

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: _____

3/13/2025

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 13, 2025

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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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: CHRIS THOMAS

Telephone: 707-339-5734

Title: CHIEF BUSINESS OFFICIAL-CONSULTANT

E-mail: cthomas@trusd.org

Criteria and Standards Review Summary

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

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

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2025

**ITEM: APPROVAL OF THE SECOND INTERIM REPORT & BUDGET
REVISION #2 FOR THE 2024-25 FISCAL YEAR WITH A
POSITIVE CERTIFICATION**

PREPARED BY: CHRIS THOMAS, INTERIM CHIEF BUSINESS OFFICIAL

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: For the Board of Trustees to approve the Second Interim Report and Budget Revision #2 for the 2024-25 Fiscal Year with a Positive Certification

BACKGROUND INFORMATION The Second Interim Report is the second of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of January 31. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Education, a report confirming the certification of each District in the county.

DETAILS: Once the District's budget is adopted in June 2024, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Education on a regular basis for review and approval. Included in the attached budget narrative and assumptions are details on some of the significant changes between the First Interim Report and Budget Revision #1 and Second Interim and Budget Revision #2. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the First Interim Report are as follows:

- ☐ Form 01 - General Fund
- ☐ Forms 17 – Special Reserve for Other than Capital Outlay
- ☐ Form 40 – Special Reserve for Capital Outlay
- ☐ Form AI – Average Daily Attendance
- ☐ Form MYPI – Multi-Year Projections
- ☐ Form CASH – Cash Flow Worksheet
- ☐ Form SIAI – Summary of Interfund Activities

- ❑ Form CSI – Criteria & Standards Review
- ❑ Form TRC – Technical Reviews

Budget Revision #2 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- ❑ Deferred Maintenance Fund 14
- ❑ Special Reserve Fund 17
- ❑ Special Reserve Fund for Capital Outlay Projects Fund 40

Submitted/Recommended by:

Chris Thomas, Interim Chief Business Official

Recommendation:

That the Board approve the Second Interim Report and the Budget Revision #2 for the 2024-25 Fiscal Year with a positive certification

FINANCIAL INFORMATION:

In compliance with GASB 54, the components of the ending fund balance are as follows:

Non-spendable		
Revolving Cash	\$	2,000
Stores Inventory	\$	0
Prepaid Expenditures	\$	0
Restricted	\$	0
Committed	\$	0
Assigned (Board Designated)		
5% Additional REU	\$	171,140
Local Site Donations	\$	0
Unassigned/Unappropriated		
Reserve for Economic Uncertainties (REU)	\$	171,140 5% State Required
Reserve		
Available Balance over Reserves	\$	<u>1,343,747</u>
Total Ending Fund Balance	\$	1,688,025

RECOMMENDATION: Approve the Second Interim Report and Budget Revision #2 for the 2024-25 Fiscal Year with a Positive Certification.

Two Rock Union School District
2024-25 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2025
Presented March 13, 2025

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-26. The Governor's Budget is balanced and provides for significant reserves in the coming fiscal year that depicts a stable economy with years of general fund revenue growth, while acknowledging slowing job growth. In January 2024, the Governor's budget had a significant budget gap projected; however, the 2025-26 Governor's Budget contains \$16.5 billion more in General Fund Revenues than in last year's Budget Act for the period of 2023-24 through 2025-26. While the Legislative Analyst Office (LAO) has lower revenue projections than the Governor by approximately \$9 billion, the LAO notes that the Department of Finance / Governor's budget projections are reasonable.

Proposition 98 funding is doing well in the Governor's Budget Proposal and is estimated to be about \$118.9 billion in 2025-26; just \$300 million less than \$119.2 billion, which was the highest amount for 2024-25. Due to the projected increase in state revenues, Proposition 98 funding for 2024-25 is expected to increase by \$3.9 billion over July projections, and Proposition 98 funding for 24-25 and 25-26 is expected to grow by \$7.5 billion compared to July 2024 estimates.

While the Governor's budget proposal avoids cuts to ongoing education programs and is able to fund the projected COLA with ongoing funds, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families, and potential federal policy and funding changes with a new administration pose a wide range of economic uncertainties for the current and future year budgets.

Due to uncertainties noted above, the 2025-26 Governor's Budget proposes to appropriate the 24-25 Proposition 98 minimum guarantee at \$117.6, which is \$1.6 billion lower than the formula requires. By reducing the amount appropriated from \$119.2 billion to \$117.6 billion, this mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. In the event projected funds come to fruition, LEAs would receive the true-up as a one-time allocation.

As included in the 2024-25 enacted state budget, the 2025-26 Governor's Budget retains the \$7.1 billion planned withdrawal from the Budget Stabilization Account. In addition, the Governor's Budget proposes to increase the cap into the account from 10% to 20% of general fund revenues, as well as exempting the BSA deposits from the State Appropriations Limit.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year, upcoming budget year and two subsequent years:

Description	24-25	25-26	26-27	27-28
LCFF COLAs (24-25 Gov. Proposal)	0.76%	2.73%	3.11%	3.17%
LCFF COLAs (24-25 May Revision)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 Enacted Budget)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 First Interim)	1.07%	2.93%	3.08%	3.08%
LCFF COLAs (24-25 Second Interim)	1.07%	2.43%	3.52%	3.63%

The Governor's Budget proposes to fully fund the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.43% with on-going funds, which costs approximately \$2.5 billion.

Student Support and Professional Development Discretionary Block Grant

The Governor's Budget proposes to appropriate \$1.8 billion in one-time funding for Local Educational Agencies (LEAs) to assist with rising costs. Based on initial estimates, LEAs would receive approximately \$327 per 2024-25 ADA; however, due to its uncertainty, the district is not including this amount in its Second Interim. Although the expenditures would be discretionary, the Governor proposes specific uses as follows:

- Professional development for teachers on the English Language Arts/Development Framework and Literacy Roadmap with a focus on strategies for English learners
- Professional development for teachers on the Math Framework
- Teacher recruitment and retention strategies
- Career pathways and dual enrollment efforts

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14% with the legislature intending to restore approximately \$378 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year. As intended, the Governor's Budget proposal includes an additional \$378.6 million for LREBG. Please note that the district has **not** included those revenues in its multi-year projection. However, under existing law, LEAs must complete a needs assessment regarding the use and expenditure of LREBG funds for the 2025-26, 2026-27, and 2027-28 school years. In addition, LEAs **must include** the following in its 2025-26, 2026-27, and 2027-28 LCAPs:

- Actions to be carried out based on the needs assessment.
- LREBG expenditures that will be used to implement these actions.

Transitional Kindergarten

As planned, Transitional Kindergarten (TK) will be fully implemented in 2025-26 requiring offering TK to all children who turn four by September 1st, which will cost approximately \$2.4 billion (inclusive of all prior years' investments). In addition, the Governor proposes spending an additional \$1.5 billion to increase the TK add-on rate by \$3,252 per TK ADA. Please note that due to its uncertainty and since the 10:1 ratio requirement is not contingent on the additional funding, the district is *not* including the additional \$3,252 in the TK add-on rate for the Second Interim Report.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget proposals:

- The Governor's Budget includes \$204 million to fund the 2.43% estimated statutory COLA for the Adult Education Block Grant; American Indian Education Centers; American Indian Early Childhood Education Program; California State Preschool Program, Child Nutrition; Foster Youth Programs; LCFF Equity Multiplier; Mandate Block Grant, special education, state preschool, and Youth In Foster Care.
- Child Nutrition is proposed to receive \$106 million for universal meals, \$150 million of one-time funds for equipment and training related to preparing fresh meals, and \$24.9 million one-time funds for Department of Food and Ag's Farm to School Network and Farm to School Incubator Grant Program.
- \$435 million for the full implementation of the Expanded Learning Opportunities Program (ELOP) and lowering the Unduplicated Pupil Percentage (UPP) threshold at which LEAs are required to offer ELOP to all students in grades TK-6 from 75% to 55%. LEAs with a UPP below 55% *must* offer the program to all unduplicated students in grades TK-6.
- \$150 million of one-time funds to support recruitment and retention of teachers to serve in priority schools through the new Loan Repayment for Teachers in Priority Schools Program and an additional \$100 million in one-time funding to extend the timeline of the existing National Board Certification Incentive Program.
- \$550 million of one-time funds relating to literacy instruction and screening, as well as \$5 million annually through 2029-30 relating to launching a state-wide system of support.
- \$7.1 billion for childcare and development programs administered by the Department of Social Services and maintains funding for the Cost of Care Plus Rate and prior commitments for the state to move to a single rate system based on cost of care.
- Issuing \$1.5 billion of the approved bonds for TK-12 and \$51.5 million for community colleges in the 2025-26 fiscal year.
- \$2 million of one-time funds for IEP digitization and translation into multiple languages.
- \$1.5 million of on-going funds for Homeless Education Technical Assistance Centers.
- Beginning in 2025-26, comprehensive school safety plans must include an instructional continuity plan that has procedures for pupil engagement no later than five calendar days, and access to instruction no later than 10 instructional days after the emergency. In order to receive an attendance waiver for events occurring after July 1, 2026, an LEA must certify that its comprehensive school safety plan includes an instructional continuity plan (replaces independent study plan requirement), and it has offered pupil engagement and instruction consistent with the instructional continuity plan.
- \$3.5 million of additional ongoing funding for the TK-12 High Speed Network.
- \$1 million one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.

Public School System Stabilization Account

As described in the 2024-25 First Interim Report, the Public School System Stabilization Account (PSSSA) balance of \$8.4 billion was depleted in 2023-24 in order to pay a deferral from 22-23 (\$2.6B) and cover expenditures in 2023-24 (\$5.8B). The Governor's Budget proposes to increase the deposit by \$100 million for a total of \$1.2 billion in 2024-25, and an additional \$376 million in 2025-26 for a total of just under \$1.6 billion.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Please note that the district reserve cap is ***not*** activated for 2024-25 or 2025-26 since the PSSSA balance is below the three percent threshold noted above.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.

