Two Rock Union Elementary Sonoma County

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

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	Signed	Cee -	Date	3/13/2025
		District Superintendent or Designee	AN OTONINA	
нопсе	OF INTERIM REVIEW, A	ul action shall be taken on this report during a regular or auti	horized special meeting of the governing	g board.
To the Co	ounty Superintendent of 1	schools:		
	This interim report and ce	rtification of financial condition are hereby filed by the gove	erning board of the school district. (Pur	suant to EC Section 42131)
			,	De l'hans
	Meeting Date:	March 13, 2025	Signed:	Myle Malex
CERTIFIC	CATION OF FINANCIAL	CONDITION		President of the Governing Board
			· ·	
×	POSITIVE CERTIF	ICATION		
	As President of the for the current fisc	e Governing Board of this school district, I certify that base ell year and subsequent two fiscellyears.	ed upon current projections this district	will meet its financial obligations
	QUALIFIED CERT	IFICATION		
	As President of the obligations for the	e Governing Board of this school district, I certify that base current fiscal year or two subsequent fiscal years.	ed upon current projections this district r	may not meet its financial
	NEGATIVE CERTI	FICATION		
	As President of the obligations for the	e Governing Board of this school district, I certify that base remainder of the current fiscal year or for the subsequent f	d upon current projections this district viscal year.	will be unable to meet its financial
c	Contact person for additio	nal information on the interim report:	giornologia es	
	Name:	CHRIS THOMAS	Telephone:	707-338-5734

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.

ITERIA AN	ID STANDARDS		Mot	Not Me
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.		×
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.		×
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.	×	
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).	×	-
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.	×	
9Ь	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	1
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		,	r
Available Balance over Reserves	<u>\$ 1</u>	,343,747	
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 devasting 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 <u>not</u> 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, <u>including</u> 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 <u>Contributions to Restricted Programs</u>, 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.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors:

Planning Factor	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	\$3,077	\$3,152	\$3,263	\$3,381
Universal TK/ADA w/ 10:1 Ratio Add-On	\$3,077	\$6,404	\$6,629	\$6,870
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.

GENE	RAL FUND 01	UNI	RESTRICTED GE	NERAL FUND		
FISCA	L YEAR 2024-25	. ADOPTED	BUDGET	BUDGET		
	TO AMAZONYANDONA PEROLE AT PROVIN	BUDGET	REVISION #1	REVISION #2	Variance	Comments
SECON	ID INTERIM REPORT	6/28/2024	12/13/2024	3/13/2025	(C) - (B)	400 FRAM - 22 FF - 22
BUDGE	T REVISION #2	(A)	(B)	(C)	(D)	
		124.20	128.87	129.01	0.14	Using Current Year ADA
BEGINN	ING FUND BALANCE:	\$1,718,654	\$1,767,039	\$1,767,039	\$0	
REVENU	JES	3				
Local Co	ontrol 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)	■ A
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	I are the second
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	
0007	Total LCFF	\$1,500,540	\$1,557,065	\$1,564,578	\$7,513	Net change in LCFF-PY Adjust
Federal I	Revenues	ψ1,500,540	Ψ1,007,000	\$1,504,576	Ψ/,515	Net change in Eor 1 -F 1 Adjust
8110	Impact Aid	\$350,000	\$350,000	\$506,400	\$156,400	
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$00,400	\$130,400	
8220	Child Nutrition	\$0 \$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	\$0	
0200	Total Federal Revenues	\$350,000	\$350,000	\$506,400	\$156,400	
State Re	Control of the Contro	4000,000	,	\$500,400	Ψ100,400	
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	otato roomig rombaloomon
Local Re		, (A	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100,000	4	
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	105/5/4	Local Donations
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
	Total Local Revenues	\$106,139	\$107,639	\$132,014	\$24,375	
TOTAL R	EVENUES	\$1,990,666	\$2,051,425	\$2,239,892	\$188,467	
TOTALK	EVENOLO	\$1,890,000	\$2,031,423	\$2,239,092	\$100,407	
	FINANCING SOURCES		BALAN (cod)		MOSARP A	
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	A STATE OF THE STA
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	V
	Total Other Financing Sources	(\$268,422)	(\$315,926)	(\$333,441)	(\$17,515)	
	EVENUES & OTHER SOURCES	\$1,722,244	\$1,735,499	\$1,906,451	\$170,952	

	_ YEAR 2024-25	511	RESTRICTED GE			
SECON		ADOPTED	BUDGET	BUDGET		
	ID INTERIM REPORT	BUDGET	REVISION #1	REVISION #2	Variance	Comments
		6/28/2024	12/13/2024	3/13/2025	(C) - (B)	Comments
EXPEND	DITURES	(A)	(B)	(C)	(D)	l
	ted Salaries	(*.)	(5)	(0)	(5)	
1100	Certificated Instructional	\$599,150	\$599,147	\$601,911	\$2.7EA	Per current staffing
1200	Certificated Support	\$0	\$0	\$0	\$2,704	Per current staming
1300	Administrative	\$177,195	\$177,195	\$180,275	\$3,080	
1900	Other Certificated	\$4,500	\$4,500	\$4,500	\$3,080	
1000	Total Certificated Salaries	\$780,845	\$780,842	\$786,686	\$5,844	
Classifia	d Salaries	\$760,645	\$760,642	\$700,000	\$5,644	
2100	Instructional Assist	¢92.405	C94 E62	P82 404	# F30	
2200		\$82,105	\$81,563	\$82,101		Per current staffing
2300	Classified Support Administrative	\$10,950	\$10,848	\$10,848		Per current staffing
		\$0	\$150.037	\$0	\$0	
2400	Clerical Salaries	\$147,621	\$150,027	\$149,394	200	Per current staffing
2900	Other Classified	\$0	\$0	\$0	\$0	
	Total Classified Salaries	\$240,676	\$242,438	\$242,343	(\$95)	96
	e Benefits		45 2004 500 400	270/252, 870/2021	D-MARKET PROPERTY.	
3100	STRS	\$134,936	\$133,974	\$133,110		Per Salary Adj. above 19.1%
3200	PERS	\$79,649	\$78,844	\$78,873	the second section of the	Per Salary Adj. above
3300	OASDI/Medicare	\$37,696	\$33,365	\$33,026	1. Carlo 20	Per Salary Adj. above
3400	Health & Welfare	\$134,829	\$141,631	\$133,472	251 8 8	Per Salary Adj. above
3500	State Unemployment Ins	\$517	\$520	\$603	110000000000000000000000000000000000000	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	44777004-7	59556040	Weeks week	Washington Committee of the Committee of	
4100	Approved Textbooks & Core Curr	\$500	\$500	\$500	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$75,000	\$84,229	\$81,261	(\$2,968)	Per current estimates
4400	Non-Capital Furniture & Equip	\$18,500	\$18,500	\$18,427	(\$73)	COLUMN TO COMPANY OF THE PROCESS AS THE COLUMN SET OF THE COLUMN S
4700	Food	\$0	\$0	\$0	\$0	
	Total Materials & Supplies	\$94,000	\$103,229	\$100,188	(\$3,041)	
Services 8	& Other Operating Exp		Hoses	.0.00	water-	
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 F	\$368,936	\$368,936	\$390,954	\$22,018	
Capital C	utlav	0	8	2000 109	N 184	8
Capital Οι 6100	Land Improvements	\$0	\$0	\$0	\$0	
	Building Improvements	\$0	\$0	\$0 \$0	\$0 \$0	
OZUU			\$0	\$0		
6200 6400	Capital Equipment	2011	30 I	2011	20	
6400 6500	Capital Equipment Capital Equipment Replace	\$0 \$0	\$0	\$0	\$0 \$0	

\$1,894,650

\$1,909,673

\$15,023

\$1,883,330

TOTAL EXPENDITURES 1000-6000

TWO ROCK UNION SCHOOL DISTRICT GENERAL FUND 01

FISCAL YEAR 2024-25	UNF	UNRESTRICTED GENERAL FUND				
SECOND INTERIM REPORT EXPENDITURES	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	
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				9		
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	920000 1/250040 151400514	0.0000000000000000000000000000000000000	985595000 88 8085	Marie Brosensi		
Reserve for Economic Uncertainties	\$156,260	\$167,793	\$171,140		5% Reserve	
Available	\$1,168,837	\$1,19 <mark>3</mark> ,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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	OCK UNION SCHOOL DISTRICT AL FUND 01		7			
	YEAR 2024-25	ADOPTED	RESTRICTED G BUDGET	BUDGET		
1.00	TENT EVET EV	BUDGET	REVISION #1	REVISION #2	Variance	60000000
		6/28/2024	12/13/2024	3/13/2025	(C) - (B)	Comments
SECOND	INTERIM REPORT	(A)	(B)	(C)	(C) - (B)	
0200112	THE COUNTY OF TH	124.20	128.87	129.01	5	
BEGINNII	NG FUND BALANCE:	\$318,833	\$536,759	\$536,759	\$217,926	
REVENU		ψο το,οσο	ψ550,755	Ψ550,758	Ψ217,020	
Brand complete the	trol Funding Formula (LCFF)	.04				
8011	State Aid	\$0	\$0	\$0	\$0	
8012	Education Protection Account	\$0	\$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	\$0	\$0	
8041	Secured	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
8042	Unsecured	\$0 \$0	\$0 \$0	677000		
8043	Prior Year Taxes	\$0 \$0	\$0 \$0	\$0 \$0	\$0	
8044	Supplemental	\$0 \$0	\$0 \$0	\$0	\$0 \$0	
8045	ERAF	53,633	1255.33	\$0	\$0	
8045	Community Redevelopment Funds	\$0 \$0	\$0 *0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0 \$0	\$0 \$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	
BUNGSU.	1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201 - 1201	\$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	Special Education
Federal R	Total LCFF	\$18,821	\$20,454	\$16,051	\$1,633	
8110	Impact Aid	\$0	\$0	\$0	\$0	Nasta da la lata da la
8181	Spec Ed Entitlement (IDEA)	\$20,929	\$23,031	\$24,795	\$2,102	AB602 Spec Ed.
8220	Child Nutrition	\$44,000	\$44,000	\$44,000	\$0	
8290	All Other Federal Revenue	\$41,219	\$40,072	\$51,061		PY Carrover/Deferred Revenue
Ot-t- Davi	Total Federal Revenues	\$106,148	\$107,103	\$119,856	\$955	
State Reve		054.000	054000		-	
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		Def Revenue/STRS on Behalf
Land Be	Total State Revenues	\$322,733	\$287,267	\$306,385	(\$35,466)	~
Local Rev	2					*
8625	Community Redevelopment Funds	\$0	\$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	CONTROL OF THE PROPERTY.	Counseling/Tri-care
8792	Transfer of Apportionment from C	\$122,000	\$130,000	\$108,019		AB602 Special Ed
TOTAL DE	Total Local Revenues	\$132,700	\$141,470	\$124,837	\$8,770	
TOTAL RE	NANCING SOURCES	\$580,402	\$556,294	\$567,129	(\$24,108)	
8919	5 (10) T. (1) T. (1) (1) T. (1) T	ro.	60	0.0	# 6	
	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	Special Education
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 RE	VENUES & OTHER SOURCES	\$848,824	\$872,220	\$900,570	\$23,396	

