each individual executing this Agreement on behalf of an entity represents and warrants that he or she has been authorized to do so by the entity on whose behalf he or she executes this Agreement, and that said entity shall thereby be obligated to perform the terms of this Agreement.

13. Acceptance. FECRPD shall evidence its acceptance of the Easement by execution and acknowledgment of a Certificate of Acceptance pursuant to California Government Code section 27281, substantially in the form attached to the Deed attached hereto as **Exhibit D**.

14. Exhibits. All Exhibits attached to this Agreement are hereby incorporated into this Agreement by this reference as if set forth in full.

15. Execution in Counterparts. This Agreement may be executed in counterparts such that signatures may appear on separate signature pages, which when appended together, will constitute one fully executed original.

16. Entire Agreement. The Parties have herein set forth the whole of their Agreement. All prior oral discussions, representations, and/or agreements, if any, are specifically superseded by this Agreement, which is intended by the Parties to contain all of the terms and conditions agreed to by them with regard to acquisition of the Easement. There are no agreements, representations, or warranties, express or implied, not specified in this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates set forth below. By their signatures below, each signatory represents that he/she has the authority to execute this Agreement and to bind the party on whose behalf his/her execution is made.

DISTRICT:

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Melissa Bassanelli, Superintendent

Date: _____

FECRPD:

Fulton-El Camino Rec & Park District, CALIFORNIA

By: _____ Date: _____
Authorized Signatory

RECORDING REQUESTED BY:

Fulton-El Camino Rec & Parks District,
a California independent, special,
recreation and park district

**No fee document per
Government Code § 6103**

WHEN RECORDED MAIL TO:

Fulton-El Camino Rec & Parks District
Attn: Emily Ballus, Manager
2201 Cottage Way
Sacramento, CA 95825

This space above for Recorder's Use Only

GRANT OF EASEMENT

SAN JUAN UNIFIED SCHOOL DISTRICT ("District"), hereby grants and conveys a permanent easement (the "Easement") in, on, over and across a portion of certain real property located in the County of Sacramento, City of Sacramento, commonly known as Assessor's Parcel No. 268-0290-001 (the "Property"), which Easement is more particularly described in Exhibit A and depicted on Exhibit B attached hereto (the "Easement Area") to FULTON-EL CAMINO REC & PARK DISTRICT, a California independent, special, recreation and park district ("FECRPD"), for the purpose of providing for ingress and egress within the Easement Area to the adjacent recreation area owned by FECRPD subject to all of the terms and conditions hereof.

COVENANTS, TERMS, CONDITIONS AND RESTRICTIONS

NOW, THEREFORE, District and FECRPD covenant and agree as follows:

1. Ownership of the Underlying Property. District reserves the rights and incidents of ownership of the underlying fee interest in the Easement Area, provided that such incidents of ownership shall not hinder, conflict or interfere with, or otherwise frustrate the exercise of FECRPD's rights hereunder. FECRPD may not assign this Easement without District's written consent.

2. Compliance with Law. FECRPD shall use due care in the construction, operation and maintenance of the Easement Area, and all fixtures and appurtenances located within the Easement Area. FECRPD and its contractors and subcontractors shall comply with the requirements of Education Code sections 45125.1 and 45125.2 during the term and use of the Easement and Easement Area.

3. Maintenance and Use of the Easement Area. FECRPD shall, at its sole cost and expense, maintain and keep the Easement Area in good order and condition. FECRPD's use of the Easement Area shall not interfere with the District's regular operation of its property.

4. Indemnification.

FECRPD shall indemnify, defend, and hold harmless District, its Board, Board members, officers, employees, agents, representatives, and invitees, from and against any action, cause of action, suit, expense, demand, loss, damage, claim, cost, judgment, injury or liability whatsoever, including reasonable attorney's fees (collectively, "Liability"), resulting from FECRPD's exercise of its rights under this Easement, including but not limited to access to and ingress and egress on the Easement Area by any persons. Notwithstanding the foregoing, FECRPD shall not be required to indemnify any such parties from Liability caused by the sole negligence or willful misconduct of District, its Board, Board members, officers, employees, agents, representative, and invitee.