2024-25 Two Rock Union School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 129.01.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 51.93%.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ The Mandated Cost Block Grant relating to school districts is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

General Purpose Revenue (LCFF)	\$1,564,578	\$1,580,629
Federal Revenues	\$506,400	\$626,256
Other State Revenues	\$36,900	\$343,285
Other Local Revenues	\$132,014	\$256,851
TOTAL	\$2,239,892	\$2,807,021

Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 71.4% of the District's unrestricted budget, and approximately 51.2% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$786,686	\$889,972
Classified Salaries	\$242,343	\$347,251
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$389,502	\$516,576
Books and Supplies	\$100,188	\$367,859
Other Operating Expenditures	\$390,954	\$1,201,135
Capital Outlay	\$0	\$0
Other Outgo	\$75,791	\$100,000
TOTAL	\$1,985,464	\$3,422,793

Following is a graphical representation of expenditures by percentage:

General Fund Summary

The District's 2024-25 General Fund projects a total operating surplus/deficit of <\$615,772> resulting in an estimated ending fund balance of \$1.68 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$2,000; restricted programs - \$0; assignments - \$171,140; economic uncertainty - \$171,140; unassigned - \$1,343,747. Illustrated below is a detail description of the fund balance components.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Multivear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors:

<i>Planning Factor</i>	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.43%	3.52%	3.63%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	27.40%	27.50%	28.50%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$191	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$82	\$82	\$82	\$82
Universal TK/ADA w/o 10:1 Ratio Add-On OR Universal TK/ADA w/ 10:1 Ratio Add-On	\$3,077	\$3,152	\$3,263	\$3,381
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to **anticipate slight growth** in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs

Expenditure Assumptions:

Expenditure

Certificated step and column costs are expected to increase by 1% each year. Classified step costs are expected to increase by 1% each year. Restricted certificated and classified expenditures are estimated to increase by S&C costs of 1% and a decrease in classified salaries for 2025-26 of \$25K primarily due to the reduction of COVID funded position.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant with a 2% Inflation. Restricted supplies and operating expenditures are estimated to decrease for 2025-26 primarily due to one time expenditures tied to carryover and deferred revenue from 2023-24. Indirect costs from Capital outlay and other outgo is estimated to remain relatively constant. restricted programs are expected to decrease for 2025-26 due to program adjustments noted above and remain constant thereafter. Transfers out are expected to remain constant due to Federal Impact Aid. Contributions to restricted programs are expected to increase for both subsequent years (\$35K and \$30K respectively) due to increases in special education costs and step & Column costs and additional pension costs for restricted programs that receive support from the unrestricted General Fund.

Estimated Ending Fund

Balances:

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$166,614 resulting in an ending General Fund balance of approximately \$1,521,412.

During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$160,475 resulting in an ending General Fund balance of \$1,360,475.

Conclusion/Recommendation

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years (Positive Certification). However, given the level of deficit spending in the current and subsequent 2 years, staff is examining the enrollment projections and the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce or restructure expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the District remains fiscally solvent.

Staff respectfully requests that the Board review and approve the 2nd Interim Report and Budget Revision #2 for the 2024-25 Fiscal Year with a positive certification.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2024-25

SECOND INTERIM REPORT

BUDGET REVISION #2

UNRESTRICTED GENERAL FUND					
	ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	Comments
	124.20	128.87	129.01	0.14	Using Current Year ADA
BEGINNING FUND BALANCE:	\$1,718,654	\$1,767,039	\$1,767,039	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$675,205	\$700,866	\$884,250	\$183,384	Update LCFF Calcs w/ CY
8012 Education Protection Account	\$376,135	\$417,561	\$241,690	(\$175,871)	P2 ADA and Unduplicated counts
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	PY State Aid adjustments
8021 Homeowners Exemptions	\$1,200	\$1,088	\$1,088	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$240,000	\$238,599	\$238,599	\$0	Update for final property tax receipts
8042 Unsecured	\$8,000	\$6,388	\$6,388	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$30,000	\$30,100	\$30,100	\$0	
8045 ERAF	\$170,000	\$162,463	\$162,463	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu T	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$1,500,540	\$1,557,065	\$1,564,578	\$7,513	Net change in LCFF-PY Adjust
Federal Revenues					
8110 Impact Aid	\$350,000	\$350,000	\$506,400	\$156,400	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$350,000	\$350,000	\$506,400	\$156,400	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$4,560	\$4,560	\$4,560	\$0	
8560 Lottery (Non-Prop 20)	\$22,500	\$22,500	\$22,679	\$179	
8590 All Other State Revenues	\$6,927	\$9,661	\$9,661	\$0	State Testing reimbursement
Total State Revenues	\$33,987	\$36,721	\$36,900	\$179	
Local Revenues					
8650 Leases and Rentals	\$10,200	\$10,200	\$10,200	\$0	
8660 Interest Earnings	\$85,000	\$85,000	\$105,000	\$20,000	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$10,939	\$12,439	\$16,814	\$4,375	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$106,139	\$107,639	\$132,014	\$24,375	
TOTAL REVENUES	\$1,990,666	\$2,051,425	\$2,239,892	\$188,467	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$268,422)	(\$315,926)	(\$333,441)	(\$17,515)	Special Ed Contribution
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$268,422)	(\$315,926)	(\$333,441)	(\$17,515)	
TOTAL REVENUES & OTHER SOURCES	\$1,722,244	\$1,735,499	\$1,906,451	\$170,952	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25**

SECOND INTERIM REPORT

FISCAL YEAR 2024-25 SECOND INTERIM REPORT		UNRESTRICTED GENERAL FUND				Comments
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$599,150	\$599,147	\$601,911	\$2,764	Per current staffing
1200	Certificated Support	\$0	\$0	\$0	\$0	
1300	Administrative	\$177,195	\$177,195	\$180,275	\$3,080	
1900	Other Certificated	\$4,500	\$4,500	\$4,500	\$0	
Total Certificated Salaries		\$780,845	\$780,842	\$786,686	\$5,844	
Classified Salaries						
2100	Instructional Assist	\$82,105	\$81,563	\$82,101	\$538	Per current staffing
2200	Classified Support	\$10,950	\$10,848	\$10,848	\$0	Per current staffing
2300	Administrative	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$147,621	\$150,027	\$149,394	(\$633)	Per current staffing
2900	Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$240,676	\$242,438	\$242,343	(\$95)	
Employee Benefits						
3100	STRS	\$134,936	\$133,974	\$133,110	(\$864)	Per Salary Adj. above 19.1%
3200	PERS	\$79,649	\$78,844	\$78,873	\$29	Per Salary Adj. above
3300	OASDI/Medicare	\$37,696	\$33,365	\$33,026	(\$339)	Per Salary Adj. above
3400	Health & Welfare	\$134,829	\$141,631	\$133,472	(\$8,159)	Per Salary Adj. above
3500	State Unemployment Ins	\$517	\$520	\$603	\$83	Per Salary Adj. above
3600	Workers Comp	\$11,246	\$10,871	\$10,418	(\$453)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$398,873	\$399,205	\$389,502	(\$9,703)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$500	\$500	\$500	\$0	Per current estimates
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$75,000	\$84,229	\$81,261	(\$2,968)	
4400	Non-Capital Furniture & Equip	\$18,500	\$18,500	\$18,427	(\$73)	
4700	Food	\$0	\$0	\$0	\$0	
Total Materials & Supplies		\$94,000	\$103,229	\$100,188	(\$3,041)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$9,200	\$9,200	\$8,169	(\$1,031)	
5300	Dues & Memberships	\$14,000	\$14,000	\$14,500	\$500	
5400	Insurance	\$38,516	\$38,516	\$38,516	\$0	
5500	Utilities	\$48,000	\$48,000	\$48,000	\$0	
5600	Rentals, Leases & Repairs	\$17,670	\$17,670	\$24,649	\$6,979	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Opera	\$230,550	\$230,550	\$246,120	\$15,570	
5900	Communications/Telephone	\$11,000	\$11,000	\$11,000	\$0	
Total Services and Other Operating Exp		\$368,936	\$368,936	\$390,954	\$22,018	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$1,883,330	\$1,894,650	\$1,909,673	\$15,023	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25

SECOND INTERIM REPORT

FISCAL YEAR 2024-25		UNRESTRICTED GENERAL FUND				
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
SECOND INTERIM REPORT						Comments
EXPENDITURES						
Indirect/Direct Cost						
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$25,789)	(\$23,239)	(\$24,209)	(\$970)	Indirect rate @ 5.18%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect		(\$25,789)	(\$23,239)	(\$24,209)	(\$970)	
TOTAL EXPENDITURES		\$1,857,541	\$1,871,411	\$1,885,464	\$14,053	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:		\$100,000	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$1,957,541	\$1,971,411	\$1,985,464	\$14,053	
EXCESS OF REVENUES OVER EXPENSE		(\$235,297)	(\$235,912)	(\$79,013)	\$156,899	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$2,000	\$2,000	\$2,000	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
	Board Designated:					
	5% REU	\$156,260	\$167,793	\$171,140	\$3,347	
	Locally restricted funds	\$0	\$0	\$0	\$0	
	Supplemental Carryover	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$156,260	\$167,793	\$171,140	\$3,347	5% Reserve
	Available	\$1,168,837	\$1,193,541	\$1,343,747	\$150,206	
TOTAL ENDING FUND BALANCE:		\$1,483,357	\$1,531,127	\$1,688,026	\$156,899	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25

SECOND INTERIM REPORT

RESTRICTED GENERAL FUND					
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)
		Comments			
		124.20	128.87	129.01	5
BEGINNING FUND BALANCE:		\$318,833	\$536,759	\$536,759	\$217,926
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	\$0	\$0	\$0	\$0
8012	Education Protection Account	\$0	\$0	\$0	\$0
8019	State Aid - Prior Year	\$0	\$0	\$0	\$0
8021	Homeowners Exemptions	\$0	\$0	\$0	\$0
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0
8041	Secured	\$0	\$0	\$0	\$0
8042	Unsecured	\$0	\$0	\$0	\$0
8043	Prior Year Taxes	\$0	\$0	\$0	\$0
8044	Supplemental	\$0	\$0	\$0	\$0
8045	ERAF	\$0	\$0	\$0	\$0
8047	Community Redevelopment Funds	\$0	\$0	\$0	\$0
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0
8096	Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	\$0
8097	Property Tax Transfers	\$18,821	\$20,454	\$16,051	\$1,633
Total LCFF		\$18,821	\$20,454	\$16,051	\$1,633
Federal Revenues					
8110	Impact Aid	\$0	\$0	\$0	\$0
8181	Spec Ed Entitlement (IDEA)	\$20,929	\$23,031	\$24,795	\$2,102
8220	Child Nutrition	\$44,000	\$44,000	\$44,000	\$0
8290	All Other Federal Revenue	\$41,219	\$40,072	\$51,061	(\$1,147)
Total Federal Revenues		\$106,148	\$107,103	\$119,856	\$955
State Revenues					
8520	Child Nutrition	\$54,000	\$54,000	\$54,000	\$0
8550	Mandated Cost Reimbursements	\$0	\$0	\$0	\$0
8560	Lottery (Prop 20)	\$9,000	\$9,000	\$9,000	\$0
8590	All Other State Revenues	\$259,733	\$224,267	\$243,385	(\$35,466)
Total State Revenues		\$322,733	\$287,267	\$306,385	(\$35,466)
Local Revenues					
8625	Community Redevelopment Funds	\$0	\$0	\$0	\$0
8660	Interest Earnings	\$0	\$0	\$0	\$0
8689	All Other Fees & Contracts	\$0	\$0	\$0	\$0
8699	Other Local Revenues	\$10,700	\$11,470	\$16,818	\$770
8792	Transfer of Apportionment from C	\$122,000	\$130,000	\$108,019	\$8,000
Total Local Revenues		\$132,700	\$141,470	\$124,837	\$8,770
TOTAL REVENUES		\$580,402	\$556,294	\$567,129	(\$24,108)
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0
8980	Contributions to Restricted Prgs	\$268,422	\$315,926	\$333,441	\$47,504
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0
Total Other Financing Sources		\$268,422	\$315,926	\$333,441	\$47,504
TOTAL REVENUES & OTHER SOURCES		\$848,824	\$872,220	\$900,570	\$23,396