OCK UNION SCHOOL DISTRICT		1			
18.4 (1.10 to 1.10 to	THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED				
TEAR 2024-25				2,514	WOMENSON AND THE CONTROL OF THE CONTROL OF
					Comments
MITIDES	ESSENCE CONTROL OF THE PROPERTY OF THE PROPERT		VALUE APPENDICT HIGH HISTORY	VORTESTA METERICAL	
	(A)	(B)	(C)	(D)	
	#47.000	#77.000	#70.000	200 000	
		57,555	50000		S/L TEACHER TSF FROM 1200
7030 27 1 340 30 0 30 0 30 0 30 0 30 0 30 0 30			CONTRACT OF MEDICAL	A SECTION OF THE PROPERTY OF	S/L TEACHER TSF TO 11001
	2 7 7				
A 100 (ART ART OF CONTRACT ART OF A 100 (ART OF A 100 ART	\$102,286	\$102,286	\$103,286	\$0	
	050.000	# 47 700	0.00.004		
7 CONTROL OF THE PROPERTY OF T				7,075797	SUB/EXTRA DUTY PAY
	200.00	35,200			
1 (25 (27 m) (25 m) (27 m) (27 m) (27 m) (27 m)			100	(3)	
	X 1000 A	99/99/99/99 = 12-9/			
			Traines -		
그 그렇게 하다면 그는 그가 있어 뭐라면 하셨습니까? 아이들은 그 얼마나가 되어 하는 것이 없는 것이다.	\$74,800	\$72,306	\$104,908	(\$2,494)	
94:00:00; (1):26:01; (1):40; (4):00; (742.242.000.000.000	7906270000000000000	9222402 N 12-00363		Beravakones (2001 in 1869), Six
MONEY CONTRACTOR CONTR	United the Advisor of the Control of		220000000000000000000000000000000000000	a second control of the second control of th	STRS on Behalf Calcs
\$2.40 to \$1.00 \$4.00 to \$1.00			200000000000000000000000000000000000000		Per Salary Adj. above
	1990/94/100-9000		W - W -		Per Salary Adj. above
1960 V 1960 St			\$6,299		Per Salary Adj. above
	\$91	\$90	\$106	(\$1)	Per Salary Adj. above
1884 THE RESERVE OF STANDING STANDING TO SERVE S	\$1,966	\$1,906	\$2,219	(\$60)	Per Salary Adj. above
Retiree Benefits	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
	\$113,877	\$115,032	\$127,074	\$1,155	
W 100 M 130 M 100	150-150-150-150-150-150-150-150-150-150-	1240000 80000	SSECTION WITH	8 = 7	
- 20.0.4(1)의 10.1 10.1 10.1 10.1 10.1 10.1 10.1 10.	A9765 7465 16 20 H	\$77,158	\$77,158	\$9,958	Per current estimates
	\$0	\$0	\$0	\$0	
(7) 11/1/2015 (1) 13/16/11 (2) - 14/1/ -	\$32,162	\$53,144	\$76,515	\$20,982	CARRYOVER VARIOUS PROG
	\$2,500	\$4,270	\$4,359	\$1,770	Per current estimates
1. 1578 2013	\$100,200	\$100,200	\$109,639	\$0	
	\$202,062	\$234,772	\$267,671	\$32,710	
	80/04/17/90 1000-090	5444 N 3 46446 T	990 B 0 70 0	. NS	
	\$156,072	\$144,539	\$134,444	(\$11,533)	Special Education Contract
Travel & Conferences (Mileage)	\$12,250	\$15,552	\$15,552	\$3,302	Per Current Estimates
Dues & Memberships	\$0	\$0	\$0	\$0	CONTRACTOR
Insurance	\$0	\$0	\$0	\$0	
Utilities	\$0	\$0	\$0	\$0	
Rentals, Leases & Repairs	\$15,000	\$15,000	\$15,000	\$0	
Direct Cost Transfers	\$0	\$0	\$0	\$0	
Professional Consulting/Other Op	\$447,521	\$643,718	\$645,185	\$196,197	SOCC Costs & RRM Contracts
Communications/Telephone	\$0	\$0	\$0	\$0	
Total Services and Other Operatin	\$630,843	\$818,809	\$810,181	\$187,966	
44.5	** COLORD COMPLEX DESCRIPTION COMPLEX	erend of the employed professional and the	110-00 (100×1-00)	CHANGE AND AND COMME	
11 18 1.70	040.000	040.000		22	
Sec. 9, 304 (4.5)	8 N N	A 30,500 1000		257522	
2000 2003 COLO 12 COLO 10 COLO	103,8306	(75)(0.00)	(200.000)	337,000	
5.5% 20.05 C.	1033000	200000	3000000	1996393	
l otal Capital Outlay	\$18,000	\$18,000	\$0	\$0	
PENDITURES 1000-6000	\$493,025	\$524,396	\$602,939	\$31,371	
	AL FUND 01 YEAR 2024-25 DITURES ed Salaries Certificated Instructional Certificated Support Administrative Other Certificated Total Certificated Salaries Instructional Assist Classified Support Administrative Clerical Salaries Other Classified Total Classified Salaries Benefits STRS PERS OASDI/Medicare Health & Welfare State Unemployment Ins Workers Comp Retiree Benefits Cash In Lieu/Other Total Employee Benefits & Supplies Approved Textbooks & Core Curr Books & Reference Materials Materials & Supplies Non-Capital Furniture & Equip Food Total Materials & Supplies Non-Capital Furniture & Equip Food Total Materials & Supplies Cother Operating Exp Sub-Agreements over \$25K Travel & Conferences (Mileage) Dues & Memberships Insurance Utilities Rentals, Leases & Repairs Direct Cost Transfers Professional Consulting/Other Ope Communications/Telephone Total Services and Other Operatin Italy Land Improvements Building Improvements Capital Equipment Capital Equipment Capital Equipment Replace Total Capital Outlay	AL FUND 01 YEAR 2024-25 ADOPTED BUDGET 6/28/2024 (A) ADOPTED 6/28/2024 (A) ATOPE 6/2	AL FUND 01 ADOPTED BUDGET 6/28/2024 (A) (B)	ALFUND 01 ADOPTED BUDGET REVISION #1 12/13/2024 (A) BUDGET REVISION #2 3/13/2025 (C) REVISION #3 12/13/2024 (A) REVISION #3 12/13/2025 (C) REVISION #3 12/13/2024 (A) REVISION #3 12/13/2025 (C) REVISION #3 12/13/2024 (A) REVISION #3 12/13/2025 (C) REVISION #3 REVISI	ALFUND 01 YEAR 2024-25 ADOPTED BUDGET REVISION #1 REVISION #2 3/13/2025 (C) - (B) (D)

GENERAL FUND 01 FISCAL YEAR 2024-25		7			
	ADOPTED				
	BUDGET	BUDGET REVISION #1	BUDGET REVISION #2	Variance	Comments
	6/28/2024	12/13/2024	3/13/2025	(C) - (B)	
EXPENDITURES (continued)	(A)	(B)	(C)	(D)	
Indirect/Direct Cost				1-7	
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		I/C @ 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	I/O (@ 5.16%
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	l	\$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
COMMITTED	\$0	\$0	\$0	\$0	@ Second Interim
ASSIGNED					
Board Designated:	12	12	21.	2	
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	220	22	<u> </u>	200	
Reserve for Economic Uncertainties Available	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Available	Ψ0	Ψ0	Ψ	ΨΟ	#
TOTAL ENDING FUND BALANCE:	\$0	\$24,535	\$0	\$24,535	\$1 variance due to rounding

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	ROCK UNION SCHOOL DISTRIC' RAL FUND 01	-	TAL CENERAL	FUND (COMPINE	·D)	1
		THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE PERSON NAME		FUND (COMBINE	(U)	
FISCA	L YEAR 2024-25	ADOPTED	BUDGET	BUDGET	***	Application Application Control (Application)
		BUDGET	REVISION #1	REVISION #2	Variance	Comments
0500	ID INTERIM REPORT	6/28/2024	12/13/2024	3/13/2025	(C) - (B)	
SECO	ND INTERIM REPORT	(A)	(B)	(C)	(D)	
	Average Daily Attendance (ADA)	124.20	128.87	129.01		Using Current Year ADA
	NING FUND BALANCE:	\$2,037,487	\$2,303,798	\$2,303,798	\$217,926	
REVEN						
	control Funding Formula (LCFF)				Marchael Control Control	RECORDS BLACKS AND FOR SEAR SHAPE AND SHAPE AND SHAPE SHAPE AND SH
8011	State Aid	\$675,205	\$700,866	\$884,250		Update LCFF Calcs w/ ADA
8012	Education Protection Account	\$376,135	\$417,561	\$241,690	\$41,426	
8019	State Aid - Prior Year	\$0	\$0	\$0		PY State Aid adjustments
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		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	У
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	0503011	\$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	
	Revenues	22	222	2/27	100	
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)	
04-4- 5	Total Federal Revenues	\$456,148	\$457,103	\$626,256	\$955	
	evenues		22:22	227 227	9200	
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)	
Caral D	Total State Revenues evenues	\$356,720	\$323,988	\$343,285	(\$32,732)	
8650	Leases and Rentals	640.000	640.000	#40.000		
	700 (3/50) (7/00) (7/00) (8/00) (8/00) (8/00) (8/00) (8/00) (8/00)	\$10,200	\$10,200	\$10,200	\$0	
8660 8689	Interest Earnings All Other Fees & Contracts	\$85,000	\$85,000	\$105,000	\$0	
8699	Other Local Revenues	\$0	\$0	\$0	\$0	
8792		\$21,639	\$23,909	\$33,632	\$2,270	
6/92	Transfer of Apportionment from CO Total Local Revenues	\$122,000	\$130,000	\$108,019	\$8,000	
TOTAL	REVENUES	\$238,839	\$249,109	\$256,851	\$10,270	
	FINANCING SOURCES	\$2,571,068	\$2,607,719	\$2,807,021	\$36,651	
8919	All Other Interfund Transfers In	60	₆₀	60	60	
8972	는 가게 바다 모든 보이지 전에 바다 보다가 있었다고 가게하면 하면 하면 보다는 사람들이 되었다고 있다면 하다.	\$0	\$0	\$0	\$0 \$0	
8980	Proceeds from Capital Leases	\$0	\$0	\$0	\$0 \$0	
8990	Contributions to Restricted Prgs	\$0	\$0	\$0	\$0 \$0	
0990	Section 12.4 Tsf of Restricted Pr Total Other Financing Sources	\$0 \$0	\$0	\$0 \$0	\$0	
			\$0	200,000	\$0	
TOTAL F	REVENUES & OTHER SOURCES	\$2,571,068	\$2,607,719	\$2,807,021	\$36,651	