5. Recordation. Upon full execution, this Easement shall be recorded in the Official Records of Sacramento County, State of California.

6. Governing Law. This Easement shall be construed and governed in accordance with the laws of the State of California, without regard to principles of conflicts of law.

7. Amendment. No amendment, supplement or modification of this Easement shall be binding unless executed in writing by the parties and recorded in the Official Records of Sacramento County.

8. Warrant of Signature Authority. The District warrants the signature appearing on this instrument of real property (i.e. Easement Deed, Grant Deed, Quit Claim Deed) has the legal and requisite signatory authority for the conveyance of District's real property interest. Further, the Parties acknowledge and agree that this FECRPD, which is a public entity, is relying on said Warrant of Signature Authority when accepting this real property instrument for recordation.

Dated this _____ day of _____, 20____

San Juan Unified School District

Attachment 3

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF _____)

COUNTY OF _____)

On _____ before me, _____, notary public,
date name of notary officer

personally appeared _____,

name(s) of signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature of Notary

-----OPTIONAL SECTION-----

CAPACITY CLAIMED BY SIGNER

Though statute does not require the Notary to fill in the data below, doing so may prove invaluable to persons relying on the document.

INDIVIDUAL

CORPORATE OFFICER(S)

Title(s)

PARTNER(S) LIMITED

GENERAL

ATTORNEY-IN-FACT

TRUSTEE(S)

GUARDIAN/CONSERVATOR

OTHER: _____

SIGNER IS REPRESENTING:
Name of Person(s) or entity(ies)

OPTIONAL SECTION:

TITLE OR TYPE OF DOCUMENT: _____

DATA REQUESTED HERE IS
NOT REQUIRED BY LAW.

NUMBER OF PAGES _____ DATE _____

SIGNER(S) OTHER THAN NAMED ABOVE _____



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**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS REGULAR MEETING**

CONSENT AGENDA ITEM: 4a - MINUTES

**Thursday, August 15, 2024
Howe Park Board Room • 2201 Cottage Way, Sacramento, CA 95825**

CALL TO ORDER – CLOSED SESSION – 6:30 p.m.

ROLL CALL

PUBLIC COMMUNICATIONS: Public comments on Closed Session Items only.
No public comments.

CLOSED SESSION: The Public will not participate in the Closed Session, other than for Public Comments.

CONFERENCE WITH LEGAL COUNSEL Exposure to Litigation - One Case
Authority: Government Code Section 54956.9(d)(2)

ADJOURNMENT: Adjourn to Regular Meeting.

1. CALL TO ORDER – REGULAR SESSION – 7:15 p.m.

Chair Dias called the regular meeting to order at 7:15pm.

Secretary Seaman reported that the Board met in closed session to discuss a potential litigation, and no action was taken.

The Chair led the Pledge of Allegiance.

2. ROLL CALL

Board Members:

Jessica Dias, Chair – Present

Laura Lavallee, Vice Chair – Present

Michael Seaman, Secretary – Present

Kathy Stricklin, Board Director – Present

Teresa Higgins, Board Director – Present

Staff Members:

Emily Ballus – Present

Mike Chahal – Present

Beth Johnson – Present

Ryan Harder – Present

Jaden Delfer – Present

Robin Romines – via Zoom

Public Attendees:

Andie, Judson, ABC 10 News
Myra Manes, via Zoom
Jamie Nichols, via Zoom.

3. PUBLIC COMMENT

No public comments were made.

4. CONSENT ITEMS (Motion)

The Consent Calendar items are those items that are routine and noncontroversial. They will be acted upon by the Board of Directors after providing an opportunity for public comment.

Public Comment:

No public comments made.

- a. Approve the Minutes of the July 2024 Regular Board Meeting
- b. Summary Financial Statement of Activity July 2024 – Provided under separate cover.
- c. Program Revenue – Provided under separate cover.
- d. Payroll Report for month of July 2024
- e. Claims Report for month of July 2024
- f. Revolving Fund Report for July 2024 – Provided under separate cover.
- g. Claims Report – Included as part of item e. above.
- h. Departmental Monthly Report – Not available this month.