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2024-25

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		RESTRICTED GENERAL FUND				Comments
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$47,286	\$77,286	\$78,286	\$30,000	S/L TEACHER TSF FROM 1200
1200	Certificated Support	\$30,000	\$0	\$0	(\$30,000)	S/L TEACHER TSF TO 11001
1300	Administrative	\$25,000	\$25,000	\$25,000	\$0	
1900	Other Certificated	\$0	\$0	\$0	\$0	
Total Certificated Salaries		\$102,286	\$102,286	\$103,286	\$0	
Classified Salaries						
2100	Instructional Assist	\$50,200	\$47,706	\$52,061	(\$2,494)	SUB/EXTRA DUTY PAY
2200	Classified Support	\$18,600	\$18,600	\$47,121	\$0	
2300	Administrative	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$6,000	\$6,000	\$5,726	\$0	
2900	Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$74,800	\$72,306	\$104,908	(\$2,494)	
Employee Benefits						
3100	STRS	\$80,533	\$80,533	\$80,533	\$0	STRS on Behalf Calcs
3200	PERS	\$20,281	\$19,607	\$28,379	(\$674)	Per Salary Adj. above
3300	OASDI/Medicare	\$7,200	\$7,010	\$9,538	(\$190)	Per Salary Adj. above
3400	Health & Welfare	\$3,806	\$5,886	\$6,299	\$2,080	Per Salary Adj. above
3500	State Unemployment Ins	\$91	\$90	\$106	(\$1)	Per Salary Adj. above
3600	Workers Comp	\$1,966	\$1,906	\$2,219	(\$60)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$113,877	\$115,032	\$127,074	\$1,155	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$67,200	\$77,158	\$77,158	\$9,958	Per current estimates
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$32,162	\$53,144	\$76,515	\$20,982	CARRYOVER VARIOUS PROG
4400	Non-Capital Furniture & Equip	\$2,500	\$4,270	\$4,359	\$1,770	Per current estimates
4700	Food	\$100,200	\$100,200	\$109,639	\$0	
Total Materials & Supplies		\$202,062	\$234,772	\$267,671	\$32,710	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$156,072	\$144,539	\$134,444	(\$11,533)	Special Education Contract
5200	Travel & Conferences (Mileage)	\$12,250	\$15,552	\$15,552	\$3,302	Per Current Estimates
5300	Dues & Memberships	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$15,000	\$15,000	\$15,000	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$447,521	\$643,718	\$645,185	\$196,197	SOCC Costs & RRM Contracts
5900	Communications/Telephone	\$0	\$0	\$0	\$0	
Total Services and Other Operatin		\$630,843	\$818,809	\$810,181	\$187,966	
Capital Outlay						
6100	Land Improvements	\$18,000	\$18,000	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$18,000	\$18,000	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$493,025	\$524,396	\$602,939	\$31,371	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25**

	RESTRICTED GENERAL FUND				Comments
	ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
Indirect/Direct Cost					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$25,789	\$23,239	\$24,209	(\$2,550)	I/C @ 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	\$25,789	\$23,239	\$24,209	(\$2,550)	
TOTAL EXPENDITURES	\$1,167,657	\$1,384,444	\$1,437,329	\$216,787	
OTHER FINANCING USES					
7438 Debt Service - Interest		\$0	\$0	\$0	
7439 Debt Service - Principle		\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers		\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,167,657	\$1,384,444	\$1,437,329	\$216,787	
EXCESS OF REVENUES OVER EXPENSE	(\$318,833)	(\$512,224)	(\$536,759)	(\$193,391)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$24,535	\$0	\$24,535	Carryover will be budgeted @ Second Interim
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$0	\$24,535	\$0	\$24,535	\$1 variance due to rounding

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**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25**

SECOND INTERIM REPORT

		TOTAL GENERAL FUND (COMBINED)				Comments
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)		124.20	128.87	129.01	0.14	Using Current Year ADA
BEGINNING FUND BALANCE:		\$2,037,487	\$2,303,798	\$2,303,798	\$217,926	
REVENUES						
Local Control Funding Formula (LCFF)						
8011	State Aid	\$675,205	\$700,866	\$884,250	\$25,661	Update LCFF Calcs w/ ADA and Unduplicated counts PY State Aid adjustments
8012	Education Protection Account	\$376,135	\$417,561	\$241,690	\$41,426	
8019	State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$1,200	\$1,088	\$1,088	(\$112)	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041	Secured	\$240,000	\$238,599	\$238,599	(\$1,401)	Update property tax J29B
8042	Unsecured	\$8,000	\$6,388	\$6,388	(\$1,612)	
8043	Prior Year Taxes	\$0	\$0	\$0	\$0	
8044	Supplemental	\$30,000	\$30,100	\$30,100	\$100	
8045	ERAF	\$170,000	\$162,463	\$162,463	(\$7,537)	
8047	Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097	Property Tax Transfers	\$18,821	\$20,454	\$16,051	\$1,633	
Total LCFF:		\$1,519,361	\$1,577,519	\$1,580,629	\$58,158	
Federal Revenues						
8110	Impact Aid	\$0	\$0	\$0	\$0	
8181	Spec Ed Entitlement (IDEA)	\$370,929	\$373,031	\$531,195	\$2,102	
8220	Child Nutrition	\$44,000	\$44,000	\$44,000	\$0	
8290	All Other Federal Revenue	\$41,219	\$40,072	\$51,061	(\$1,147)	
Total Federal Revenues		\$456,148	\$457,103	\$626,256	\$955	
State Revenues						
8520	Child Nutrition	\$54,000	\$54,000	\$54,000	\$0	
8550	Mandated Cost Reimbursements	\$4,560	\$4,560	\$4,560	\$0	
8560	Lottery (Non-Prop 20)	\$31,500	\$31,500	\$31,679	\$0	
8590	All Other State Revenues	\$266,660	\$233,928	\$253,046	(\$32,732)	
Total State Revenues		\$356,720	\$323,988	\$343,285	(\$32,732)	
Local Revenues						
8650	Leases and Rentals	\$10,200	\$10,200	\$10,200	\$0	
8660	Interest Earnings	\$85,000	\$85,000	\$105,000	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699	Other Local Revenues	\$21,639	\$23,909	\$33,632	\$2,270	
8792	Transfer of Apportionment from CO	\$122,000	\$130,000	\$108,019	\$8,000	
Total Local Revenues		\$238,839	\$249,109	\$256,851	\$10,270	
TOTAL REVENUES		\$2,571,068	\$2,607,719	\$2,807,021	\$36,651	
OTHER FINANCING SOURCES						
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8990	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources		\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES		\$2,571,068	\$2,607,719	\$2,807,021	\$36,651	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25**

SECOND INTERIM REPORT

		TOTAL GENERAL FUND (COMBINED)				Comments
		ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$646,436	\$676,433	\$680,197	\$29,997	
1200	Certificated Support	\$30,000	\$0	\$0	(\$30,000)	
1300	Administrative	\$202,195	\$202,195	\$205,275	\$0	
1900	Other Certificated	\$4,500	\$4,500	\$4,500	\$0	
Total Certificated Salaries		\$883,131	\$883,128	\$889,972	(\$3)	
Classified Salaries						
2100	Instructional Assist	\$132,305	\$129,269	\$134,162	(\$3,036)	
2200	Classified Support	\$29,550	\$29,448	\$57,969	(\$102)	
2300	Administrative	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$153,621	\$156,027	\$155,120	\$2,406	
2900	Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$315,476	\$314,744	\$347,251	(\$732)	
Employee Benefits						
3100	STRS	\$215,469	\$214,507	\$213,643	(\$962)	
3200	PERS	\$99,930	\$98,451	\$107,252	(\$1,479)	
3300	OASDI/Medicare	\$44,896	\$40,375	\$42,564	(\$4,521)	
3400	Health & Welfare	\$138,635	\$147,517	\$139,771	\$8,882	
3500	State Unemployment Ins	\$608	\$610	\$709	\$2	
3600	Workers Comp	\$13,212	\$12,777	\$12,637	(\$435)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$512,750	\$514,237	\$516,576	\$1,487	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$67,700	\$77,658	\$77,658	\$9,958	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$107,162	\$137,373	\$157,776	\$30,211	
4400	Non-Capital Furniture & Equip	\$21,000	\$22,770	\$22,786	\$1,770	
4700	Food	\$100,200	\$100,200	\$109,639	\$0	
Total Materials & Supplies		\$296,062	\$338,001	\$367,859	\$41,939	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$156,072	\$144,539	\$134,444	(\$11,533)	
5200	Travel & Conferences (Mileage)	\$21,450	\$24,752	\$23,721	\$3,302	
5300	Dues & Memberships	\$14,000	\$14,000	\$14,500	\$0	
5400	Insurance	\$38,516	\$38,516	\$38,516	\$0	
5500	Utilities	\$48,000	\$48,000	\$48,000	\$0	
5600	Rentals, Leases & Repairs	\$32,670	\$32,670	\$39,649	\$0	
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Ope	\$678,071	\$874,268	\$891,305	\$196,197	
5900	Communications/Telephone	\$11,000	\$11,000	\$11,000	\$0	
Total Services and Other Operating		\$999,779	\$1,187,745	\$1,201,135	\$187,966	
Capital Outlay						
6100	Land Improvements	\$18,000	\$18,000	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$18,000	\$18,000	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$3,025,198	\$3,255,855	\$3,322,793	\$4,176	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2024-25

SECOND INTERIM REPORT

EXPENDITURES (continued)

	TOTAL GENERAL FUND (COMBINED)				Comments
	ADOPTED BUDGET 6/28/2024 (A)	BUDGET REVISION #1 12/13/2024 (B)	BUDGET REVISION #2 3/13/2025 (C)	Variance (C) - (B) (D)	
Indirect/Direct Cost					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$3,025,198	\$3,255,855	\$3,322,793	\$230,657	
OTHER FINANCING USES					
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES	\$3,125,198	\$3,355,855	\$3,422,793	\$230,657	
EXCESS OF REVENUES OVER EXPENSE	(\$554,130)	(\$748,136)	(\$615,772)	(\$194,006)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$24,535	\$0	\$24,535	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$156,260	\$167,793	\$171,140	\$11,533	
Locally restricted funds	\$0	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$156,260	\$167,793	\$171,140	\$11,533	3% Reserves
Available	\$1,168,837	\$1,193,541	\$1,343,747	\$24,704	
TOTAL ENDING FUND BALANCE:	\$1,483,357	\$1,555,661	\$1,688,025	\$72,305	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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