TWO ROCK UNION SCHOOL DISTRICT GENERAL FUND 01

	L YEAR 2024-25	TO	TAL GENERAL	FUND (COMBINE	:D)	
. IOOAI	- 1-111 4047-40	ADOPTED	BUDGET	BUDGET	.0)	
SECON	ND INTERIM REPORT	BUDGET	REVISION #1	REVISION #2	Variance	A
OLOGI	INTERNITRE ORT	6/28/2024	12/13/2024	3/13/2025	(C) - (B)	Comments
EXPEN	IDITURES	(A)	(B)	(C)	(C) - (B)	
	ated Salaries	(~)	(0)	(0)	(5)	
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)	
Classifi	ed Salaries	*********	77.7.7.4.4	70001012	(40)	
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)	
Employe	ee Benefits	emine to est with the same 1973	MEANTH AT STREET AND 1851	eanseedmin to Artist end Ad	Marie Carlos Barries	
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	
Santa de la comp	Total Employee Benefits	\$512,750	\$514,237	\$516,576	\$1,487	
	s & Supplies	85± J.	x x	75 1940	22 800	
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	1
1 3 5 TO 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	& Other Operating Exp	2002 200	¥ 11		LANDSTEE	
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 5800	Direct Cost Transfer	\$0	\$0	\$0	\$0	
	Professional Consulting/Other Ope	\$678,071	\$874,268	\$891,305	\$196,197	
5900	Communications/Telephone Total Services and Other Operating	\$11,000 \$999,779	\$11,000 \$1,187,745	\$11,000	\$0 \$187,966	
	Total Services and Other Operating	φσσσ,//Θ	φ1,107,745	\$1,201,135	\$107,800	
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	
5000	Total Capital Outlay	\$18,000	\$18,000	\$0	\$0	
-000	AND	Manager week		Ψ0	**	
TOTAL EX	XPENDITURES 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	TO				
TIOOAL TEAR 2021-20	ADOPTED	BUDGET	FUND (COMBINE BUDGET	.0)	
SECOND INTERIM REPORT	BUDGET	REVISION #1	REVISION #2	Variance	<u> </u>
SECOND INTERIM REPORT	6/28/2024				Comments
EXPENDITURES (continued)	The second of th	12/13/2024	3/13/2025	(C) - (B)	
	(A)	(B)	(C)	(D)	
Indirect/Direct Cost					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	78,000	\$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	125.700	V2.9	V 2*		
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	_ 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	l
ASSIGNED	Ψ0	Ψ0	\$0	φυ	
Board Designated:					
2% REU	\$156,260	\$167,793	\$171,140	\$11,533	
Locally restricted funds	\$150,260	\$167,793			
전에 가게 되었다. 그렇지 얼마라면 어떻게 하는 바로 바로 바로 가지 않는데 그리고 하는데 그리고 그리고 하는데 그리고 그리고 하는데 그리고	\$0	\$0 \$0	\$0	\$0 \$0	
Supplemental Carryover UNASSIGNED	\$ О	\$0	\$0	\$0	
	*****		gagagg gagag		MADE VACHOUS OF STATE
Reserve for Economic Uncertainties Available	\$156,260 \$1,168,837	\$167,793 \$1,193,541	\$171,140 \$1,343,747	\$11,533 \$24,704	3% Reserves
- 2010 (1990					WYARLER RESORDING AND THE COLUMN TO THE COLU
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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Two Rock Union Elementary Sonoma County

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

49 70979 0006000 Form C1 F82G7U5B3J(2024-25)

NOTICE OF sections 33	F CRITERIA AND STANDARDS REVIEW. This Interim report was based upon and review 129 and 42130)	od using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC)
ŀ	Signod:	Date;
	District Superintendent or Designee	
NOTICE OF	INTERIM REVIEW. All action shall be taken on this report during a regular or authorized	
To the Cour	ty Superintendent of Schools:	
Thi	s interim report and certification of financial condition are hereby filed by the governing t	oerd of the school district. (Pursuant to EC Section 42131)
	Mealing Date: March 13, 2025	Signed: President of the Governing Board
CERTIFICA	TION OF FINANCIAL CONDITION	
×	POSITIVE CERTIFICATION	
	As President of the Governing Board of this school district, I certify that based upon for the current fiscal year and subsequent two fiscal years.	current projections this district will meet its financial obligations
	QUALIFIED CERTIFICATION	
	As President of the Governing Sound of this school district, I certify that besed upon obligations for the current (iscat year or two subsequent fiscal years.	current projections this district may not meet its financial
	NEGATIVE CERTIFICATION	
	As President of the Governing Board of this school district, I certify that based upon obligations for the remainder of the current fiscal year or for the subsequent fiscal y	
Co	stact person for additional information on the interim report:	COLUMN TATO AND REAL HEAD OF THE PARTY OF TH
	Name: CHRIS THOMAS	Telephone: 707-338-5734
	Title: CHIEF BUSINESS OFFICIAL-CONSULTANT	É-mail: cthomas@trusd.org

Critoria and Standards Review Summery

The following summary is automatically completed based on date 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.

RITERIA AN	ID STANDARDS		Mot	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 parcent since first interim.		×
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscally ears has not changed by more than two percent since first interim.	×	}
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.	×	
5	Solaries and Benefits	Projected ratio of total unrestricted selaries and benefits to total unrestricted general fund expanditures has not changed by more than the standard for the current and two subsequent fiscal years.	×	
ба	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by mere than five parcent since first interim.		×
Бþ	Other Expanditures	Projected operating expenditures (backs and suppiles, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	×	
y	Ongoing and Major Mathtenance Account	If applicable, changes occurring since first interim meet the required contribution to the angoing and major maintenance account (i.e., restricted maintenance account).	×	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	×	
9a	Fund Balance	Projected general fund balance will be possible at the end of the current and two subsequent fiscal years.	×	ļ
96	Cash Balance	Projected general fund cosh balanco will be positive at the end of the current fiscal year,	×	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meel minimum requirements for the current and two subsequent fiscally ears.	x	

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

49 70979 0090000 Form CI #82G71/6B3J(2024-25)

	A		·····γ· ••• · · · · · · · · · · · · · ·	
Sı į	Carlingent 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?	×	į
82	Using One-time Revenues to Fund Ongoing Expenditures	Are there angoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	
93	Temporery Interfund Borrowings	Are there projected temporary borrowings between funds?	x	[
54	Conlingent Revenues	Are any projected ravanues 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 reservas)?	×	
\$5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interm by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
S6	Long-term Commilments	Does the district have long-term (multiyear) commitments or debt agreements?	}	Х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over pilor 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? 	×	
87a	Postemplay mant Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	×	
i_		 If yes, have there been changes since first interim in OPEB liabilities? 	n/a	Ĭ
87b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	×	[
	}	 If yes, have there been changes since first interim in well-insurance liabilities? 	n/a	}
58	Status of Labor Agreements	As of second interim projections, are ealary and benefit negotiations still unsettled for:	i	İ
ì		Certificated? (Section S&A, Line 1b)	x	
i	į	Classified? (Section S8B, Line 1b)	-	×
		Monagement/supervisor/confidential7 (Section SSC, I,ine 15)	×	
Se	Labor Agreament Budget Revisions	For negoliations settled since first interim, per Government Code Section 3647.5(c), are budget revisions effil needed to meet the costs of the collective bargaining agreement(s) for:		
	ļ	Certificated? (Section SBA, Line 3)	m/a -	{
ii		Classified? (Section S8B, Line 3)	п/а	i
59	Status of Other Funds	Are any funde other than the general fund projected to have a negative fund balance at the end of the current tiscal year?	x	{
				,

DOITIONAL	FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscally ear with a negative cash balance in the general fund?	×	}
A2	Independent Position Control	ts personnel position control indopendent from the payroli ayetem?	×	
Д З	Declining Enrollment	is enrollment decreasing in both the prior and current fiscal years?	×	}
Λ4	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?	×	}
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscally upons of the agreement would result in seleny increases that are expected to exceed the projected state funded cost-of-living adjustment?	×	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employor peld) health benefits for current or tetired employees?	×	į
A7	Independent Financial System	is the district's financial system independent from the county office system?	×	}
Aŝ	Flacal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuent to EC 42127.6(a).	×	
Λ9	Change of CBO or SuperIntendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	×	}

G = General Ledger Data; S = Supplemental Data

	,	Data Supplied For:			
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund		just transition of the selection of the		
091	Charter Schools Special Revenue Fund		**************************************	and four distribution and the first technical and assessment and assessment and assessment and assessment and a	
101	Special Education Pass-Through Fund				\$ \$1 1 1 1 1 1 1 1 1 1 1 1 1 1
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			The control of the section of the se	
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	V	delle lann delle des koldense Manne d'annadamente i militare de man An	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	
251	Capital Facilities Fund				1
301	State School Building Lease-Purchase Fund			1	
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects		G	G	G
491	Capital Project Fund for Blended Component Units	11 11 12 12 13 14 14 14 14 14 14 14 14 14 14 14 14 14	alternative relationship in more to the differ to the 19 december to be a section of the section	The factor from the first for the factor of	
511	Bond Interest and Redemption Fund				A state of the fact of the state of the stat
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund		o ett et Madeirika i Maret Modella (Maret Maret Ma		
671	Foundation Permanent Fund				}
611	Cafeteria Enterprise Fund				\$1.00 to \$1.
621	Charter Schools Enterprise Fund			i }	
631	Other Enterprise Fund]	
661	Warehouse Revolving Fund		and the second s	ļ	
671	Self-Insurance Fund		non a militaria di aranda da aranda militaria da aranda da aranda da aranda da aranda da aranda da aranda da a	Control of Laborator Control of C	<u> </u>
711	Retiree Benefit Fund				the fact that are the country to the state of the second of the fact of the second the s
73I	Foundation Private-Purpose Trust Fund				**************************************
761	Warrant/Pass-Through Fund			j j	
,	gara paramentana ana quega, qara, esperante de la balancia de mandra de la mandra del mandra de la mandra del la mandra del la mandra del la mandra de la mandra del la			} :	
951	Student Body Fund				<u> </u>
Al	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				\$
CI	InterIm Certification			Ī	\$
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	s s	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				\$

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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								
t) LCFF 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		6600-8799	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	27,070.00	
B. EXPENDITURES			1		.00.7550/2-10//			
1) Certificated Salaries		1000-1999	780,845.00	780,842.00	423,737.13	786,686.00	(5,844.00)	-D, 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		5000-5999		**************************************		100,100	2,341.00	******
Expenditures			368,936.00	368,93G.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	6,00	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%
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		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		метриналичного поставления на поставания на	133,125.00	180,014.00	252,554.37	354,428.00		· · · · · · · · · · · · · · · · · · ·
t) 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			100,000,00	100,000.00	4.00	100,000.00		VI V / U
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	0.6%
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)	(415,925,00)	0,00	(433,441.00)	** (** (******************************	4/100/4/1000/1000
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				4				
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	ì	1,767,039.00		
d) Other Restatements		9795	0.00	0.00	Ì	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c +			1,718,654.00	1,767,039.00	,	1,767,039.00		
Fid)					ĝ.			
			1,483,357.00	1,531,127.00	}	1,688,026.00		
fild)			1,483,357.00	1,531,127.00		1,688,026.00		
F1d) 2) Ending Balance, June 30 (€ + F1e)			1,483,357.00	1,531,127.00		1,688,026.00		
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		9711	1,483,357.00 2,000.00	1,531,127.00 2,000.00		2,000,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
Ail Others		9719	0,00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0,00		
c) Committed		2742	0.00	3 V.OV		j 0,00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commilments		9760	0.00	0.00		0.00		
d) Assigned		*****	SERVICE CONTRACTOR CON	0.00		0.00		
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						<u> </u>		
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		ellej estese
CFF SOURCES						arrescent come and a second and a		
Principal Apportionment								
State Aid - Current Year		8011	675,205,00	700,865.00	520,585.00	884,250.00	183,384.00	26,29
Education Protection Account State Aid - Current Year		8012	376,135.00	417,561.00	120,158.00	241,690.00	(175,871.00)	-42.19
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.09
fax Relief Subventions				- manner, geren gere er er en kalende som mende er				
Homeowners' Exemptions		8021	1,200,00	1,088.00	556.59	1,088.00	0.00	0.09
Timber Yield Tax		8022	0,00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes				Total Communication Control Co				
Secured Roll Taxes		8041	240,000.00	238,599.00	139,524.18	238,599.00	0.00	0.09
Unsecured Roll Taxes		8042	8,000.00	6,388.00	7,637.18	6,388.00	0,00	0.03
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.09
liscellaneous 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%
ublotal, LCFF Sources			1,500,540,00	1,557,065.00	916,074.27	1,564,578.00	7,513.00	0,59
CFF Transfers								
Unrestricted LCFF				ļ		j		
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col S & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Eleu of Property Taxes		8096	0.00	0,00	0.00	0.00	0.00	A nov
Property Taxes Transfers		8097	0.00				· · · · · · · · · · · · · · · · · · ·	0,0%
LCFF/Revenue Limit Transfers - Prior		0097	0.00	0.00	0.00	0.00	0.00	0.0%
Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,500,540,00	1.557,065.00	918,074.27	1,564,578.00	7,513.00	0.5%
FEDERAL REVENUE					The Public had been disable asked of the Publicania and assessment's		(
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		6220	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		6280	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 Iti, 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				ļ				
ROC/P Entitlement								
Prior Years	6360	8319		}				
Special Education Master Plan								
Current Year	6500	6311		ļ				
Prior Years	6500	8319) 6				1974 S. A. Challada a Santon Cardina a America C
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi 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			22,000.00	22,000.00	0,470.01	22,373.33		,
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0,00	0.00	0.00		
Other Subventions/In-Lieu Texes		8576	0.00	0.00	0.00	0.00		16 76 367
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	T / T - 1 W / 1 / T SOUTH OF TO VISIT TO COME A TOWN OF THE	DEFENDENCE MEDIAN SERVER AND	CALLER AND AND AND ARTISTS OF A STATE OF AND	PANTAL AND PARTAL AND AND AND PARTAL AND	ath delichate dila metabakkan tetakat athan kana	
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	6590						
Orug/Alcahal/Tabacco 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	Ö.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		A
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	į	
Non-Ad Valorem Taxes			The second list when the second list was the second list will be second list with the second lis the second list will be second list will be second list will be		**************************************			
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	0.6%
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	49,771.08	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	Ó.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%