Director Higgins made the motion to accept the Consent Agenda and Director Stricklin seconded the motion. The motion passes with a vote of 5-0-0-0.

5. ACTION ITEMS (Approval Required)

5.1 Adopt Resolutions Approving the 2024/25 Final Budget (Resolution-Motion)

The Board reviewed the proposed Final Budget for 2024/25 and accompanying resolutions:

- a. Resolution 2024/25-6, Approving the Gann Appropriations.
- b. Resolution 2024/25-7, Approving the General Fund Final Budget for 2024/2025
- c. Resolution 2023/24-8, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 1) Final Budget for 2024/202
- d. Resolution 2024/25-9, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 2) Final Budget for 2024/2025

Staff Report

Manager Chahal gave a summary of the FY 2024-2025 operating and capital budgets. The budget includes a five percent step increase for full-time employees effective July 1, 2024, and a five percent step increase for part-time employees effective January 1, 2025. Chahal advised the board that the budget does not have provisions for potential theft, vandalism, graffiti, and damage done via storms. The combined funds of the General Fund/342A, Assessment #1/396A and Assessment #2/396B highlights include:

- Projected property tax revenues of \$2,545,000.
- Projected earned income of \$776,000.
- Projected operating expense of \$3,363,945.
- Budgeted capital improvement and equipment of \$730,447.
- Available grant income (received grants not expended) of \$510,447.
- The FY 2024-2025 Budget results in a net decrease in the Reserves of \$262,925
- Investment into the Police Department is projected to be \$296,000. This investment

may increase by \$100,000 for the Sacramento County Sheriff's Department (SCSD) that cover a broad array of services including use of their systems for radio, dispatch, record keeping, and property evidence room as FEC does not have the capabilities or department structure to have these services in-house. Additionally, for the 2024-2025 year Mission Oaks RPD and North Highlands RPD have terminated their contracts effective Jun 30, 2024. Mission Oaks and North Highland contracts accounted for 35 percent of the Police Department revenues.

GM Ballus stated the staff is excited about this budget as there are three received grants ready for implementation, and the District's reserve funds have exceeded \$1 million. Staff is requesting investments in capital improvement and equipment projects including a new service truck for maintenance and playgrounds facilities upgrades to make an immediate impact.

Vice Chair Lavallee asked if staff has had the opportunity to reach out to other RPDs regarding any salary step increases and COLA increases policies. Director Lavallee indicated she recommends having a policy that addresses why and when step and COLA increases are provided to staff.

GM Ballus indicated the District currently has five steps and this projected step increase will not impact steps overall. Preliminary discussions in the Personnel and Finance Committee considered eliminating step 1, and subsequently moving step 2 to step 1, and then adding a new step 5, but that discussion was not moved out of committee for the full Board's consideration.

GM Ballus indicated that peer RPDs use a combination of step and COLA increases, but that, to date, staff have not received other districts' policies that indicate when steps and COLA are to be awarded.

Public Comment:

No public comments made.

Recommendation:

Chair Dias called for a motion to approve the FY 2024-2025 budgets. Vice Chair made the motion to approve the FY 2024-2025 budget and the accompanying four resolutions for funds 342A, 396A, and 396B and the Gann Appropriations Limit. Director Higgins seconded the motion. The motion and resolutions passed with a vote of 5-0-0-0.

5.2 Access Between SJUSD Cottage Elementary School and FEC Cottage Park

Staff Report

GM Ballus reported that Secretary Seaman has requested staff work with Cottage Elementary to have the gate between Cottage Elementary and Cottage Park open to the public to access either site after school hours. Staff met with Cottage Elementary staff to discuss. Cottage Elementary staff recommended that the public have access in the school via the northern side of the school property, as illustrated in the board packet handout, as that corridor is covered by security cameras and the requested gate access is not. Manger Harder reported that he attended an unrelated SJUSD meeting where school staff indicated SJUSD is making a significant investment in fencing around all school sites that will result in having only one way in and out at each school.