Signed: _____

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 13, 2025

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: CHRIS THOMAS

Telephone: 707-338-5734

Title: CHIEF BUSINESS OFFICIAL-CONSULTANT

E-mail: cthomas@trusd.org

Criteria and Standards Review Summary

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LOFF Sources		8010-8099	1,500,540.00	1,557,065.00	918,074.27	1,564,578.00	7,513.00	0.5%
2) Federal Revenue		8100-8299	350,000.00	350,000.00	277,195.10	506,400.00	156,400.00	44.7%
3) Other State Revenue		8300-8599	33,987.00	36,721.00	16,470.87	36,900.00	179.00	0.5%
4) Other Local Revenue		8600-8799	106,139.00	107,639.00	58,103.61	132,014.00	24,375.00	22.6%
5) TOTAL, REVENUES			1,990,666.00	2,051,425.00	1,269,843.85	2,239,892.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	780,845.00	780,842.00	423,737.13	786,686.00	(5,844.00)	-0.7%
2) Classified Salaries		2000-2999	240,676.00	242,438.00	132,843.91	242,343.00	95.00	0.0%
3) Employee Benefits		3000-3999	398,873.00	399,205.00	211,049.48	389,502.00	9,703.00	2.4%
4) Books and Supplies		4000-4999	94,000.00	103,229.00	48,615.35	100,188.00	3,041.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	368,936.00	368,936.00	201,043.61	390,954.00	(22,018.00)	-6.0%
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	(25,789.00)	(23,239.00)	0.00	(24,209.00)	970.00	-4.2%
9) TOTAL, EXPENDITURES			1,857,541.00	1,871,411.00	1,017,289.48	1,885,464.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			133,125.00	180,014.00	252,554.37	354,428.00		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(268,422.00)	(315,926.00)	0.00	(333,441.00)	(17,515.00)	5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(368,422.00)	(415,926.00)	0.00	(433,441.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(235,297.00)	(235,912.00)	252,554.37	(79,013.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,718,654.00	1,767,039.00		1,767,039.00	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)			1,718,654.00	1,767,039.00		1,767,039.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,718,654.00	1,767,039.00		1,767,039.00		
2) Ending Balance, June 30 (E + F1e)			1,483,357.00	1,531,127.00		1,688,026.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	156,260.00	167,793.00		171,140.00		
ADD 5% RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780	156,260.00					
ADD 5% RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780		167,793.00				
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780				171,140.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	156,260.00	0.00		171,140.00		
Unassigned/Unappropriated Amount		9790	1,168,837.00	1,361,334.00		1,343,746.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	675,205.00	700,866.00	520,585.00	884,250.00	183,384.00	26.2%
Education Protection Account State Aid - Current Year		8012	376,135.00	417,561.00	120,150.00	241,690.00	(175,871.00)	-42.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,200.00	1,088.00	556.59	1,088.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	240,000.00	238,599.00	139,524.18	238,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,000.00	6,388.00	7,637.18	6,388.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	30,000.00	30,100.00	16,920.32	30,100.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	170,000.00	162,463.00	112,695.00	162,463.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,500,540.00	1,557,065.00	918,074.27	1,564,578.00	7,513.00	0.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,500,540.00	1,557,085.00	918,074.27	1,564,578.00	7,513.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	350,000.00	350,000.00	277,195.10	506,400.00	156,400.00	44.7%
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)	4810	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			350,000.00	350,000.00	277,195.10	506,400.00	156,400.00	44.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,560.00	4,560.00	4,375.00	4,560.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	22,500.00	22,500.00	6,410.87	22,679.00	179.00	0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		6567	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	6,927.00	9,661.00	5,685.00	9,661.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,987.00	36,721.00	16,470.87	36,900.00	179.00	0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	10,200.00	10,200.00	4,000.00	10,200.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	49,771.06	105,000.00	20,000.00	23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	10,939.00	12,439.00	4,332.55	16,814.00	4,375.00	35.2%
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			106,139.00	107,639.00	58,103.61	132,014.00	24,375.00	22.6%
TOTAL, REVENUES			1,990,666.00	2,051,425.00	1,269,843.85	2,239,892.00	168,467.00	9.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	599,150.00	599,147.00	316,228.87	601,911.00	(2,764.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,195.00	177,195.00	106,783.26	180,275.00	(3,080.00)	-1.7%
Other Certificated Salaries		1900	4,500.00	4,500.00	725.00	4,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			780,845.00	780,842.00	423,737.13	786,686.00	(5,844.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,105.00	81,563.00	44,017.95	82,101.00	(538.00)	-0.7%
Classified Support Salaries		2200	10,950.00	10,848.00	4,276.51	10,848.00	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	147,621.00	150,027.00	84,549.45	149,394.00	633.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			240,676.00	242,438.00	132,843.91	242,343.00	95.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	134,936.00	133,974.00	71,563.86	133,110.00	864.00	0.6%
PERS		3201-3202	79,649.00	78,844.00	43,681.95	78,873.00	(29.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	37,696.00	33,365.00	18,074.72	33,026.00	339.00	1.0%
Health and Welfare Benefits		3401-3402	134,829.00	141,631.00	71,745.64	133,472.00	8,159.00	5.8%
Unemployment Insurance		3501-3502	517.00	520.00	361.79	603.00	(83.00)	-16.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	11,245.00	10,871.00	5,621.52	10,418.00	453.00	4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			398,873.00	399,205.00	211,049.48	389,502.00	9,703.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	500.00	500.00	0.00	500.00	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	75,000.00	84,229.00	39,748.00	81,261.00	2,968.00	3.5%
Noncapitalized Equipment		4400	18,500.00	18,500.00	8,867.35	18,427.00	73.00	0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,000.00	103,229.00	48,615.35	100,188.00	3,041.00	2.9%
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	9,200.00	9,200.00	480.50	8,189.00	1,031.00	11.2%
Dues and Memberships		5300	14,000.00	14,000.00	10,942.92	14,500.00	(500.00)	-3.6%
Insurance		5400-5450	38,516.00	38,516.00	32,629.00	38,516.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,000.00	48,000.00	15,852.14	48,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,670.00	17,670.00	16,868.26	24,649.00	(6,979.00)	-39.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,550.00	230,550.00	120,021.12	246,120.00	(15,570.00)	-6.8%
Communications		5900	11,000.00	11,000.00	4,239.67	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,936.00	368,936.00	201,043.61	390,954.00	(22,018.00)	-6.0%
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)								
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(25,789.00)	(23,239.00)	0.00	(24,209.00)	970.00	-4.2%
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			(25,789.00)	(23,239.00)	0.00	(24,209.00)	970.00	-4.2%
TOTAL, EXPENDITURES			1,857,541.00	1,871,411.00	1,017,289.48	1,885,464.00	(14,053.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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: 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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
(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	(268,422.00)	(315,926.00)	0.00	(333,441.00)	(17,515.00)	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(268,422.00)	(315,926.00)	0.00	(333,441.00)	(17,515.00)	5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(368,422.00)	(415,926.00)	0.00	(433,441.00)	(17,515.00)	4.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,821.00	20,454.00	0.00	16,051.00	(4,403.00)	-21.5%
2) Federal Revenue		8100-8299	106,148.00	107,103.00	61,403.68	119,856.00	12,753.00	11.9%
3) Other State Revenue		8300-8599	322,733.00	287,287.00	98,048.45	306,385.00	19,118.00	6.7%
4) Other Local Revenue		8600-8799	132,700.00	141,470.00	80,288.64	124,837.00	(16,633.00)	-11.8%
5) TOTAL, REVENUES			580,402.00	556,294.00	239,740.77	587,129.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	102,286.00	102,286.00	44,563.73	103,286.00	(1,000.00)	-1.0%
2) Classified Salaries		2000-2999	74,800.00	72,306.00	39,585.26	104,908.00	(32,602.00)	-45.1%
3) Employee Benefits		3000-3999	113,877.00	115,032.00	23,144.64	127,074.00	(12,042.00)	-10.5%
4) Books and Supplies		4000-4999	202,062.00	234,772.00	75,708.45	267,671.00	(32,899.00)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	830,843.00	818,809.00	218,380.62	810,181.00	8,628.00	1.1%
6) Capital Outlay		6000-6999	18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	2,949.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,789.00	23,239.00	0.00	24,209.00	(970.00)	-4.2%
9) TOTAL, EXPENDITURES			1,167,657.00	1,384,444.00	404,331.90	1,437,329.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(587,255.00)	(828,150.00)	(164,591.13)	(870,200.00)		
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	268,422.00	315,926.00	0.00	333,441.00	17,515.00	5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			268,422.00	315,926.00	0.00	333,441.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(318,833.00)	(512,224.00)	(164,591.13)	(536,759.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	318,833.00	536,759.00		536,759.00	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)			318,833.00	536,759.00		536,759.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,833.00	536,759.00		536,759.00		
2) Ending Balance, June 30 (E + F1e)			0.00	24,535.00		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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	24,536.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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	18,821.00	20,454.00	0.00	16,051.00	(4,403.00)	-21.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,821.00	20,454.00	0.00	16,051.00	(4,403.00)	-21.5%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	19,398.00	21,500.00	0.00	23,264.00	1,764.00	8.2%
Special Education Discretionary Grants		8182	1,531.00	1,531.00	0.00	1,531.00	0.00	0.0%
Child Nutrition Programs		8220	44,000.00	44,000.00	14,956.16	44,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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	2,721.00	1,578.00	998.00	1,964.00	386.00	24.5%
Title III, Immigrant Student Program	4201	8290	600.00	1,259.00	2,215.00	2,215.00	956.00	75.9%
Title III, English Learner Program	4203	8290	9,381.00	3,647.00	0.00	3,647.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	14,279.00	14,156.00	2,952.52	2,953.00	(11,205.00)	-79.1%
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	14,238.00	19,430.00	40,282.00	40,282.00	20,852.00	107.3%
TOTAL, FEDERAL REVENUE			106,148.00	107,103.00	61,403.68	119,856.00	12,753.00	11.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	54,000.00	54,000.00	15,460.70	54,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8580	9,000.00	9,000.00	715.97	9,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	36,627.00	36,627.00	0.00	36,627.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,106.00	187,640.00	81,871.78	206,756.00	19,118.00	10.2%
TOTAL, OTHER STATE REVENUE			322,733.00	287,287.00	98,048.45	306,385.00	19,118.00	6.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Restricted (Resources 2000-8999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,700.00	11,470.00	7,657.64	16,818.00	5,348.00	46.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	122,000.00	130,000.00	72,631.00	108,019.00	(21,981.00)	-16.9%
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			132,700.00	141,470.00	80,288.64	124,837.00	(16,633.00)	-11.8%
TOTAL, REVENUES			580,402.00	558,294.00	239,740.77	567,129.00	10,835.00	1.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,286.00	77,286.00	30,563.73	78,286.00	(1,000.00)	-1.3%
Certificated Pupil Support Salaries		1200	30,000.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,000.00	25,000.00	14,000.00	25,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,286.00	102,286.00	44,563.73	103,286.00	(1,000.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	50,200.00	47,706.00	28,153.20	52,061.00	(4,355.00)	-9.1%
Classified Support Salaries		2200	18,600.00	18,600.00	8,308.94	47,121.00	(28,521.00)	-153.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,000.00	6,000.00	3,123.12	5,726.00	274.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74,800.00	72,306.00	39,585.26	104,908.00	(32,602.00)	-45.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	80,533.00	80,533.00	3,736.01	80,533.00	0.00	0.0%
PERS		3201-3202	20,281.00	19,607.00	10,662.07	28,379.00	(8,772.00)	-44.7%
OASDI/Medicare/Alternative		3301-3302	7,200.00	7,010.00	3,767.54	9,538.00	(2,528.00)	-36.1%
Health and Welfare Benefits		3401-3402	3,806.00	5,886.00	4,022.28	6,299.00	(413.00)	-7.0%
Unemployment Insurance		3501-3502	91.00	90.00	43.15	106.00	(16.00)	-17.8%
Workers' Compensation		3601-3602	1,966.00	1,906.00	913.59	2,219.00	(313.00)	-16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