Description	Resource Codes	Object Codes	Öriginai Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column 8 \$ 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	35.29
Tuition		8710	0.00	0.00	0.0 0	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						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.0%
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			1			AN ALICA PROPERTY AND ALICAN PROPERTY.		
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%
Fram 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			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************				9.4.7
Certificated Teachers' Salaries		1100	599,150.00	599,147.00	316,228.87	601,911.00	(2,764.00)	- 0.5%
Contificated Pupil Support Salaries		1200	0,00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators'				······································		0.00		
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		A 45 A 54					······	errerenten militaria en
Classified Instructional Salaries		2100	82,105.00	81,563.00	44,017.95	B2,101.00	(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%
MPLOYEE 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%
DASDI/Medicare/Alternative		3301-3302	37,696.00	33,365.00	18,074.72	33,026.00	339.00	1,0%
lealth and Welfare Benefits		3401-3402	134,829.0D	141,631.00	71,745.64	133,472.00	B,159.00	5.8%

Oescription	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		3601-3 6 02	11,246.00	10,871,00	5,621.52	10,418.00	453.00	4.2%
OPES, 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				A of Adherica Service Additional Community Constitutes				
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	"Phonds / Secure or head "one "Secure or an					na a ann a seo an am an an an ann an an an an an an an an an	Manda Vannessa Van ele se Van en service en	
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	8,169.00	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	15,862.14	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%
Transfera 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%
Bulldings 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		P*-> *-/**********************	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of indirect Costs)								
Tultion								
Tultion for Instruction Under Interdistrict				į	1			
Attendance Agreements		7110	0.00	0,00	0.00	0.00	0.00	0.0%
State Special Schools Tuition, Excess Costs, and/or Deficit		7130	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 8 & 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			0.00				·	V.V/0
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	
To JPAs		7213	***************************************	ALTERNATION AND ADMINISTRATION				0.0%
Special Education SELPA Transfers of Apportionments		7 A. 1-3	0.00	0.00	0.00	0.00	0.00	0.0%
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						
То ЈРАз	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 Ail Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Debt Service		, 200		0.00	0,00	0,00	······································	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1.455	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF NDIRECT COSTS							erre (e. 1979), de Armite de model de marco de marco	
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 NOIRECT 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%
NTERFUND TRANSFERS				,,,,.,.,,,,,,,,,,,,,,,,,,		10 10 V = 16 10 10 10 10 10 10 10 10 10 10 10 10 10		
NTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and					11 17 - 17 A V A Anno 14 Anno 16 Anno 16 Anno 17 Anno 18 Anno			
Redemption Fund		6914	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%
NTERFUND TRANSFERS OUT	voser erresonari wa pona	nda el le mad didunde en mundo a molena men mundo men]				·	
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	00,0	0,00	0.00	0,00	0.00	0.0%
To: Cafeleria Fund		7616	0.00	0,00	00.0	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%
			<u> </u>					

Two Rock Union Elementary Sonoma County

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

49 70979 0000000 Form 011 F82G7U583J(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Oifference (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			enge promoner, et en e primone alam establisher e est	Part of 10 10 10 and and an annual and an annual and an annual and an				
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							COMMON PROPERTY OF STANSACTION OF ST	
Proceeds from Certificates of Participation		8971	0.00	0.00	0,00	0.00	0.00	Q.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	d,0%
Proceeds from Lease Revenue Bonds		8973	0.00	00,0	0.00	0.00	0.00	0,0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0,09
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				man be manned as been been as to have a street the first of the way of	Variation of the Control of the Cont	and the state of t		
Transfers of Funds (form 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	Q.0%
(d) TOTAL, USES			0,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				Personal Property Control of the State of th			'	4,77,74,2
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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	287,267.00	98,048.45	306,365.00	19,118.00	5.7
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	567,129.00		
B. EXPENDITURES		'' <u>''</u>		, , , , , , , , , , , , , , , , , , ,				
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
 Services and Other Operating Expenditures 		5000-5999	630.843.00	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)		7100-72 9 9 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		
Financing Sources and USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(587,255.00)	(828, 150.00)	(164,591.13)	(870,200,00)		
1) Interfund Transfers]					
a) Transfers to		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	1	
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				-		į		
1) Beginning Fund Balance				{				
a) As of July 1 - Unaudited		9791	318,833.00	536,759.00		536,759.00	0.00	0.01
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	ĵ	0.00	0.00	0.0
the second of th			318,833.00	536,759.00		536,759,00		ma muthi atau Pilo Ameliala (m. 1499).
e) Adjusted Beginning Balance (F1¢ + F1d)				,	}			
			0.00	24,535.00	ł	0,00		
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	24,535.00		0.00		
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9711						
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		9711 9712	0.00 0.00	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 & O (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				***************************************		AN		
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		4.4.4	***************************************	Thank the Printer by the state of the same				
Reserve for Economic Uncertaintles		9789	0.00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES						0.00		
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Ald -		0011	0.00	0,00				
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			v					
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						e-1100-1110-00-00-1100-1100-1100-1100-1		
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			0.00			and the second s		e en
(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)					merranomina en er maren a anta do			·
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				TO A TAKEN THE STREET AND THE STREET	hand a Pilliana kana Pilakana kana 10°00° ka akada dan kana ka kanana kan da	ann b daoine an amh Aideadh ann de manaism	ļ	
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	į	
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00	} •	
.CFF Transfers			· =={			}		99 ar et de la companya de la compan
Unrestricted LCFF				A production	1		į	
Transfers - Current Year	0000	8091		į	Î			
All Other LCFF Transfers - Current Year	A# Other	8091	0.00	0.00	0.00	00.0	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	00,0	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%
				*****	2/22	V.VV	0.00	4.0 /4

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

Description	Rezource 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 Cotumn B 8 D (F)
FEDERAL REVENUE				addition when suches has account as some as a second				
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	8.29
Special Education Discretionary Grants		8182	1,531.00	1,531.00	0.00	1,531.00	0.00	0.0%
Child Nutrition Programs		6220	44,000.00	44,000.00	14,956.16	44,000.00	0.00	0.09
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		a.vasaamaa.ia
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		82 8 1	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	Ö.0%
Title I, Part A, Basic	3010	8290						,
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	4035	8290	2,721,00	0.00 1,676.00	0.00 998.00	1,964.00	386.00	0,0% 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	
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			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 Yasas	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%
Mendated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	,	
Lottery - Unrestricted and Instructional Materials		8560	aa.ooo,e	9,000.00	715.97	9,000.00	0.00	q. c %
Tax Relief Subventions					***************************************			
Restricted Levies - Other				ļ	ţ	}		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	00,0	0.0%
Other Subventions/In-Lieu Texes		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		ê587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	6590	36,627.00	36,627.00	0.00	36,627.00	0,00	
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	g.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/Alcohof/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	206,758.00	19,118.00	10.2%
TOTAL, OTHER STATE REVENUE			322,733.00	287,287,00	98,048,45	306,365.00	19,118.00	6.7%
OTHER LOCAL REVENUE	'Ann an ann's\ ann ann an an an an an		,		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		.vjvida	0.779
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				COPPARIS HANDS INCOME TO A STREET OF THE STR	***********			414 FV
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 (norease (Decrease) in the Fair Value of Investments		8662	0.00	0 . 0 a	0,00	0.00	0.00	0.0%
Fees and Contracts			}			is 1 second in the last of the second side.	***************************************	
Adult Education Fees		8671	0.00	0.00	0,00	0.00		
Non-Resident Students		8672	0,00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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			an an observable for manner of conductivity of the contract of the principles of the contract			<u>-</u>		
Plus: Misc Funds Non-LCFF (50%)		8691	1	ļ	Ì	į	1	

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

Description	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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						
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tultion			10,700.00	11,470.00	7,657.64	16,818.00	5,348,00	46.6%
All Other Transfers In		8710 8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments		0/01-0/03	0.00	0.00	0.00	0.00	0.00	0.0%
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	8500	8793	0.00	0.00	0,00	0.00	0.00	0.0%
ROC/P Transfers	****		0.00			recommendation and the second	·	0,07
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			2,00				0.00	0,076
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 Trensfers 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)	-17.8%
TOTAL, REVENUES			580,402.00	558,294.00	239,740.77	567,129.00	10,835.00	1.9%
CERTIFICATED SALARIES				A CONTRACTOR OF THE SAME PARTY		·		
Certificated Teachers' Salaries		1100	47,286.00	77,286,00	30,563.73	78,286.00	(1,000.00)	-1,3%
Certificated Pupit 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								
STE		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/Alternativ e		3301-3302	7,200.00	7,010.00	3,767.54	9,538.00	(2,528.00)	-36.1%
Health and Welfere Benefits		3401-3402	3,806,00	5,686.00	4,022.28	6,299.00	(413.00)	-7.0%
Unemployment Insurance		3501-3502	91.00	90.00	43.15	106.00	(16.00)	-17.6%
Workers' Compensation		3801-3602	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	00.0	0.0%
Other Employee Senefits		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

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			<u> </u>	en en engelje omje en grondplater ein maar i kristadar.	, harden a manner (************************************			
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)	~44.09
Noncapitalized Equipment		4400	2,500.00	4,270.00	2,587.75	4,359.00	(89.00)	-2.19
Food		4700	100,200.00	100,200.00	44,221.30	109,639,00	(9,439.00)	-9.49
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	**********************	nd 1965 a de Sadal Salama (marina da marina da marina marina)						<u> </u>
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	0.09
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0,00	0.00	0.00	0.09
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	6,255.11	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
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 DPERATING EXPENDITURES			630,843.00	818,809,00	218,380,82	810, 181.00	6,628.00	1.19
CAPITAL OUTLAY	A A						Phone/methodom Phonethon or Summer one or	
Land		6100	18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
and improvements		6170	0.60	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 Vajor Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
<u> </u>		6400	0,00	0.00	0.00	0.00	0.00	0.0%
≣quipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0,0%
Lease Assets		6800	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%
FOTAL, CAPITAL OUTLAY			18,000.00	18,000.00	0.00	0.00	18,000.00	100.0%
OTHER OUTGO (excluding Transfers of ndirect Costs)	and the second s	er er men erne minema her kerke derken men en en en en en			}			**
fuition					}			
Tuition for Instruction Under Interdistrict					į			
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%
Tultion, 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%
		7143	······································	ranaman maranan maranan menganan kenalagi a	e Consection I de California de la California de la California de la compansión de la compansión de la California			