GM Ballus requested the Board provide staff direction on how to proceed with the gate request given SJUSD offered an alternate option.

Public Comment:

No public comments made.

Recommendation:

The Board will consider accepting access to Cottage Elementary School from Cottage Park as proposed by SJUSD.

The Chair polled each director with the Board collectively accepting SJUSD's option despite misgivings about doing so.

5.3 Popup Tent Use in FEC Parks

Staff Report

GM Ballus reported that resident Tim Castleman requested staff remove park patron pop-up tents from the parks. Mr. Castleman indicated that the tent user is a homeless person and that tents are not allowed in the parks. GM Ballus advised that overnight camping is not allowed in the parks but that there is no park policy or ordinance on tent use during the day.

GM Ballus asked the Board to provide direction for staff regarding tents in parks during the day.

Public Comment:

No public comments made.

Recommendation:

The Board discussed the popup tenets and use in the parks. Currently, policy does not prevent daytime usage of tents.

The Board requested staff collect information on what other park districts may mandate for tent usage.

The Board recognized that this could turn into a bigger issue and the need for a policy on tent usage may be needed. .

Secretary Seaman reported that Sheriff's Department has a Homeless Operation Team (HOT Team). Staff would need to submit a letter to the Sheriff's Department giving them permission to manage any homelessness park issues. He indicated that school districts already employ these letters for assistance. GM Ballus is already in the process of generating the letter to the Sheriff's Department to handle homeless encampments.

The Board directed staff to respond to Mr. Casselman and advise him that the board is now aware of the issue, are researching options, and to refer him to the HOT Team as an additional resource.

5.4 San Juan Unified School District and Fulton-El Camino Recreation and Park District Park and Trail Easement at Katharine Johnson Middle School

Staff Report

GM Ballus reported that the easement at Katherine Johnson Middle School for access to Creekside Nature Area presented in April 2023 is being submitted again for board approval.

GM Ballus met with the SJUSD on board member requests to have a public meeting on the easement and to meet with the SJUSD school board. The school board is not inclined to hold a public meeting on the proposed easement or have shared board meetings to discuss the easement.

GM Ballus recommended the Board approve the easement as presented.

Public Comment:

No public comments made.

Recommendation:

Chair Dias asked if Directors had any clarifying questions or comments.

- Director Higgins asked about the existing fence, and will it be removed? GM Ballus stated that we do not want to take down the existing fence as it serves as border/barrier between the easement and the adjacent residents' backyards.
- Director Stricklin asked about the easement and whether it is wide enough for emergency vehicles. GM showed the Board where the emergency vehicles would access the area on the map, which is not along the easement but from Kent Lane.
- Secretary Seaman objected to the SJUSD not having a public meeting for the easement.

Vice Chair Lavallee made the motion to accept the proposed easement of 15 feet offered by the School District and requested GM Ballus get complete easement details to share with the public in a public meeting. Chair Dias seconded the motion. The motion passed with the vote of 4-0-0-1, with Secretary Seaman abstaining.

6. GENERAL ADMINISTRATION INFORMATION (No Action Required)

6.1 General Manager's Report

Please refer to the GM Ballus report which was provided under a separate cover.

GM Ballus provided an overview of the financial results from 2023-2024 stating that recreation, PD, and facilities rentals all exceeded revenue projections, and property taxes received were higher than projected. As a result, the combined fund balance now exceeds \$1.2 million.

GM Ballus shared photos of the increased trash left in parks that the maintenance staff must remove.

Manager Harder reported on the Blue Heron Program partnership which provides and pays companies to have people with developmental disabilities as employees. FEC now has three Blue Heron staff members paid for by Blue Heron.

7. COMMITTEE REPORTS

Standing Committees:

- a). Personnel and Finance – Chair, Director Lavallee gave an update regarding the discussion on personnel issues, budgetary challenges, and workable solutions.
- b). Programs, Facilities and Projects – Chair, Director Dias stated no meeting was held.
- c). Security and Community Relations – Chair, Director Stricklin gave an update on the meeting and discussions regarding the police department and the alternatives. Director Stricklin reported that the PD spends 2 hours a day in the Parks and suggested a Ranger program could do the same and have the County deal with the gang issues. Director Stricklin also stated that there needs to be community wide events that attract more than families with children, including having Emigh Hardware as a partner for a pumpkin growing

contest. Secretary Seaman and Director Stricklin discussed having the Friends of FEC more involved.

d). Park Advisory – No meeting held.