49 70979 0000000
Form 011
F82G7U5B3J(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)
TOTAL, EMPLOYEE BENEFITS			113,877.00	115,032.00	23,144.64	127,074.00	(12,042.00)	-10.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,200.00	77,158.00	16,315.00	77,158.00	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	32,162.00	53,144.00	12,584.40	76,515.00	(23,371.00)	-44.0%
Noncapitalized Equipment		4400	2,500.00	4,270.00	2,587.75	4,359.00	(89.00)	-2.1%
Food		4700	100,200.00	100,200.00	44,221.30	109,639.00	(9,439.00)	-9.4%
TOTAL, BOOKS AND SUPPLIES			202,062.00	234,772.00	75,708.45	267,671.00	(32,899.00)	-14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	156,072.00	144,539.00	48,938.67	134,444.00	10,095.00	7.0%
Travel and Conferences		5200	12,250.00	15,552.00	7,935.52	15,552.00	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	15,000.00	15,000.00	8,255.11	15,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	447,521.00	643,718.00	153,251.52	645,185.00	(1,467.00)	-0.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			630,843.00	818,809.00	218,380.82	810,181.00	8,628.00	1.1%
CAPITAL OUTLAY								
Land		6100	18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
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			18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,949.00	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		7436	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	2,949.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	25,789.00	23,239.00	0.00	24,209.00	(970.00)	-4.2%
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			25,789.00	23,239.00	0.00	24,209.00	(970.00)	-4.2%
TOTAL, EXPENDITURES			1,167,657.00	1,384,444.00	404,331.90	1,437,329.00	(52,685.00)	-3.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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	268,422.00	315,926.00	0.00	333,441.00	17,515.00	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			268,422.00	315,926.00	0.00	333,441.00	17,515.00	5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			268,422.00	315,926.00	0.00	333,441.00	(17,515.00)	-5.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,519,361.00	1,577,519.00	918,074.27	1,580,629.00	3,110.00	0.2%
2) Federal Revenue		8100-8299	456,148.00	457,103.00	338,598.78	626,256.00	169,153.00	37.0%
3) Other State Revenue		8300-8599	356,720.00	323,988.00	114,519.32	343,285.00	19,297.00	6.0%
4) Other Local Revenue		8600-8799	238,839.00	249,109.00	138,392.25	256,851.00	7,742.00	3.1%
5) TOTAL, REVENUES			2,571,068.00	2,607,719.00	1,509,584.62	2,807,021.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	883,131.00	883,128.00	466,300.86	889,972.00	(6,844.00)	-0.8%
2) Classified Salaries		2000-2999	315,476.00	314,744.00	172,429.17	347,251.00	(32,507.00)	-10.3%
3) Employee Benefits		3000-3999	512,750.00	514,237.00	234,194.12	516,576.00	(2,339.00)	-0.5%
4) Books and Supplies		4000-4999	296,062.00	338,001.00	124,323.80	367,859.00	(29,858.00)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	999,779.00	1,187,745.00	419,424.43	1,201,135.00	(13,390.00)	-1.1%
6) Capital Outlay		6000-6999	18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	2,949.00	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			3,025,198.00	3,255,855.00	1,421,621.36	3,322,793.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,130.00)	(648,136.00)	87,963.24	(515,772.00)		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(100,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,130.00)	(748,136.00)	87,963.24	(615,772.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,037,487.00	2,303,798.00		2,303,798.00	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)			2,037,487.00	2,303,798.00		2,303,798.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037,487.00	2,303,798.00		2,303,798.00		
2) Ending Balance, June 30 (E + F1e)			1,483,357.00	1,555,662.00		1,688,026.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	24,535.00		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	156,260.00	167,793.00		171,140.00		
ADD 5% RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780	156,260.00					
ADD 5% RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780		167,793.00				
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780				171,140.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	156,260.00	0.00		171,140.00		
Unassigned/Unappropriated Amount		9790	1,168,837.00	1,361,334.00		1,343,746.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	675,205.00	700,866.00	520,585.00	884,250.00	183,384.00	26.2%
Education Protection Account State Aid - Current Year		8012	376,135.00	417,561.00	120,156.00	241,690.00	(175,871.00)	-42.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,200.00	1,088.00	556.59	1,088.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	240,000.00	238,599.00	139,524.18	238,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,000.00	6,388.00	7,637.18	6,388.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	30,000.00	30,100.00	16,920.32	30,100.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	170,000.00	162,463.00	112,695.00	162,463.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,500,540.00	1,557,065.00	918,074.27	1,564,578.00	7,513.00	0.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	18,821.00	20,454.00	0.00	16,051.00	(4,403.00)	-21.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,519,361.00	1,577,519.00	918,074.27	1,580,629.00	3,110.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	350,000.00	350,000.00	277,195.10	506,400.00	156,400.00	44.7%
Special Education Entitlement		8181	19,398.00	21,500.00	0.00	23,264.00	1,764.00	8.2%
Special Education Discretionary Grants		8182	1,531.00	1,531.00	0.00	1,531.00	0.00	0.0%
Child Nutrition Programs		8220	44,000.00	44,000.00	14,956.16	44,000.00	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	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	2,721.00	1,578.00	998.00	1,964.00	386.00	24.5%
Title III, Immigrant Student Program	4201	8290	600.00	1,259.00	2,215.00	2,215.00	956.00	75.9%
Title III, English Learner Program	4203	8290	9,381.00	3,647.00	0.00	3,647.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	14,279.00	14,158.00	2,952.52	2,953.00	(11,205.00)	-79.1%
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	14,238.00	19,430.00	40,282.00	40,282.00	20,852.00	107.3%
TOTAL, FEDERAL REVENUE			456,148.00	457,103.00	338,598.78	626,256.00	169,153.00	37.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	54,000.00	54,000.00	15,460.70	54,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,560.00	4,560.00	4,375.00	4,560.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	31,500.00	31,500.00	7,126.84	31,679.00	179.00	0.6%
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	36,627.00	36,627.00	0.00	36,627.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	230,033.00	197,301.00	87,556.78	216,419.00	19,118.00	9.7%
TOTAL, OTHER STATE REVENUE			356,720.00	323,988.00	114,519.32	343,285.00	19,297.00	6.0%
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	10,200.00	10,200.00	4,000.00	10,200.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	49,771.06	105,000.00	20,000.00	23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,639.00	23,909.00	11,990.19	33,632.00	9,723.00	40.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	122,000.00	130,000.00	72,631.00	108,019.00	(21,981.00)	-16.9%
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			236,839.00	249,109.00	138,392.25	256,851.00	7,742.00	3.1%
TOTAL, REVENUES			2,571,068.00	2,607,719.00	1,509,584.62	2,807,021.00	199,302.00	7.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	646,436.00	676,433.00	346,792.60	680,197.00	(3,764.00)	-0.6%
Certificated Pupil Support Salaries		1200	30,000.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	202,195.00	202,195.00	120,783.26	205,275.00	(3,080.00)	-1.5%
Other Certificated Salaries		1900	4,500.00	4,500.00	725.00	4,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			883,131.00	883,128.00	468,300.86	889,972.00	(6,844.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	132,305.00	129,269.00	72,171.15	134,162.00	(4,893.00)	-3.8%
Classified Support Salaries		2200	29,550.00	29,448.00	12,585.45	57,969.00	(28,521.00)	-96.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	153,621.00	156,027.00	87,672.57	155,120.00	907.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			315,476.00	314,744.00	172,429.17	347,251.00	(32,507.00)	-10.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	215,469.00	214,507.00	75,299.87	213,643.00	864.00	0.4%
PERS		3201-3202	99,930.00	98,451.00	54,344.02	107,252.00	(8,801.00)	-8.9%
OASDI/Medicare/Alternative		3301-3302	44,896.00	40,375.00	21,842.26	42,564.00	(2,189.00)	-5.4%
Health and Welfare Benefits		3401-3402	138,635.00	147,517.00	75,767.92	139,771.00	7,746.00	5.3%
Unemployment Insurance		3501-3502	608.00	610.00	404.94	709.00	(99.00)	-16.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	13,212.00	12,777.00	6,535.11	12,637.00	140.00	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			512,750.00	514,237.00	234,194.12	516,576.00	(2,339.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,700.00	77,658.00	16,315.00	77,658.00	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	107,162.00	137,373.00	52,332.40	157,776.00	(20,403.00)	-14.9%
Noncapitalized Equipment		4400	21,000.00	22,770.00	11,455.10	22,786.00	(16.00)	-0.1%
Food		4700	100,200.00	100,200.00	44,221.30	109,639.00	(9,439.00)	-9.4%
TOTAL, BOOKS AND SUPPLIES			296,062.00	338,001.00	124,323.80	367,859.00	(29,858.00)	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	156,072.00	144,539.00	48,938.67	134,444.00	10,095.00	7.0%
Travel and Conferences		5200	21,450.00	24,752.00	8,416.02	23,721.00	1,031.00	4.2%
Dues and Memberships		5300	14,000.00	14,000.00	10,942.92	14,500.00	(500.00)	-3.6%
Insurance		5400-5450	38,516.00	38,516.00	32,629.00	38,516.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,000.00	48,000.00	15,862.14	48,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,670.00	32,670.00	25,123.37	38,649.00	(6,979.00)	-21.4%
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	678,071.00	874,268.00	273,272.64	891,305.00	(17,037.00)	-1.9%
Communications		5900	11,000.00	11,000.00	4,239.67	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			999,779.00	1,187,745.00	419,424.43	1,201,135.00	(13,390.00)	-1.1%
CAPITAL OUTLAY								
Land		6100	18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
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			18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,949.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2,949.00	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		
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			3,025,198.00	3,255,855.00	1,421,621.38	3,322,793.00	(66,938.00)	-2.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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: 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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	2,000.00	2,000.00	1,333.54	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	1,333.54	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	1,333.54	2,000.00		
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)			2,000.00	2,000.00	1,333.54	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,895.00	68,498.00		68,498.00	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)			67,895.00	68,498.00		68,498.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,895.00	68,498.00		68,498.00		
2) Ending Balance, June 30 (E + F1e)			69,895.00	70,498.00		70,498.00		
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	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	69,895.00	70,498.00		70,498.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,333.54	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	1,333.54	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	1,333.54	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,293.15	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,293.15	5,000.00		
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	33,596.00	33,596.00	0.00	15,446.00	18,150.00	54.0%
6) Capital Outlay		6000-6999	141,905.00	141,905.00	75,055.10	160,055.00	(18,150.00)	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,501.00	175,501.00	75,055.10	175,501.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,501.00)	(170,501.00)	(73,761.95)	(170,501.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,501.00)	(70,501.00)	(73,761.95)	(70,501.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	259,742.00	284,967.00		284,967.00	0.00	0.0%
b) Audit Adjustments		9793	(3,216.00)	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,526.00	284,967.00		284,967.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,526.00	284,967.00		284,967.00		
2) Ending Balance, June 30 (E + F1e)			186,025.00	214,466.00		214,466.00		
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	186,025.00	214,466.00		214,466.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,293.15	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,293.15	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	1,293.15	5,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,596.00	33,596.00	0.00	15,446.00	18,150.00	54.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,596.00	33,596.00	0.00	15,446.00	18,150.00	54.0%
CAPITAL OUTLAY								
Land		6100	35,000.00	35,000.00	67,738.01	102,738.00	(67,738.00)	-193.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	106,905.00	106,905.00	7,317.09	57,317.00	49,588.00	46.4%
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			141,905.00	141,905.00	75,055.10	160,055.00	(18,150.00)	-12.6%
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			175,501.00	175,501.00	75,055.10	175,501.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