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 5 & 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	00,0	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					en State en Indianator i d'America (stravitation estérior)	(the sect of territories at 11 of the sect of second consequence in		
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			a cure e e commencementalista de come de	hale to to describe a second of the second o				- constant and the second of t
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%
Alt 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	Ø.0 0	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	A 1/1						t, 1974 (1969) e Novel Landeleman en en en en en	
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	00,0	24,209.00	(970.00)	-4.2%
TOTAL, EXPENDITURES			1,167,657.00	1,384,444.00	404,331,90	1,437,329.00	(52,885.00)	-3.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	00,00	0.00	0.00	0.00	0.00	0.0%
From: Band 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				•	ļ		1	
State Apportionments				į		3		
Emergency Apportionments		8931	0,08	0.00	0.00	0.00		
Proceeds								

Two Rock Union Elementary Sonoma County

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)
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	Q.ÓD	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	00.0	0.00	0.00	0.00	0.0%
USES					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(11.45.00.1 1/2 11.54.00 11.55.00 11.55.00 11.55.00 11.55.00 11.55.00 11.55.00 11.55.00		·······
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				error patrices , Arm July at the state of th	Philippe Phile A has worth a challenge to children	in A. Mariet (And S.A. MARIANINA MATERIALIS)	destruction for Hele Statement State at commences	W
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)	enne Stad fan Lef afrik e nûrde stêden steat en en ge	ant authorization of multiple and incommunity in their unit	268,422.00	315,926.00	0.00	333,441.00	(17,515.00)	-5.5%

Description	Rasource 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						<u> </u>		
1) LCFF Sources		8010-8099	1,519,361,00	1,577,519,00	918,074.27	1,580,629.00	3,110.00	0.29
2) Federal Revenus		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	7,742,00	3.1
B. EXPENDITURES								0.500 M. 20 St. 10 St.
1) Certificated Salaries		1000-1999	883,131.00	883,128.00	468,300.66	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)	-8.89
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	Ö.Q
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)		
B. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	100,000.00	100.000.00	0.00	100,000.00	0.00	0.04
2) Other Sources/Uses		****			2.22			
a) Sources b) Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.69
-•		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	0.09
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 Batance				}			į	,
a) As of July 1 - Unaudited		9791	2,037,487.00	2,303,798.00		2,303,798.00	0,00	0.09
b) Audit Adjustments		9793	0.00	0.00	ļ	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			2,037,487.00	2,303,798.00	ļ.	2,303,788.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	lath of tracts about almost as at the contribution of the
d) Other Restatements		9795	0.00	0.00	Į.	0.00	0.00	0.09
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				.,		.,,		
· -				}	ļ	Į.		
a) Nonspendable					,	1		
Revolving Cash		9711	2,000.00	2,000.00	{	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B D (F)
Prepaid Items		9713	0.00	0.00		0.00		Ę
A# 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	** A Market Andrew Mercer Assessment Commencer			171,140.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9749	156,260.00	0.00		171,140.00		
Unassigned/Unapproprieted Amount		9790	1,168,837.00	1,361,334.00	entierreedelent.	1,343,746.00		
LCFF SOURCES								
Principal Apportionment		4						
State Aid - Current Year		8011	675,205.00	700,866.00	520,585.00	864,250.00	183,384.00	2 6 .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								
Mameowners' 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	236,599.00	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 Dolinquent Taxes		8048	0.00	0.00	0.00	0.00	0,00	0.0
viscellaneous Funds (EC 41604)				1				
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					Ì			
(50%) Adjustment		6089	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
CFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0,00	0.00	0.00	0.00	0.0

Description	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (6)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 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)	-21.59
LCFF/Revenue Limit Transfers - Prior Years		6099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LOFF SOURCES			1,519,361.00	1,577,519.00	918,074,27	1,580,629,00	3,110.00	0.29
FEDERAL REVENUE			er one or desired the debautions and address of the street					***************************************
Maintenance and Operations		8110	350,000.00	350,000.00	277,195,10	506,400.00	156,400.00	44.79
Special Education Entitlement		8181	19,398.00	21,500.00	0.00	23,264.00	1,764.00	8.29
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	0.09
Interagency Contracts Between LEAs		8265	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	60,00	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	à.ò%
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	6,00	0.0%
At 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					1			
Other State Apportionments						į		
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	READ	0044			0.05	5.00	0.00	A = 4.
Prior Years	6500 6500	8311 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% 0.0%
			47,000,00	04,000,00	10,400.70	J-1,000.00	0.00	V.970

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Got B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	31,500.00	31,600.00	7,126.84	31,679.00	179.00	0.8%
Tax Relief Subventions				the first of the State of State 1055 State St	d h ha h]		
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	36,827.00	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	00,0	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	6590	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		\dad\\			***************************************	Walter dans de set about a		,,,,,
Other Local Revenue								
County and District Taxes			1					
Other Restricted Levies							ļ	
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Rott		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				}	1,000,000,000,000,000,000,000,000,000,0			
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								man y a 11 th had a subsequent feet has a see
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	00,0	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	49,771.08	105,000.00	20,000.00	23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	00,0	0.00	0.00	0.00	Ç.0%
Fees and Contracts						The Part of the Part of the State of the Sta		
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%

Description	Rosource 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								1
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								AAPAAAAAAAAAAA
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							erene er	/
From Districts or Charter Schools	8360	8791	0.00	0.00	0,,0	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							remove et 1 mil 100 mil 200 mil	**************************************
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			238,839.00	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'		1300			t to the second second of the	ann Marid Samuer Salada (Sala of And Malandana Samuer)		
Salaries		1500	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			683,131.00	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	(28,521.60)	-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%

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					Process 1915 and a Philadelphia hard bear additional and a second of	A la marker Verkensen en en en en en en en en en		
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)	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES		A based Prible second and as a second as a second					manan makama lankka a Antiki McFamali (* 197	Al-An-Marian ad-Al-Anna Anna Anna an ann ann an
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	B,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	39,649,00	(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	16,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition		İ						
Tuition for Instruction Under Interdistrict				Í		į.		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	0.00	0.00	6.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & 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 JPA#		7143	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Pass-Through Revenues				andrews (Arthology and Arthology and Artholo			qq. Las	/····
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							obbiendo Nordonas e e e e e e e e e e e e e e e e e e e	
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						National Control Contr		Tr 7.0
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%
То ЈРАв	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						0.00		······································
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				erete de la característica de la característica de la característica de la característica de la característica			3	e ye sereni sanan ye di i xara bi nasa aya da araba
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				- 1 h 1 1				to 1990. Variationskate taken and encourage benefits of
INTERFUND TRANSFERS IN				ļ				
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						And the second s		
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%

Two Rock Union Elementary Sonoma County

2024-25 Second Interim General Fund Summary - Unrestricted/Restricted 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 (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
SOURCES				}		1		
State Apportionments			-					
Emergency Apportionments		6931	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds				Processor Schools of the Assessment of the Control	}	1		
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			**************************************]	1
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Tørm Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0,0%
Proceeds from Leases		6972	0.00	0.00	0,00	0.00	0.00	%۵,0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	9.0%
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	٥, ۵ %
USES					7777777777777777	7.147 \ dis association \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
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) 1.0.0.0 (1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0			
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 (8 - b + c - d + e)			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%

Two Rock Union Elementary Sonoma County

Second Interim General Fund Exhibit: Restricted Salance Detail

49 70979 0000000 Form 011 #82G7U5B3J(2024-25)

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

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PAT THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PARTY OF THE PATRICULAR PATR	maputant.		MANAGAMAN MANAGAMAN	- DAVIS COLUMN TACK THE			rozuruse	
Description	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum 8 & D (F)
A. REVENUES				<u>(</u>				;
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	00.00	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) Çapital Oullay		6000~6999	0.00	0.00	0.00	0.00	0.00	0.0
		7100-						{
7) Other Outgo (excluding Transfers of Indirect Costs)		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	0.1
9) TOTAL, EXPENDITURES		, 444., 444	0.00	0.00	0.00	0.00	0.00	ψ.,
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			0,00	0.00	0.00	0.00		
BEFORE OTHER FINANCING SOURCES AND USES (AS - Bs)			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						į		
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	ው,ው	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	ļ	
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					į	}		
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	1	
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	į	68,498.00	}	
2) Ending Salance, June 30 (E + F1e)			69,895.00	70,498.00	1	70,498.00	ļ	
Components of Ending Fund Balance				Ì	}	į	,	
a) Nonspendable		1	}					
Revolving Cash		9711	0.00	0.00	}	0.00		
Stores		9712	0.00	0.00	į	0.00	} !	
Prepaid Items		9713	0.00	0.00		0.00	ļ	
All Others		9719	0.00	0.00	l	0.00	ļ	
b) Rastricted		9740	9.00	0.00	ļ	0.00	1	
c) Committed				ĺ	}	ļ	i	
Stabilization Arrangements		9750	0.00	0.00	}	0.00		
Other Commitments		9760	0.00	0.00	1	0.00	1	
d) Assigned			ļ		1	1	}	
Other Assignments		9780	69,895.00	70,498.00	į	70,498.00	}	

49769790000000 Form 171 F82G7U5B3J(2624-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated							}	
Reserve for Economic Uncertainties		9789	0.00	0.00	Ì	0.00		<u>,</u>
Unassigned/Unappropriated Amount		9790	0.00	0.00	: 2 5	0.00	}	į
OTHER LOCAL REVENUE								1
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6660	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	THE RESERVE THE PROPERTY OF TH							
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				ĺ				
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	THE RESERVE THE PROPERTY OF THE PARTY OF THE			,				
Yransfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	5.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0,0%
CONTRIBUTIONS				į	}		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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					1			
(a - b + c - d + e)			0.00	0.00	0.00	0.00	į	

Two Rock Union Elementary Sonoma County

2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

497097900000000 Form 171 F82G7U5B3J(2024-25)

Resource	Description	2024-25 Projected Totals				
Total, Restricted Balance						

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Description	Resource	Object	Original	Board Approved	Actuals	Projected Year	Difference (Col B &	% Dif
seacription	Codes	Codes	(A)	Operating Budget (B)	To Date (C)	Totals (D)	D) (E)	B & D (F)
A. REVENUES						<u> </u>		
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.1
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.1
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	Ö.
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,293,15	5,000.00	0.00	0.
5) TOTAL, REVENUES			5.000.00	5,000.00	1,293.15	5,000.00		
. EXPENDITURES				· · · · · · · · · · · · · · · · · · ·	-	} { 1		
1) Certificated Salarios		1000-1999	0.00	0.00	0.00	[d.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0
3) Employ se Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0
5) Services and Other Operating Expenditures		5000-5999	33,596.00	33,596.00	0.00	15,446.00	18,150.00	54
6) Capital Outlay		6000-6999	141,905.00	141,905.00	75,055,10	160,055.00	(18,150.00)	-12
		7100-		,			,	
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
NOV 0		7499	0.00	0.00	0.00	0.00	[Q
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.00	0.00	0.00	٥
9) TOTAL, EXPENDITURES			175,501.00	175,501.00	75,055.10	175,501,00		
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES EFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,501.00)	(170,501.00)	(73,761.95)	(170,501.00)		
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	o
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	C
2) Other Sources/Uses							j	
a) Sources		8930-8979	0.00	0.00	0,00	0.00	0.00	0
b) Usos		7630-7699	0.00	0.00	0.00	0.00	0.00	0
3) Contributions		8980-8999	0.05	0.00	0.00	0.00	0.00	O
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000,00	ļ	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			{70,501.00}	(70,501.00)	(73,761.95)	(70,501.00)		
FUND BALANCE, RESERVES						į		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	259,742.00	284,967.00		284,967.00	0.00	O
b) Audit Adjustments		9793	(3,216,00)	0.00	1	0.00	0.00	0
c) As of July 1 - Audited (F1a + F1b)			256,526.00	284,967.00		284,967,00	1	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)			256,526.00	284,967.00		284,967.00		
2) Ending Balance, June 30 (£ + F1e)			186,025.00	214,466,00	ļ	214,466.00		
Components of Ending Fund Balance							-	
a) Nonspendable				į	}		}	
Revolving Cash		9711	0.00	0.00		0.00	į	
Stores		9712	0.00	0.00	}	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	Ì	0.00	1	
b) Legally Restricted Balance		9740	0.00	0.00	ļ	0.00		
c) Committed					Į		1	
		9750	0.00	0.00	ļ	0.00	ļ	
Stabilization Arrangements		8120	Grow :			2	;	
			}	. }	Ì	0.00	1	
Stabilization Anangements Other Commitments d) Assigned		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (段)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum 8 & D (F)
e) Unassigned/Unappropriated				1	<u> </u>		;	
Reserve for Economic Uncertaintles		9789	0.00	0.00	Į	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		6290	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	B590	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	Q.DO	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			[Ì		
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		\$500	0.00	0.00	0.00	0.00	00.0	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		5900	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, Altocated		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				}	į		1	
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
		i	}	ì	j]	1	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00 }	0.0