8. DIRECTORS' COMMENTS

Director Dias – reported that the significant news for this month is that FEC is on the November Ballot with Measure Q and the board needs to help get word out via discussions with neighbors and friends.

Secretary Seaman – reported that he attended the County's Homeless meeting which reviewed the Safeground now open on Watt Avenue. That project looks promising for actively implementing homelessness solutions. He also attended the CARPD legislators meeting.

9. INFORMATION/CORRESPONDENCE/ANNOUNCEMENTS (No Action Required)

- A. CSDA Article: What's Next for Historic Special District Legislation Led by NSDC?
- B. CARPD Priority Legislation (sampling)
- C. Flyer: FEC Socktober Senior Sock Drive
- D. Flyer: FEC Fall '24 Adult Softball

10. ADJOURNMENT

With no further business, Chair Dias adjourned the meeting at 8:38pm.

Respectfully submitted by: Mike Chahal, Director of Finance and Administration / Clerk of the Board.

APPROVED: _____
Jessica Dias, Chair, Board of Directors

ATTEST: _____
Michael Seaman, Secretary, Board of Directors



**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2024-2025**

M
12/17/2024

JANUARY 14

Multilingual Learner Program Update – R	Oaxaca
The Brown Act – D	Gaddis
Title IX Board Policies – D	Gaddis
BP 0410 Nondiscrimination in District Programs and Activities	
BP 1312.3 Uniform Complaint Procedures	
BP 4030 Nondiscrimination in Employment	
BP 4033 Lactation Accommodation	
BP 4119.11/4219.11/4319.11 Sex Discrimination and Sex-Based Harassment	
BP 5145.3 Nondiscrimination/Harassment	
BP 5145.7 Sex Discrimination and Sex-Based Harassment	
BP 5146 Married/Pregnant/Parenting Students	
Annual Policy Review – D	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
Williams Complaint Report – R	Gaddis
Governance Handbook Annual Update – D	Allen
*Resolution: Emergency Contracting – A	Ryan
*Resolution: Authorized Signature - Power to Contract on Behalf of the District – A	Ryan
*Resolution: Delegating Signature Authorization to the Superintendent – A	Ryan

JANUARY 28

Recognition: National School Counseling Week (Feb. 3-7) – A	Schnepf
Katherine Johnson Middle School Transition Update – R	Schnepf
Maintenance Update – R	Camarda
Amendments to Use of Facilities Handbook – A	Camarda
*Title IX Board Policies – A [Discussed 01/14/25]	Gaddis
BP 0410 Nondiscrimination in District Programs and Activities	
BP 1312.3 Uniform Complaint Procedures	
BP 4030 Nondiscrimination in Employment	
BP 4033 Lactation Accommodation	
BP 4119.11/4219.11/4319.11 Sex Discrimination and Sex-Based Harassment	
BP 5145.3 Nondiscrimination/Harassment	
BP 5145.7 Sex Discrimination and Sex-Based Harassment	
BP 5146 Married/Pregnant/Parenting Students	
*Annual Policy Review – A [Discussed 01/14/25]	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
*School Accountability Report Cards (SARCs) – A	Slavensky
*LCAP Federal Addendum Annual Revision – A	Slavensky
*CTE Advisory Committee Roster 2024-2025 – A	Schnepf
*Governance Handbook Annual Update – A [Discussed 01/14/25]	Allen

FEBRUARY 11

Recognition: 2025 Classified Employees of the Year – A Toto
Recognition: National School Social Work Week (Mar. 2-8) – A Oaxaca
Mid-Year LCAP Update 2024-2025 – R Slavensky
Choices Charter School Mid-Year LCAP Update 2024-2025 – R Oaxaca
Technology Update – R Skibitzki
*Resolution: Biennial Federal Surplus Property Participation Renewal – A Ryan