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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)	124.20	128.87	129.01	129.01	.14	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	124.20	128.87	129.01	129.01	.14	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	124.20	128.87	129.01	129.01	.14	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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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):										
A. BEGINNING CASH	JANUARY		2,835,477.62	2,511,775.91	2,401,628.19	2,411,558.16	2,400,431.98	2,288,297.49	2,752,203.89	2,473,595.76
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		47,325.00	47,325.00	145,265.00	85,187.00	85,187.00	145,265.00	85,187.00	66,840.00
Property Taxes	8020-8079		0.00	2,999.13	1,745.56	1,782.25	2,048.89	263,848.00	4,909.44	1,878.20
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,845.00
Federal Revenue	8100-8299		6.00	35,321.10	14,153.00	26,149.00	2,648.00	239,992.37	20,529.31	0.00
Other State Revenue	8300-8599		6,276.00	6,276.00	11,294.00	12,188.49	29,289.78	19,766.87	29,428.18	25,498.42
Other Local Revenue	8600-8799		1,112.45	13,206.00	11,885.00	40,500.17	17,233.00	16,563.84	37,891.79	6,882.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			54,718.45	104,927.23	184,342.56	165,806.91	136,406.67	685,436.08	177,945.72	109,943.62
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		14,549.59	71,509.46	76,020.85	71,421.77	79,286.91	85,002.40	70,529.88	85,955.43
Classified Salaries	2000-2899		6,457.38	25,238.80	28,598.05	27,764.37	29,127.18	27,685.22	27,558.37	49,767.45
Employee Benefits	3000-3999		7,043.89	35,792.15	36,269.19	40,006.59	38,503.46	39,811.81	36,767.03	44,355.85
Books and Supplies	4000-4999		20,664.05	3,106.43	20,528.35	30,962.80	22,395.13	15,735.32	10,931.62	5,417.89
Services	5000-5999		33,727.10	40,114.27	14,950.62	56,790.52	63,778.96	57,846.21	152,416.75	31,535.55
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	2,949.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			82,442.01	175,760.91	176,367.06	226,946.15	233,071.64	225,880.96	301,152.65	217,031.97
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	82,230.67							37,960.00	
Accounts Receivable	9200-9299	(145,101.58)	27,010.28		(108.36)	54,321.76	9.29	(23.54)	29,548.77	9.29
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(62,870.91)	27,010.28	0.00	(108.36)	54,321.76	9.29	(23.54)	67,508.77	9.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(191,787.07)	122,989.43	39,314.04	(2,062.83)	4,308.70	(4,683.97)	(4,374.82)	2,349.97	(2,201.17)
Due To Other Funds	9610	(182,600.00)							182,600.00	
Current Loans	9640									
Unearned Revenues	9650	(20,162.78)					20,162.78			
Deferred Inflows of Resources	9690	0.00							37,960.00	
SUBTOTAL		(384,549.85)	122,989.43	39,314.04	(2,062.83)	4,308.70	15,478.81	(4,374.82)	222,909.97	(2,201.17)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		331,678.94	(95,979.15)	(39,314.04)	1,954.47	50,013.06	(15,488.52)	4,351.28	(155,401.20)	2,210.46
E. NET INCREASE/DECREASE (B - C + D)			(123,701.71)	(110,147.72)	9,929.97	(11,126.18)	(112,134.49)	463,906.40	(278,608.13)	(104,877.89)
F. ENDING CASH (A + E)			2,511,775.91	2,401,628.19	2,411,558.16	2,400,431.96	2,268,297.49	2,752,203.89	2,473,595.76	2,368,717.87
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):									
A. BEGINNING CASH	JANUARY	2,388,717.87	2,073,171.75	2,087,171.75	1,930,171.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	165,000.00	52,000.00	60,000.00	141,359.00	0.00		1,125,940.00	1,125,940.00
Property Taxes	8020-8079	1,200.00	105,000.00	11,000.00	42,226.53	0.00		438,636.00	438,636.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	7,206.00		16,051.00	16,051.00
Federal Revenue	8100-8299	5,000.00	120,000.00	10,000.00	40,000.00	112,657.22		626,256.00	626,256.00
Other State Revenue	8300-8599	12,000.00	25,000.00	25,000.00	115,000.00	26,267.28		343,285.00	343,285.00
Other Local Revenue	8600-8799	15,000.00	45,000.00	20,000.00	20,000.00	11,576.75		256,851.00	256,851.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		198,200.00	347,000.00	126,000.00	358,585.53	157,707.23	0.00	2,807,021.00	2,807,021.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	90,000.00	20,715.71		889,972.00	889,972.00
Classified Salaries	2000-2999	30,000.00	30,000.00	30,000.00	32,000.00	3,054.38		347,251.00	347,251.00
Employee Benefits	3000-3999	36,000.00	38,000.00	38,000.00	38,000.00	88,026.03		516,576.00	516,576.00
Books and Supplies	4000-4999	30,000.00	40,000.00	40,000.00	90,000.00	38,117.31		367,859.00	367,859.00
Services	5000-5999	75,000.00	150,000.00	100,000.00	150,000.00	275,175.22		1,201,135.00	1,201,135.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	(2,949.00)			0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		246,000.00	333,000.00	283,000.00	497,051.00	425,088.65	0.00	3,422,793.00	3,422,793.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	44,270.67						82,230.67	
Accounts Receivable	9200-9299	(255,869.07)						(145,101.58)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources									
SUBTOTAL	9490	(211,598.40)	0.00	0.00	0.00	0.00	0.00	(62,870.91)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	36,147.72						191,787.07	
Due To Other Funds	9610							192,690.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							20,162.78	
Deferred Inflows of Resources	9690							37,960.00	
SUBTOTAL		36,147.72	0.00	0.00	0.00	0.00	0.00	432,509.85	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(247,746.12)	0.00	0.00	0.00	0.00	0.00	(495,380.76)	
E. NET INCREASE/DECREASE (B - C + D)		(295,546.12)	14,000.00	(157,000.00)	(138,465.47)	(267,381.42)	0.00	(1,111,152.76)	(615,772.00)
F. ENDING CASH (A + E)		2,073,171.75	2,087,171.75	1,930,171.75	1,791,706.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,524,324.36	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,564,578.00	5.55%	1,651,415.00	3.70%	1,712,554.00
2. Federal Revenues	8100-8299	598,400.00	(21.01%)	400,000.00	0.00%	400,000.00
3. Other State Revenues	8300-8599	36,900.00	.27%	37,000.00	0.00%	37,000.00
4. Other Local Revenues	8600-8799	132,014.00	(5.31%)	125,000.00	0.00%	125,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(333,441.00)	10.96%	(370,000.00)	8.11%	(400,000.00)
6. Total (Sum lines A1 thru A5c)		1,908,451.00	(3.31%)	1,843,415.00	1.69%	1,874,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				786,686.00		792,686.00
b. Step & Column Adjustment				6,000.00		6,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	786,686.00	.76%	792,686.00	.82%	799,186.00
2. Classified Salaries						
a. Base Salaries				242,343.00		244,843.00
b. Step & Column Adjustment				2,500.00		2,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	242,343.00	1.03%	244,843.00	1.02%	247,343.00
3. Employee Benefits	3000-3999	389,502.00	1.03%	393,500.00	.76%	396,500.00
4. Books and Supplies	4000-4999	100,188.00	2.81%	103,000.00	2.91%	106,000.00
5. Services and Other Operating Expenditures	5000-5999	390,954.00	2.31%	400,000.00	2.50%	410,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00%	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,209.00)	(.66%)	(24,000.00)	0.00%	(24,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		1,985,464.00	1.24%	2,010,029.00	1.24%	2,035,029.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(79,013.00)		(166,614.00)		(180,475.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,767,039.00		1,688,026.00		1,521,412.00
2. Ending Fund Balance (Sum lines C and D1)		1,688,026.00		1,521,412.00		1,360,937.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	171,140.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	171,140.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	1,343,746.00		1,519,412.00		1,358,937.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,688,026.00		1,521,412.00		1,360,937.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	171,140.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,343,746.00		1,519,412.00		1,358,937.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,514,886.00		1,519,412.00		1,358,937.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,051.00	0.00%	16,051.00	0.00%	16,051.00
2. Federal Revenues	8100-8299	119,856.00	(19.90%)	96,000.00	2.08%	98,000.00
3. Other State Revenues	8300-8599	306,385.00	2.81%	315,000.00	3.17%	325,000.00
4. Other Local Revenues	8600-8799	124,837.00	.13%	125,000.00	0.00%	125,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	333,441.00	13.96%	380,000.00	6.58%	405,000.00
6. Total (Sum lines A1 thru A5c)		900,570.00	3.50%	932,051.00	3.97%	969,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,286.00		104,286.00
b. Step & Column Adjustment				1,000.00		1,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,286.00	.97%	104,286.00	.98%	105,286.00
2. Classified Salaries						
a. Base Salaries				104,908.00		80,908.00
b. Step & Column Adjustment				1,000.00		1,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,908.00	(22.88%)	80,908.00	1.24%	81,908.00
3. Employee Benefits	3000-3999	127,074.00	1.52%	129,000.00	2.21%	131,857.00
4. Books and Supplies	4000-4999	267,671.00	(34.99%)	174,000.00	3.45%	180,000.00
5. Services and Other Operating Expenditures	5000-5999	810,181.00	(48.18%)	419,857.00	6.23%	446,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	24,209.00	(.86%)	24,000.00	0.00%	24,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,437,329.00	(35.15%)	932,051.00	3.97%	969,051.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A8 minus line B11)		(536,759.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		536,759.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9790					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
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.						
This is due to a reduction in classified staff (COVID funded)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,580,629.00	5.49%	1,687,466.00	3.67%	1,728,605.00
2. Federal Revenues	8100-8299	626,256.00	(20.80%)	496,000.00	.40%	498,000.00
3. Other State Revenues	8300-8599	343,285.00	2.54%	352,000.00	2.84%	362,000.00
4. Other Local Revenues	8600-8799	256,851.00	(2.67%)	250,000.00	0.00%	250,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	10,000.00	(50.00%)	5,000.00
6. Total (Sum lines A1 thru A5c)		2,807,021.00	(1.12%)	2,775,466.00	2.46%	2,843,605.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				889,972.00		896,972.00
b. Step & Column Adjustment				7,000.00		7,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	889,972.00	.79%	896,972.00	.84%	904,472.00
2. Classified Salaries						
a. Base Salaries				347,251.00		325,751.00
b. Step & Column Adjustment				3,500.00		3,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	347,251.00	(6.19%)	325,751.00	1.07%	329,251.00
3. Employee Benefits	3000-3999	516,576.00	1.15%	522,500.00	1.12%	528,357.00
4. Books and Supplies	4000-4999	387,859.00	(24.70%)	277,000.00	3.25%	286,000.00
5. Services and Other Operating Expenditures	5000-5999	1,201,135.00	(31.74%)	819,657.00	4.41%	856,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,422,793.00	(14.04%)	2,942,080.00	2.11%	3,004,080.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(615,772.00)		(166,614.00)		(160,475.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,303,798.00		1,688,026.00		1,521,412.00
2. Ending Fund Balance (Sum lines C and D1)		1,688,026.00		1,521,412.00		1,360,937.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	171,140.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	171,140.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01f) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	1,343,746.00		1,519,412.00		1,356,937.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,688,026.00		1,521,412.00		1,360,937.00
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	171,140.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,343,746.00		1,519,412.00		1,356,937.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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)		1,514,886.00		1,519,412.00		1,356,937.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		44.26%		51.64%		45.24%
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):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		129.01		133.35		133.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,422,793.00		2,942,080.00		3,004,080.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,422,793.00		2,942,080.00		3,004,080.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		171,139.65		147,104.00		150,204.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		171,139.65		147,104.00		150,204.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8000-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8760	Transfers Out 8760	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 8610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
781 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	0.00	0.00	0.00	0.00	100,000.00	100,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)					
	District Regular	128.87	129.01		
	Charter School	0.00	0.00		
	Total ADA	128.87	129.01	.1%	Met
1st Subsequent Year (2025-26)					
	District Regular	130.50	133.35		
	Charter School	0.00	0.00		
	Total ADA	130.50	133.35	2.2%	Not Met
2nd Subsequent Year (2026-27)					
	District Regular	130.50	133.35		
	Charter School	0.00	0.00		
	Total ADA	130.50	133.35	2.2%	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 first interim projections 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)