497097900000000 Form 401 F82G7U5B3J(2024-25)

Description	Resource Codes	Object Codes	Originat Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Colum 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	ō.aa	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				ļ	}			
Transfers of Pass-Through Revenues			3	Ì	j j			
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	Φ.Φ.	0.0
To JPAs		7213	0.00	0.00	9.00	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		
NTERFUND TRANSFERS			}	., ., ., ., .,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************		
INTERFUND TRANSFERS IN		1		1				
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				}			7177	217
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
THER SOURCES/USES			3.00 (1	-,00	7177	2,00	0.0
SOURCES			1	Í	-		Ì	
Proceeds			į	ļ	ł			
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources			Ì	}	į		1	
Transfers from Funds of Lepsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds				!	į		ļ	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0

497097900000000 Form 401 FB2G7U5B3J(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (日)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi 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	00.00	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	00,0	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 Unreatricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	-Ω,Ω%
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	ļ	

Two Rock Union Elementary Sonoma County

2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Restricted Detail

49709790000000 Form 401 F82G7U5B3J(2024-25)

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 Totels (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT		'				
1. Total District Regular ADA	manager population of the second					
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				ann i Annasha a ann màirean an 1947 an thu mah	To the Person of Ancholis February and the second of the Second	
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 Ald Open Enrollment Regular ADA	The second control of the second seco	Althor I to actually also has a 100 to 100 and a management				
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. Totel, District Regular ADA		Made Mahatan arang arang kananan arang				
(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			THE CONTRACTOR OF STREET		0.00	
c. Special Education-NPS/LCI			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	b b b b b b b b b b b b b b b b	0.00	
d. Special Education Extended Year					0.00	
e, Other County Operated Programs:	Am the control to the control of the					
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund	**************************************			}		
(Out of State Tuitlon) (EC 2000 and 46380)	}				0.00	į
g. Total, District Funded County Program ADA			VIVITE V As and a Villamore and analous V sections of			
(Sum of Lines A52 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				== PANY (n//*bb./m. ==	0,00	
8. Charter School ADA			a	are morning and and all the L	1	
(Enter Charter School ADA using						
Tab C. Charter School ADA)			Ì	Ì		

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49 70979 0000000 Form CASH F82G7U583J(2024-25)

Second Interim 2024-25 Budget Cashilow Worksheet • Budget Year (1)

> Two Rock Union Elementary Sonoma County

Description	Object	Balances (Ref. Only)	ž	August	September	October	Movember	December	Jaquary	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH	V 848V-110		2,635,477.62	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 Appodisonment	8010-8019		47,325.90	47,325.00	145,265.00	85,187.00	85,187.00	145,265.00	85,187.00	65,840.00
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	8030-8038		0.00	0,00	0,00	0.00	0.00	0.00	0.00	8,845.00
Federal Revenue	8100-8299		6.09	35,121.10	14,153.00	26,149.00	2,648.00	239,992.37	20,529.31	0.00
Other State Revenue	6300-8269		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			54,719.45	104,927.23	184,342.56	165,806.91	136,406.67	685,436.08	177,945.72	109,943.62
C. DISBURSENENTS										
Certificated Salaries	1000-1899		14,549.59	71,509.46	76,020.85	71,421.77	79,265.91	85,002.40	70,529.88	85,955.43
Classified Salaries	2000-2999		6,457.38	25.238.60	28,598.05	27,764.37	29,127.18	27,685,22	27,558.37	49,767,45
Employ se Benefits	3000-3989		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	30,962.90	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	62,778,96	57,646.21	152,416.75	31,535.35
Capital Outlay	6000-6999		0.00	0.00	00.00	0.00	0.00	0.00	00:00	00.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.50	2,949.00	00.00
Interfund Transfers Out	7600-7629		00.0	00.0	00.0	0.00	0.00	00'0	00.0	0.00
A& Other Financing Uses	7530-7599		00°G	0.00	0.00	0,00	0.00	00'0	00.00	00.00
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						V. Canada Canada	· · · · · · · · · · · · · · · · · · ·			
Cash Not in Treasury	9111-9199	82,230.67				antida de Parisa e	,		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									
Sloves	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
					-					1

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California Dept of Education SACS Financial Reporting Software - SACS V11 File: CASH, Version 7 49 70979 0000000 Form CASH F82G7U5B3J(2024-25)

Second Interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Two Rock Union Elementary Sonoma County

Description	Object	Beginning Balances (Ref. Only)	ylul	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
Liabities and Deferred Inflows										
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	(162,600.00)							162,600.00	
Current Loans	0#96									
Uneamed Revenues	9650	(20,162.78)					26,162.78			
Deferred Inflaws of Resources	0696	0.00							37,960.00	,, th
SUBTOFAL	West Market	(394,549.85)	122,989,43	39,314.04	(2,062.83)	4,308.70	15,478.81	(4,374.82)	222,909.97	(2,201,17)
Nonoperating										
Susperise Clearing	5910									
TOTAL BALANCE SHEET ITEMS	100	331,678,94	(95,979,15)	(39,314.04)	1,954.47	50,013.05	(15,469.52)	4,351.28	(155,401,20)	2,210,46
E. NET (NCREASE/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	2,400,431.98	2,288,297.49	2,752,203.89	2,473,595.76	2,368,717.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS				######################################			- II. (1000)	9 - 9 1 Maria	- in the manufacture of the control	

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Two Rock Union Elementary Sonoma County	J	Second Interim 2024-25 Budget Cashffow Worksheet - Budget Year (1)	second interim 2024-25 Budget forksheet - Budget Ye	ear (1)				46 F82G7	49 70979 0000000 Form CASH F82G7U5B3J(2024-25)
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A, BEGINNING CASH		2,368,717.87	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		438,638.00	438,638.00
Misceganeous Funds	8080-8033	0.00	00'0	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	115,000.60	26,267,26		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
interiund Fransfers in	8900-8929			V V PPLA LIFE A				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				Ab.					
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.09	90,000.00	20,715.71		889,972.00	889,972.00
Classified Salaries	2000-2999	30,000,00	30,000.60	30,000.00	32,000.00	3,054,38		347,251.00	347,251.00
Employ ee Benefits	3000-3999	36,000.00	38,000.60	38,000.00	38,000.00	88.026.03		516,576.00	516,576.00
Books and Supplies	4000-4899	30,000.00	40,000.60	40,000.00	90,000,00	38,117.31		367,859.00	367,859.00
Services	\$050-5999	75,000.00	150,000.60	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	90.0
Other Outgo	7000-7499	0.00	0.00	0.00	(2,949.00)			00.0	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	0.03	0.00	00.00		ALEXANDE CONTRACTOR	00:0	0.00
TOTAL DISBURSEMENTS		246,000.00	333,000.00	283,000.00	497,051.00	425,088.65	0.08	3,422,793,90	3,422,793.00
D. BALANCE SHEET ITEMS							300.70A		
Assets and Deferred Outflows		el lamenthian h	bea'es a lease						•
Cash Not In Treasury	9111-9199	44,270,67	rha afamam caarb				*****	82,230.67	
Accounts Receivable	9200-9289	(255,869.07)						(145,101.58)	
Due From Other Funds	9310							0.00	
Stores	9320							0.90	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	· · · · · · · · · · · · · · · · · · ·

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Second Interim 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Two Rock Union Elementary Sonoma County

49 70979 0000000 Form CASH F82G7USB3J(2024-25)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9480							0.00	
SUBTOTAL		(211,598.40)	0.00	0.00	00:00	00'0	00'0	(62.870.91)	
Etabilities and Deferred Inflows	***************************************								
Accounts Payable	9500-9599	36,147.72						191,787.07	
Due To Other Funds	9610							182,630.00	
Current Loans	3 8							0.00	
Unearwad Rev erues	9650			1			H deliver constant	20,162.78	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Deferred Inflows of Resources	3690	1V						37,960.00	MAYALIMPAY
SUBTOTAL		36,147.72	0.00	00:00	0.00	0.00	0.00	432,509,85	Variation and the second
<u>Nonoperating</u>									
Suspense Cleaning	9910	**************************************						0.00	
TOTAL BALANCE SHEET ITEMS		(247,746,12)	0.00	00:00	0.00	0.00	0.00	(495,380.75)	
E. NET INCREASE/DECREASE (B - C + D)		(295,546.12)	14,000.00	(157,000.00)	(138,465,47)	(267,381.42)	00.00	(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								1,524,324.86	

W447450410474410474104111141114111411141141141141141141141	Ollifa	etricted			F 62	G7U5B3J(2024-
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;	×,,				EMACORE HORSE HYPEROCAL TO SEE	****
current year - Column A - is extracted)			}		j	
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%	1,712,554.0
2. Federal Revenues	B100-8299	506,400,00	(21.01%)	400,000.00	0.00%	400,000,0
3. Other State Revenues	8300-8599	36,900.00	.27%	37,000.00	0.00%	37,000.0
4. Other Local Revenues	8600-8799	132,014.00	(%16.5)	125,000.00	0,00%	125,000.0
5. Other Financing Sources						
a. Transfers in	8900-8929	0.00	0.00%	0.00	0.00%	0,0
b. Other Sources	8 930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(333.441.00)	10.96%	(370,000.00)	B.11%	(400,000.00
6. Total (Sum lines A1 thru A5c)		1,906,451.00	(3.31%)	1,843,415.00	1.69%	1,874,554,0
8. EXPENDITURES AND OTHER FINANCING USES	The state of the s	4			1	XIII PARAMANANANANANANANANANANANANANANANANANAN
1. Certificated Salaries					}	
a. Base Salaries				786,686,00	i	792,688.00
b. Step & Column Adjustment	j		-	6,000.00		6,500.00
c. Cost-of-Living Adjustment			 -		İ	
d. Other Adjustments					į-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	786,686.00	.76%	792,688,00	.82%	799,166.00
2. Classified Selaries		a library de la contrata del contrata de la contrata de la contrata del contrata de la contrata del contrata de la contrata de la contrata de la contrata del contrata de la contrata del contrata de la contrata de la contrata del				
a, Base Salaries				242,343.00	į	244,843.0
b. Step & Column Adjustment		,	-	2,500,00	i	2,500.0
c. Cost-of-Living Adjustment			}		}-	
d. Other Adjustments			<u> </u>		·-	••••••
e. Total Classified Salaries (Sum lines 82a thru 82d)	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
5. Capital Outley	6000-6999	0.00	0.00%		0.00%	
	7100-7299, 7400-			14 m/m 5 /mm 14 m 5 ft m 14 m/mm/s 16 /m/17 m		
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	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. Transfera 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%	e m , m en m m m m en en me en en en en en en en en en en en en en	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines 81 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)		(160,475.00)
D. FUND BALANCE	A TOTAL TO A CONTRACT OF THE STATE OF THE ST					
I.Net Beginning Fund Balance(Form 011, line Fite)		1,767,039,00		1,688,026.00		1,521,412,00
2. Ending Fund Salance (Sum lines C and D1)		1,688,026.00		1,521,412.00	;	1,360,937.00
3. Components of Ending Fund Balance (Form 01)					ļ	
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740		<u>}</u>		<u>}</u>	
c. Committed	···		}		ļ-	
1, Stabilization Arrangements	9750	0.00	}	0.00	į	0.00
2. Other Commitments	9760	0.00		0.00	Į	0.00
d. Assigned	9780	171,140,00	ļ s.		ļ	
e. Unassigned/Unappropriated		11 71 7-70100			ļ	
1. Reserve for Economic Uncertainties	9789	171,140.00	•			