FEBRUARY 25

Recognition: Arts Education Month (March) – A Slavensky
System of Professional Growth – R Slavensky
Proposition 28: Arts Education – R Slavensky
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated ECE) – D Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – D Toto
Notice of Intent to Reduce Classified Positions – D Toto
2025 CSBA Delegate Assembly Election – A Board
*Early Head Start/Head Start Budget Modification/Carryover Funds – A Townsend-Snider

MARCH 11

Second Interim Budget Report – R Ryan
Facilities Master Plan – D Camarda
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/25/25] Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/25/25] Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/25/25] Toto
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/25/25] Toto
*Audit Reports for Measures J, N, P and S – A Ryan

MARCH 25

Recognition: Week of the Young Child (Apr. 5-11) – A Townsend-Snider
Recognition: Adult Education Week – A Schnapp
Instructional Technology – R Slavensky
Transportation Update – R Camarda
3280 and 7-11 Committees – D Camarda
*Head Start and Early Head Start Grant Application 2025-2026 – A Townsend-Snider

APRIL 8

Recognition: School Bus/Van Driver Appreciation Day (Apr. 22) – A Toto
Instructional Materials Adoptions – D Slavensky
New High School Courses – D Slavensky
Accelerated Programs – D Slavensky
Williams Complaint Report – R Gaddis
Proposed Board Meeting Dates for 2025-2026 – A Board

APRIL 22

Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 7) – A Oaxaca
Recognition: California Day of the Teacher (May 14) – A Toto
Multi-Tiered System of Supports (MTSS) – R Oaxaca
Reading Difficulty Screener – D Slavensky
Innovative School Update – R Townsend-Snider
*Instructional Materials Adoptions – A [Discussed 04/08/25] Slavensky
*New High School Courses – A [Discussed 04/08/25] Slavensky

MAY 13

Recognition: National Speech Pathologist Day (May 18) – A Slavensky

Recognition: Classified School Employee Week (May 18-24) – A
District TK-12 Mathematics Update – R
Reading Difficulty Screener – A [Discussed 04/22/25]
Nutrition Services Update – R
Hearing Officer's Recommendation-2025 RIF (if applicable) – A

Toto
Slavensky
Slavensky
Camarda
Gaddis

MAY 27

Recognition: National Science Bowl (if applicable) – A
Recognition: Science Olympiad (if applicable) – A
Recognition: Academic Decathlon (if applicable) – A
Restorative Practices/Student Discipline – R
Equity Plan – D
*Head Start/Early Head Start SETA Grant Resolution 2025-2026 – A
*Facility Lease Amendments – A

Schnepf
Schnepf
Schnepf
Oaxaca
Oaxaca
Townsend-Snider
Camarda

JUNE 10

Public Hearing: LCAP – D
Public Hearing: LCAP/Choices Charter School – D
Public Hearing: Adoption of the 2025-2026 Budget – D
Strategic Plan Update – R
Temporary Interfund Borrowing of Cash – A
*CIF Superintendent Designation of Representatives 2025-2026 – A
*ECE Program Self-Evaluation for CDE – A
*Head Start/Early Head Start COLA Funding Allocation 2025-2026 – A

Slavensky
Oaxaca
Ryan
Allen
Ryan
Schnepf
Townsend-Snider
Townsend-Snider

JUNE 24

California School Dashboard Local Indicators – R
LCAP – A [Public Hearing 06/10/25]
Choices Charter School California School Dashboard Local Indicators – R
LCAP Choices Charter School – A [Public Hearing 06/10/25]
Adoption of the 2025-2026 Budget – A [Public Hearing 06/10/25]
Facilities Update – R
Bond Oversight Committee Update – R
*2024-2025 Actuarial Report (OPEB) – A
*Charter School 2023-2024 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A

Slavensky
Slavensky
Oaxaca
Oaxaca
Ryan
Camarda
Camarda
Ryan
Ryan
Ryan

D=discussion; A=action; *=consent; R=report; PC=public comment