The variances are due to an increase in attendance rate and enrollment projections at 140 each subsequent year.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	135.00	135.00		
Charter School	0.00	0.00		
Total Enrollment	135.00	135.00	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	136.00	140.00		
Charter School	0.00	0.00		
Total Enrollment	136.00	140.00	1.4%	Met
2nd Subsequent Year (2026-27)				
District Regular	138.00	140.00		
Charter School	0.00	0.00		
Total Enrollment	138.00	140.00	1.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
District Regular	126	134	
Charter School			
Total ADA/Enrollment	126	134	94.0%
Second Prior Year (2022-23)			
District Regular	120	133	
Charter School			
Total ADA/Enrollment	120	133	90.2%
First Prior Year (2023-24)			
District Regular	115	122	
Charter School	0		
Total ADA/Enrollment	115	122	94.3%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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

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

		Estimated P-2 ADA	Enrollment		
			CALPADS/Projected		
Fiscal Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
	District Regular	129	135		
	Charter School	0	0		
	Total ADA/Enrollment	129	135	95.6%	Not Met
1st Subsequent Year (2025-26)					
	District Regular	133	140		
	Charter School	0	0		
	Total ADA/Enrollment	133	140	95.0%	Not Met
2nd Subsequent Year (2026-27)					
	District Regular	133	140		
	Charter School	0	0		
	Total ADA/Enrollment	133	140	95.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The variances are due to an increase in the current and projected attendance rates.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	1,557,065.00	1,564,578.00	5%	Met
1st Subsequent Year (2025-26)	1,628,398.00	1,651,415.00	1.4%	Met
2nd Subsequent Year (2026-27)	1,679,034.00	1,712,554.00	2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	1,127,295.61	1,399,478.51	80.6%
Second Prior Year (2022-23)	1,050,191.11	1,445,050.17	72.7%
First Prior Year (2023-24)	1,208,656.60	1,618,822.37	74.6%
	Historical Average Ratio:		75.9%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	70.9% to 80.9%	70.9% to 80.9%	70.9% to 80.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	1,418,531.00	1,885,484.00	75.2%	Met
1st Subsequent Year (2025-26)	1,431,029.00	1,910,029.00	74.9%	Met
2nd Subsequent Year (2026-27)	1,443,029.00	1,935,029.00	74.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	457,103.00	626,258.00	37.0%	Yes
1st Subsequent Year (2025-26)	460,000.00	498,000.00	7.8%	Yes
2nd Subsequent Year (2026-27)	463,000.00	498,000.00	7.8%	Yes

Explanation:
(required if Yes)

This is due to an increase in Federal Impact aid.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	341,984.00	343,285.00	.4%	No
1st Subsequent Year (2025-26)	348,000.00	352,000.00	.9%	No
2nd Subsequent Year (2026-27)	357,000.00	362,000.00	1.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	248,109.00	256,851.00	3.1%	No
1st Subsequent Year (2025-26)	250,000.00	250,000.00	0.0%	No
2nd Subsequent Year (2026-27)	250,000.00	250,000.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	356,079.00	367,859.00	3.3%	No
1st Subsequent Year (2025-26)	268,000.00	277,000.00	3.4%	No
2nd Subsequent Year (2026-27)	280,000.00	286,000.00	2.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	1,190,318.00	1,201,135.00	.9%	No
1st Subsequent Year (2025-26)	849,208.00	819,857.00	-3.5%	No
2nd Subsequent Year (2026-27)	879,506.00	856,000.00	-2.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	1,048,196.00	1,226,392.00	17.0%	Not Met
1st Subsequent Year (2025-26)	1,059,000.00	1,098,000.00	3.7%	Met
2nd Subsequent Year (2026-27)	1,070,000.00	1,110,000.00	3.7%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	1,646,397.00	1,568,994.00	1.5%	Met
1st Subsequent Year (2025-26)	1,117,208.00	1,096,897.00	-1.8%	Met
2nd Subsequent Year (2026-27)	1,159,508.00	1,142,000.00	-1.5%	Met

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

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

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

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

This is due to an increase in Federal impact aid.

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 6150,	
		Objects 8900-8999)	
Required Minimum			Status
Contribution			
1. OMMA/RMA Contribution	91,610.94	110,000.00	Met
2. First Interim Contribution (Information only)		100,000.00	
(Form 01CSI, First Interim, Criterion 7, Line 1)			

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

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

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

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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)	44.3%	51.6%	45.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	14.8%	17.2%	15.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line 811)		
Current Year (2024-25)	(79,013.00)	1,985,464.00	4.0%	Met
1st Subsequent Year (2025-26)	(166,614.00)	2,010,029.00	8.3%	Met
2nd Subsequent Year (2026-27)	(160,475.00)	2,036,029.00	7.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	1,688,026.00	Met
1st Subsequent Year (2025-26)	1,521,412.00	Met
2nd Subsequent Year (2026-27)	1,380,937.00	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.

Ending Cash Balance	
General Fund	
Fiscal Year	(Form CASH, Line F, June Column)
Status	
Current Year (2024-25)	1,791,706.28
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.)	128	133	133
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 8500-8540 and 8546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01f, objects 1000-7999) (Form MYPI, Line B11)	3,422,793.00	2,942,080.00	3,004,080.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,422,793.00	2,942,080.00	3,004,080.00

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)

5%	5%	5%
171,139.65	147,104.00	150,204.00
87,000.00	87,000.00	87,000.00
171,139.65	147,104.00	150,204.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	171,140.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,343,748.00	1,519,412.00	1,358,937.00
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)	1,514,886.00	1,519,412.00	1,358,937.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	44.26%	51.64%	45.24%
District's Reserve Standard (Section 10B, Line 7):	171,139.65	147,104.00	150,204.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items \$1 through \$4. Enter an explanation for each Yes answer.

\$1. Contingent Liabilities

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

No

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

\$2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

\$3. Temporary Interfund Borrowings

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

No

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

\$4. Contingent Revenues

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

No

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

55. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

55A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item 55A)	Second 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)	(315,926.00)	(333,441.00)	5.5%	17,515.00	Met
1st Subsequent Year (2025-26)	350,000.00	370,000.00	5.7%	(20,000.00)	Met
2nd Subsequent Year (2026-27)	375,000.00	400,000.00	6.7%	(25,000.00)	Not Met

1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2024-25)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	100,000.00	100,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

The variance is due to projected possible increases in special education expenditures.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

Total Annual Payments:	500	500	500	500	
Has total annual payment increased over prior year (2023-24)?	No	No	No	No	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

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)

57. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

	0.00
	0.00
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

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

3 OPEB Contributions

- 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)

First Interim

(Form 01CSI, Item S7A)

Second Interim

- 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)

0.00	0.00

- 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)

- d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

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

- a. Required contribution (funding) for self-insurance programs
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

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

4 Comments:

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58. Status of Labor Agreements

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

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

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

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

58A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section 58B.

If No, continue with section 58A.