Two Rock Union Elementary Sonoma County

2024-25 Second Interim General Fund Multiyear Projections Unrestricted

49 70979 0000000 Form MYPI F82G7U\$83J(2024-25)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Changa (Cols, C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Uneasigned/Unapproprieted	9790	1,343,746.00		1,519,412,00		1,358,937.00
f. Total Components of Ending Fund Batance						
(Line D3f must agree with line D2)		1.688,026.00		1,521,412.00		1,360,937,00
E. AVAILABLE RESERVES					WARAN	MANAGE CO. CO.
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
(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 fiscally ears. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;				TANKO ANTO PERMITANTAN CONTRACTOR ANTO ANTO ANTO ANTO ANTO ANTO ANTO ANTO		
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES			Ì			
1, LCFF/Revienue Limit Sources	8010-8099	16,051.00	0.00%	16,051.00	0.00%	16,051.0
2. Federal Revenues	8100-8299	119,856,00	(19.90%)	96,000.00	2.08%	98,000.0
3. Other State Revenues	8300-6599	306,385.00	2.81%	315,000.00	3.17%	325,000,0
4. Other Local Revenues	8600-8799	124,837.00	.13%	125,000.00	0.00%	125,000.0
5. Other Financing Sources						
a. Yranefers 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%	405.000.0
6. Total (Sum lines A1 thru A5c)		900,570.00	3.50%	932,051.00	3.97%	969,051,0
8. EXPENDITURES AND OTHER FINANCING USES	THE RESIDENCE OF THE PERSON OF		. }			excess ex
1. Certificated Salaries						
a. Base Saledes				103,286.00		104,286,0
b. Step & Column Adjustment			-			A
c. Cost-of-Living Adjustment			-	1,000,00		1,000.00
d. Other Adjustments			<u> </u>			
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	400.000.00				
2. Classified Salaries	1000-1989	103,286.00	.97%	104,286.00	.96%	105,286.00
a, Base Salanes				***		
b. Step & Column Adjustment			-	104,90B.00		80,908,0
·			_	1.000.00		1,000,00
c. Cost-of-Living Adjustment			· .		_	
d. Other Adjustments				(25,000.00)		
e. Total Classified Salarles (Sum lines 82a thru 82d)	2000-2999	104,908.00	(22.88%)	80,908,00	1.24%	\$1,908,00
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
3. Capital Outley	6000-6999	0.00	0.00%	D.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-	,,,,	0.000/	2.22	0.000	
3. Other Outgo - Transfers of Indirect Costs	7499 7300-7399	0.00	0.03%	0,00	0,00%	0.00
2. Other Financing Uses	7300*7399	24,209,00	(.86%)	24,000.00	0.00%	24,000,00
s. Transfers Out	7600-7629	2.50	0.007			
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1020,1022	0.00	0.00%		0.00%	
15. Total (Sum lines B1 thru B10)		4.05.050.50				
		1,437,329.00	(35.15%) {	932,051,00	3.97%	969,051.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			1	1		
Line A6 minus line B11)		(536,759,00)		0.00		О.О.О сказартна в пределение
), FUND BALANCE		1				
Net Seginning Fund Balance (Form 011, line F1e)		536,759.00	<u></u>	0.00	<u> </u>	0.00
. Ending Fund Balance (Sum lines C and D1)		0.00	<u>L</u>	0.00		0.00
Components of Ending Fund Balance (Form 011)			-		ľ	
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed			}	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ţ	
1. Stabilization Arrangements	9750		į		į	
2. Other Commitments	9760			ı	Ì	
d. Assigned	9780				Į į	
e. Unassigned/Unappropriated	1				•	
1, Reserve for Economic Uncortainties	9789	i i	1	l l	•	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cois. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unepproprieted	9790	0.00		0,00		0.00
f, Tatal Components of Ending Fund Balance				e de la colonida del colonida de la colonida de la colonida del colonida de la colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del colonida del co		
(Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES	·					A CONTRACTOR OF THE CONTRACTOR
1, General Fund)					'	
a. Stabilization Arrangements	9750					, .
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					1.0
(Enter current year reserve projections in Column A, and other reserve					٠.	* .
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
s. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unapprepriated	9790					
3. Total Available Reserves (Sum lines Eta 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 fiscally ears. Further, please include an explanation for any significant expenditure adjustments projected in fines 81d, 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)

**************************************		ed/Restricted	CONTROL CAMBRIDGE CONTROL CONT		G7U 5B 3J(2024-2	
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;					STATE OF THE PARTY	
current year - Calumn A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES					ļ	
1. LCFF/Revenue Limit Sources	8010-8099	1,580,629.00	5.49%	1,667,466.00	3,67%	1,728,605.0
2. Federal Revenues	8100-8299	626,256,00	(20.80%)	496,000.00	.40%	498,000,0
3. Other State Revenues	8300-6599	343,285,00	2.54%	352,000.00	2.84%	362,000.0
4. Other Local Revenues	8600-8799	256,851.00	(2.67%)	250,000.00	0,00%	250,000.0
5. Other Financing Sources					30.55.0.0	
a. Transfers In	8900-8929	0,00	0.00%	0.00	0.00%	0,0
b. Other Sources	8930-8979	0.00	0.00%	0,00	0.00%	O.O
c. Contributions	8960-8999	0.00	0.00%	10,000.00	(50.00%)	5,000,0
6, Total (Sum lines A1 thru A5c)		2,807,021,00	(1.12%)	2,775,466.00	2.46%	2,843,605.0
B. EXPENDITURES AND OTHER FINANCING USES	**************************************					
1. Certificated Salaries						
a. Base Salariga				869,972,00	7	896,972.0
b. Step & Column Adjustment			<u> </u>	7,000,00		7,500.0
c. Cost-of-Living Adjustment				0.00	-	0,0
d, Other Adjustments				0.00		0.0
e. Total Certificated Salaties (Sum lines Bta thru Btd)	1000-1999	889,972.00	.79%	898,972.00	.64%	
2. Classified Salaries	1000 1000	008,672.00	.,,,,,	650,572.00	,64.46	904,472.0
p. Base Salarios				347,251.00	A THE	325,751.0
b, Step & Column Adjustment			į.	3,500.00		or en 1995, and Paragraph ST Paragraph
c. Cost-of-Living Adjustment					-	3.500.0
d. Other Adjustments				0.00	}-	0.0
	#pop goog			(25.000.00)		0.00
e. Total Classified Salaries (Sum lines 82a thru 82d)	2000-2999	347,251.00	(6.19%)	325,751,00	1.07%	329,251.0
3. Employee Benefits	3000-3999	516,576.00	1.15%	522,500.00	1.12%	528,357.0
4. Books and Supplies	4000-4999	367,859,00	(24,70%)	277,000.00	3.25%	286,000.0
5. Services and Other Operating Expenditures	5000-5999	1,201,135.00	(31.74%)	819,857.00	4.41%	856,000.0
6. Capital Outlay	6000-6999	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
8. Other Outgo - Transfers of Indirect Coats	7300-7399	00.0	0.00%	0.00	0.00%	0.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000,00	0.00%	100,000.00	0.00%	100,000.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10, Other Adjustments				0.00		0.0
11. Total (Sum lines B1 thru B10)		3,422,793.00	(14.04%)	2,942,080.00	2,11%	3,004,080.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(615,772.00)		(166,614,00)		(160,475.00
D. FUND BALANCE		**************************************	uredominational entropy extension and the control of the control 	outworks with the second of t		
f. Net Beginning Fund Balance (Form 011, fine F1e)		2,303,798,00	į	1,688,026.00	}	1,521,412.00
2. Ending Fund Balance (Sum lines C and D1)		1,688,026.00	<u> </u>	1,521,412.00	ļ-	1,360,937.0
3. Components of Ending Fund Balance (Form 011)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·		į	7,000,007.0
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000,0
b. Restricted	9740	0.00	ļ	0.00	ļ	8.0
o, Committed		V-24	ļ	V.VV	}	5.0
Stabilization Arrangements	9750	0.00		0.00		0.0
Z. Other Commitments	9760	0.00	ļ			
d. Assigned	9780		ļ	0.00		0.0
· ·	9100	171,140,00	}	0,00	<u>;</u>	0.0
e. Unassigned/Unappropriated	2000	,,,,,,,,	}			0.0
Reserve for Economic Uncertainties	9789	171,140.00	Ì	0.00		
ifornia Dept of Education						

Description	Object Codes	Projected Year Totals (Form 01f) (A)	% Chángé (Cols. C-A/A) (日)	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		O.DG		0.00
b. Reserve for Economic Uncertainties	9 789	171,140.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,343,746.00		1,519,412.00		1,358,937.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncortainties	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 £1 thru £2c)		1,514,886.00		1,519,412,00		1,358,937.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		44.25%		51.64%		45.24%
F. RECOMMENDED RESERVES					yel etalesia e ala a la la la la	
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 \$pecial						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds					PVPA-Au-Stein-Address Lauren	i
(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	a tea e e e	0.00	11 mm - 11 mm	0.00
2. District ADA						
Used to determine the reserve standard percentage tevel on line F3d		1				
(Col. A: Form At. Estimated P-2 ADA column, Lines A4 and C4; enter p	rajections)	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 F1b i	s Na)	0.00	į	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)		171,139.66	****	147, 104,00		150,204.00
f. Reserve Standard - By Amount						,20 1100
(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	i	147,104,00		150,204.00
			į.	1 - 1 1 7 7 7 7 7 7 7		.50,207100