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	8.0	8.6	8.6	8.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7,000

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

- 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)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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	6.2	6.5	5.8	5.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,900

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

7. Amount included for any tentative salary schedule increases

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

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

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	No	No
5,000	5,000	5,000
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
3,000	3,000	3,000
1.0%	1.0%	1.0%

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0
1a. Have any salary and benefit negotiations been settled since first interim projections? If Yes, complete question 2, If No, complete questions 3 and 4.		n/a		
1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 3 and 4.		No		

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

- 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

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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?
- 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 8.

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(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?

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Two Rock Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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Second Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

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

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Second Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

SACS Web System - SACS V11

49-70979-0000000 - Two Rock Union Elementary - Second Interim - Actuals to Date 2024-25

3/6/2025 1:53:58 PM

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

Passed

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

Passed

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

Passed

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

Two Rock Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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SSC School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.43%	3.52%	3.63%	3.49%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.43%	\$244	\$247	\$255	\$295
2025-26 Base Grants	\$10,269	\$10,424	\$10,733	\$12,439
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,068	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,337	\$10,424	\$10,733	\$12,762
Transitional Kindergarten (TK) Add-On ⁴	\$6,404	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.85%	2.92%	2.70%	2.76%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99	\$43.46
	Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89	\$83.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04	\$22.81
	Grades 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27	\$63.41
Interest Rate for Ten-Year Treasuries		4.39%	4.49%	4.41%	4.30%	4.30%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	27.40%	27.50%	28.50%	28.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2024-25 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 25-12 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

Background

Since May 2008, COE chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

BASC would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the ["Sources"](#) section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which then tailor this guidance to the unique circumstances of the local educational agencies (LEAs) in their respective counties. Even within a single county, the guidance may vary considerably based on each district's educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.

Key Guidance Based on the Governor's Budget Proposal

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-26. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 are made after the end of the fiscal year. The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 Governor's Budget are as follows:

- Proposition 98 Rainy Day fund includes a \$1.2 billion deposit in 2024-25 and \$376 million in 2025-26 for a revised balance of \$1.5 billion at the end of 2025-26. This balance does not trigger school district reserve caps in 2025-26.
- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 2.43%.

- The budget provides a total of \$2.4 billion ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of \$1.5 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.
- Expanded Learning Opportunities Program includes \$435 million in ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils.
- A Master Plan for Career Education is proposed for cross-agency collaborative planning and coordination with state and regional education and workforce initiatives.
- The budget proposal includes continued investments in evidence-based literacy and professional learning including: \$500 million in one-time funds for TK-12 literacy & mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million (\$5 million annually through 2029-30) to launch a Literacy Network within the Statewide System of Support, and \$300,000 in one-time non-Prop 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.
- The budget includes \$150 million in one-time funding to support recruitment and retention of teachers to serve in priority schools through the new Loan Repayment for Teachers in Priority Schools Program and an additional \$100 million in one-time funding to extend the timeline of the existing National Board Certification Incentive Program.
- The budget includes nearly \$1.8 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant to address rising costs and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed on an average daily attendance (ADA) basis and will be available through June 30, 2029.
- The budget includes \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- Kitchen Infrastructure and Training grants of \$150 million one-time funds for specialized kitchen equipment, infrastructure and training to provide freshly prepared meals with locally-grown ingredients.
- Universal Meals receives additional ongoing funding of \$106.3 million.

- English Language Proficiency Screening instrument for TK students receives \$10 million in one-time funding to support multilingual learners.
- TK-12 High Speed Network budget includes a proposed \$3.5 million in additional ongoing funding.
- The budget includes \$2 million in one-time funding for IEP digitization and translation into multiple languages.
- Homeless Education Technical Assistance Centers, which were first established through the American Rescue Plan Act's Homeless Children and Youth programs, will receive \$1.5 million ongoing funding.
- The budget includes \$1 million in one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.
- The requirement to offer a course in ethnic studies as a high school graduation requirement for the incoming freshman class in 2025-26 is not triggered. Given current revenue projections, where legislation was not funded in prior budgets and remains contingent on a future appropriation (as is the case with AB 101 and other bills), the administration is not proposing funding.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families and potential federal policy and funding changes with a new administration bring a risk of state budget shortfalls in future years.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Given the risks associated with the state budget, LEAs should exercise caution before budgeting for any of the increases included in the Governor's Budget other than statutory COLA. These increases, especially the \$1.8 billion for Student Support and Professional Development discretionary Block Grant, will likely change before the final state budget is enacted.

Planning Factors for 2024-25 and Multiyear Projections

Key planning factors for LEAs to include in their 2024-25 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Key Planning Factors for 2024-25 Second Interim Reports and MYPs

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$16.90 ²	\$17.40 ³
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio, 10-to-1 begins in 2025-26	\$3,077.00 ⁴	\$3,152.00 ⁴	\$3,263.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21	\$39.14	\$40.52
Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06
Charter Schools			
Grades K-8 per ADA	\$20.06	\$20.55	\$21.27
Grades 9-12 per ADA	\$55.76	\$57.12	\$59.13

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year. The rates do not reflect the budget proposal to increase the rate to \$6,404 in 2025-26 and to \$6,629 in 2026-27.

Deficit Spending

The second interim submission must include a clear plan to address and reduce deficit spending. This plan should align with other required actions to achieve financial stability. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well-documented, with full-time equivalent positions aligned with criteria and standards for subsequent years. These steps are essential to maintaining fiscal solvency for the current and two subsequent fiscal years.

For any significant reductions deferred to the 2026-27 fiscal year, it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the interim budget approval:

Sample Fiscal Solvency Statement

In preparing the 2024-25 Second Interim Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for \$XX million in budget reductions in 2025-26 and an additional \$XX million in reductions in 2026-27 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Fund Balances and Cash

Fund balances of districts have dwindled due to spending down of prior years' one-time revenues. A direct correlation can be made between fund balances and cash balances. Although the much appreciated and positive detail of the governor's proposed budget includes paying off the cash deferral in the 2025-26 fiscal year, it is important to continue to focus on the accuracy of cash flow projections to pay monthly obligations. The decision about how much of an unrestricted fund balance in the general fund is prudent to maintain will depend on each LEA's own unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources, and so may need to maintain a higher level

in the unrestricted fund balance. Uncertainties about federal grant funding delays or future cuts, as well as the state's uncertain revenue projections due to recent fires in Southern California, add pressure locally to maintain reserves above minimum required amounts.

The Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses. A district could find that it needs to spend cash at times that differ from when cash is received.

The principal apportionment (includes the LCFF state aide, special education AB 602, Arts and Music for Schools Prop 28, Expanded Learning Opportunities Program, and a few other programs) is steady, and the timing of the revenues can be predicted. However, the increasing number of categorical and block grant programs (especially the newly proposed block grant) do not have as reliable a cash flow schedule to meet local cash flow needs associated with the categorical funds. In some cases, LEAs could be spending funds associated with the categorical and block grant programs long before the revenues are received.

The CDE updates their webpage on cash flow of various programs at <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp> as soon as they have the estimated timing of the various apportionments.

Running out of cash is the one and only reason districts experience fiscal insolvency, so it is imperative that districts complete their cash flow projections as accurately as possible and monitor cash balances daily or weekly. Early exploration of temporary borrowing solutions, board adopted cash borrowing resolutions and attention to all receivables should be monitored for potential cash assistance. Cash Rules!!!

Reserves/Reserve Cap

The Governor's January Budget proposes to make deposits into the Public School System Stabilization Account (PSSSA), or Rainy Day Fund that would provide for an account balance of \$1.5 billion at the end of 2025-26. The reserve cap is not triggered in the 2025-26 or 2026-27 fiscal years based on the current projections. Current law places a 10% cap on school district reserves in fiscal years immediately after those in which the balance in the PSSSA is equal to or greater than 3% percent of the total TK-12 share of the Proposition 98 guarantee.

When the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the General Fund 01 and the Special Reserve for Other than Capital Outlay Fund 17. Any funds that are in the committed portion of the fund balance, meaning that the governing board took formal action to set aside the funds, are not included in the reserve cap calculation. Small districts and community funded districts are excluded from the local reserve cap consideration.

Attendance Recovery

Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional

time, offset student absences, and mitigate learning loss, and thus mitigate the fiscal impacts of absences to LEAs.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Beginning in fiscal year 2026-27, as a condition for a Form J-13A submittal, LEAs must certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide as part of the J-13A submittal.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language requiring LEAs to provide language development support to multilingual learners in TK, and requires local educational agencies and teachers and staff assigned to TK classrooms to provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The

screening tool will be determined by the State Superintendent of Schools in 2025-26.

Also starting in 2025-26:

Adult-to-student ratio will be 1 adult to 10 students. Refer to CDE TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at

<https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

- Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:
 - Have completed at least 24 units in early childhood education, childhood development, or both.
 - Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
 - Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The 2024-25 State Budget mandated revisions to the LCAP template instructions to implement the settlement agreement from the Cayla J. lawsuit. These changes imposed new requirements for the use of LREBG funds starting in 2025-26. LREBG funds expended between 2025-26 and 2027-28 must be supported by a needs assessment per Education Code [32526\(d\)](#), with both planned and actual expenditures documented in the LEA's LCAP.

The State Board of Education (SBE) adopted the revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>).

In addition, the governor's 2025-26 budget proposal includes a new \$378.6 million one-time Proposition 98 appropriation to the LREBG to be allocated to LEAs under the same method as the original LREBG. If adopted, this means LEAs will have additional funds that are subject to the LCAP incorporation requirements.

Some LEAs that fully expended their previous LREBG allocations, or that planned to fully expend those funds by the end of 2024-25, may have previously assumed they would not have to conduct the required needs assessment because there would be no LREBG funds to incorporate into the LCAP. Those LEAs will need to reconsider that assumption in light of the governor's budget proposal. It is recommended that all LEAs conduct the required needs assessment to be prepared for possible LREBG expenditures in 2025-26. LEAs should consult with their county office of education for specific guidance.

For LEAs that are already planning on carrying over LREBG funds to 2025-26 or beyond, any additional funds allocated through the 2025-26 adopted state budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not previously expecting LREBG funds in 2025-26, options might include the following:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly stating in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could possibly be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing the state may allocate even more LREBG funds in subsequent years.

LCAP and the LCFF Equity Multiplier

As a reminder, because of the year-to-year volatility surrounding the receipt of Equity Multiplier funds for any particular school, LEAs may consider incorporating certified prior year funding allocations into their 2025-26 budget and LCAP (i.e., plan to use certified 2024-25 allocations in the 2025-26 budget and LCAP). The CDE will certify 2024-25 allocations at P1.

LCAP Midyear Update

As a reminder, LEAs must present a midyear LCAP update annually by February 28.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 second interim report and multiyear projection. The state budget faces additional risks due to the result of massive wildfires and federal policy changes, which may impact both revenues and expenditures. LEAs face short and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expired one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.