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

		FOR AL	FUNDS					
	Direct Cost	s - Interfund	Indirect Coa	ts - Interfund				A STATE OF THE PARTY OF THE PAR
Description	Transfers in 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Oue From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND	1	3	7350	7350	000-022	7000-1029	***************************************	8610
Expenditure Optalit	0.00	0.00	00,00	0,00	8	{		
Other Sources/Uses Detail				, 0,00	0.00	100,000.00		
Fund Reconciliation				ļ	0.00	100,000,00		
08I STUDENT ACTIVITY SPECIAL REVENUE FUND	į				İ			
Exponditure Detail		0.00			•			
•	0.00	0,00	0,00	0.00			ĺ	
Other Sources/Uses Detail Fund Reconciliation	A				0.00	0,00		
			1		A			
09I CHARTER SCHOOLS SPECIAL REVENUE FUND	1				ŀ			
Expenditure Detail	0.50	0.00	0,00	0.00				
Other Sources/Usos Detail	į				5,60	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND	!							
Expenditure Oatsit								
Other Sources/Uses Detail	1							
Fund Recordiation	Į							
IT ADULT EDUCATION FUND	1							
Expenditure Detail	0.00	0,40	0.00	0.00				
Other Sources/Uses Datak					0.00	0.00		
Fund Reconciliation								
ZI CHILO DEVELOPMENT FUND								
Expenditure Detail	0,50	0.00	0.00	0.00	1			
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation	[
IJI CAFETERIA SPECIAL REVENUE FUND			į					
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcillation	1		ĺ					
41 DEFERRED MAINTENANGE FUND		į	ĺ		}			
Expanditure Detail	0.00	0.00				1		
Other Sources/Uses Detail			j		0.00	0,00		
Fund Recordifiction	}		1		0.00	0,50	j	
SI PUPIL TRANSPORTATION EQUIPMENT FUND	1		Š		ļ			
Expenditure Cetab	n on [7.00	İ		}			
Other Sources/Uses Detail	0,00	0.00	}	ģ				
	}				0.00	0,0a		
Fund Reconciliation			}		1			
71 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY			İ				j	
Expenditure Detail	ļ		ł				j	
Other Sources/Uses Detail		1	Ì		0.00	Ç.aa (į	
Fund Reconciliation	l i	9			!	ĺ	į	
AI SCHOOL BUS EMISSIONS REDUCTION FUND	1	Ĭ		Ì	ì		j	
Expenditure Detail	D,00	0.00					}	
Other Sources/Uses Detail	i :	ı	ì		0.00	a,oa	}	
Fund Reconciliation	1						}	
9I FOUNDATION SPECIAL REVENUE FUND	1		}			}	}	
Expenditure Detail	0,00	0.00	0.00	0.00			}	
Other Sources/Uses Dateil			}			0.00	į	
Fund Reconcilitation	1		i	1			Ï	
OI SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS		Ī	1	Š	}	į		
Expenditure Detail		ı	į			B		
Other Sources/Uses Datail	[\$		0,00	0.00		
Fund Reconciliation	1			ı				
11 BUILDING FUND	1			ı				
Expendituro Detail	0.00	0.00					}	
Other Sources/Uses Detail		, ,	į		0.00	0.00	}	
Fund Reconciliation		ğ	j	1			}	
SI CAPITAL FACILITIES FUND	1		1	1	,	1		
		1	į	Į	!	1	1	
Expanditure Catali		(7.17)) 19		a				
Expenditure Detail Other Sources/Uses Octail	0.00	0.00	1	1	0.00	0.00		

	- comme	FOR AL	L FUNDS		CATHERINA COMPANIES IN ENCLOSE		1 10	
	Direct Cost	Direct Costs - Interfund Indirect Costs - Interfund						4,00
Description	Transfers to 5740	Transfers Out 8750	Transfera In 7350	Transfers Out 7350	Interfund Transfers In 8000-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND				<u> </u>	anii an an an an an an an an an an an an an			,
Expenditure Detail	0.00	0.00		,	l			
Other Sources/Uses Dotail				Ì	0.00	0.00		
Fund Reconciliation		ļ						}
36I COUNTY SCHOOL FACILITIES FUND	1	1	Ĭ		1	i		
Exponditure Detail	0.00	0.00			ĺ			
Other Sources/Uses Detail	1				0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Daes Deteil					100,000.00	Ċ.OŮ		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								·
511 BOND INTEREST AND REDEMPTION FUND								' :
Expenditure Detail Other Sources/Uses Detail								
				1	0.00	Ċ.ÓU		
Fund Reconciliation								'
521 DEST SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Dotail	1	.1			0.00	0.00		
Fund Reconciliation		:						
53I TAX OVERRIDE FUND				1.				
Expenditure Octail				ł				
Other Sources/Lisus Detail					0.00	0.00		
Fund Reconciliation	}			İ				
56I DEBT SERVICE FUND	1				ļ			
Expenditure Datail								
Other Sources/Uses Detail	1	ŀ	}		6.00	0.00		
Fund Reconciliation			ļ					
57I FOUNDATION PERMANENT FUND					į			
Expenditure Detail	0.00	0.00	0.00	5.00	}			
Other Spurces/Uses Detail						0.00		
Fund Reconciliation			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,			
61I CAFETERIA ENTERPRISE PUND	1					i	}	
Expenditure Detail	0.00	0,00	0.00	0.00	j	i		
Othor Sources/Uses Detail	1		ì		0.00	0,00		
Fund Reconciliation								
62! CHARTER SCHOOLS ENTERPRISE FUND	!			1				
Expenditure Detail	0.00	0.00	D,00	0.00		ŀ	·	
Other Sources/Uses Detail			į		9.00	0.00	į	
Fund Reconciletion		į	}			į	{	
G3I OTHER ENTERPRISE FUND	1	į.	Ĭ	ı	ļ	1	į	
Expenditure Detail	0.00	0.00]	8	ì	
Other Sources/Uses Detail				1	0,00	0,00	1	
Fund Reconcillation				1			}	
66I WAREHOUSE REVOLVING FUND	5	ŀ		Ř			ļ	
Expenditure Detail	0.00	0.00	1				}	
Other Sources/Usas Datail	1			ı	0.00	0.00		
Fund Reconciliation	1	1		ľ			į	
67/ SELF-INSURANCE FUND	1		1	ļ			ļ	
Expenditure Detell	0.00	0.00	1				ļ	
Other Sources/Uses Deteil	.			ļ	0.00	0.00	}	
Fund Reconciliation	}		1	Ì			ļ	
711 RETIREE BENEFIT FUND			į]				
Expondituro Detail	•		1	į	}		j	
Other Sources/Uses Detail	.				0.00			
Fund Reconciliation	1	-		9				
73) FOUNDATION PRIVATE-PURPOSE TRUST FUND	1	ş	1	ı	1			
	. ,	78		ll ll	1	ll l		

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

49 70979 0000000 Form SIAI F82G7U\$&3J(2024-26)

	Direct Cost	s - Interfund	Indiract Cos	ta - Interfund				
Description	Trensfers in 6750	Transfers Out 5750	Transfers In 7350	Transfers Out 7360	interfund Transface in 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Dua To Other Funds 9610
Expenditure Dotali	0,00	0.00) promonous monocomo de la factorio della factorio della factorio della factorio de la factorio della factorio	7-4VIII	
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
78I WARRANTI/PASS-THROUGH FUND								
Exponditure Detail								
Olher Saurces/Uses Dotail								
Fund Reconsiliation								
95 STUDENT BODY FUND	;							•
Expenditure Detail			3					
Other Sources/Uses Detail				•				
Fund Reconciliation						'		
TOTALS	0.00	0.00	9.00	8.00	100,000,00	100,000.00		***************************************

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Second Interim General Fund School District Criteria and Standards Review

49 70979 0000000 Form 01CSI F82G7U5B3J(2024-25)

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. GRITERION: Average Daily Attendance									
STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscally gaz or two subsequent fiscally ears 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 Interlin data that exist will be extracted into the extracted; otherwise, enter data for all fiscally ears. Enter distri									
	#stimated Funded ADA								
		First Interim	Second Interim						
		Projected Year Totals	Projected Year Totals						
Fiscal Year		(Form 01CSI, Hem 1A)	(Form AI, Lines A4 and C4)	Percent Change	Ştatus				
Current Year (2024-25)									
District Regular		128.87	129.01						
Charter School	-	0.00	0.00						
Tot	al ADA	128.87	129.01	.1%	Mat				
1st Subsequent Year (2025-26)									
District Regular	1	130.50	133.35						
Charter School	ļ	0.00	0.00						
Tot.	N ADA	130.50	133.35	2.2%	Not Met				
2nd Subsequent Year (2026-27)									
District Regular		130.50	133,35		}				
Charler School		0.00	0.00						
Tota	I ADA	130.50	133.35	2.2%	Not Met				
1B. Comparison of District ADA to the Standard		and the lateral state of the st	13-1-19-4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		and the second s				
16. Comparison of District ADA to the Standard			THE TARREST OF THE CONTRACT OF	WARRANT TO THE TOTAL OF THE TOT					
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 eres.									
Explanation: The va					_				
(required if NOT met)	rnalities e	are due to an increase in actenda	nce rate and enrollment projection	is the total Ambia schooldrauf A ats	,				
1									

Second Interim General Fund School District Criterie and Standards Review

49 70979 0090000 Form 01CSt F82G7U5B3J(2024-25)

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 6%								
2A. Calculating the District's Enrollment Variances				WHITE COLUMN THE COLUM						
DATA SALTTAN S'ALLA ALLA ALLA ALLA ALLA ALLA ALLA AL				-						
DATA ENTRY: First Interim data that exist will be extracted; otherwise, ent enrollment and charler acheol enrollment corresponding to financial data rej			second column for all fiscal)	oars. Enter district regular						
	Enroll									
	First Interim	Second Interim								
Fiscal Year	(Form 01CSI, Item 2A)	CALPAOS/Projected	Percent Change	Status						
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		**************************************							
Total Enrollment	138.00	140.00	1.4%	Met						
2nd Subsequant Year (2026-27) District Regular	138.00	140.00		,						
Ch≥rter School	0.00	0.00		+						
Total Enrollment	138.00	140.00	1.4%	Met						
28. Comparison of District Enrollment to the Standard										
A. W. E. 1991.										
DATA ENTRY; Enter an explanation if the standard is not met. 1a. STANDARD MEY - Enrollment projections have not chanced air				et						
 STANDARD MET - Enrollment projections have not changed sin 	se that intentit brojections by in	ore than two parcent for the curr	ent year and two subsequent	necal years.						
Explanation:										
(required if NOT met)										

49 70979 0000000 Form 01051 F62G7U5B3J(2024-25)

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 everage 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, onter First Prior Year date, P-2 ADA for the second and third prior years are proloaded. 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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Retio
Fiscai Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2021-22)		1	}
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%
Firet Prior Year (2023-24)			
District Regular	115	122	
Charter School	¢		
Totsi ADA/Enrollment	115	122	94.3%
		Historical Average Ratio:	92.8%
District's ADA to	Enrollment Stendard (histori	ical average ratio plus 0.5%):	93.3%

38. 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. Date 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.

	Estimaled P-2 ADA	Enrollment		
		CALPADS/Projected		
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Horn 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	O		
Total ADA/Enrollment	133	140	95.0%	Not Met
2nd Subsequent Year (2028-27)	,			
District Regular	133	140		
Charter School	C C	0		
Total ADA/Enrollinent	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 (facal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:	The variances are due to an increase in the current and projected attendance rates.
(required if NOT met)	

Socond Interim General Fund School District Criteria and Standards Review

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Second Interim General Fund School District Criteria and Standards Review

49 70979 0000000 Farm 01091 F82G7U5B3J(2024-25)

4. CRITERION: LCFF Revenue								
STANDARD: Projected LCFF revenue for any of the current fiscally ear or two subsequent fiscally ears has not changed by more than two percent since first interim projections.								
District's LCFF Revenus Standard Percentage Range; -2.0% to +2.0%								
4A. Calculating the District's Projected Change in LCFF Reve	l) ne		\$\text{\tin}\text{\tein}\tint{\text{\te}\tinttitt{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\texi}\tin}\text{\texi{\text{\text{\text{\texi}\tint{\text{\texititt{\text{\text{\texi}\tint{\text{\text{\text{\text{\texi}\text{\texit{\text{\texi}\tin}\text{\text{\text{\texit{\texi{\texi{\texi{\texi{\text{					
DATA ENTRY: First Interim data that exist will be extracted; otherw subsequent years.	/ae, enter data into the first column. In the	Second Interim column, Current	Year data are extracted; ente	rdata for the two				
	LCFF Rev	เอกนอ						
	(Fund 01, Objects 8011	, 8012, 8020-8089)						
	First Interim	Second Interim						
Fiscal Year	(Form 01CS), Hern 4A)	Projected Year Totals	Percent Change	Sletus				
Current Year (2024-25)	1,557,065.00	1,564,578.00	,5%	Met				
1st Subsequent Yezr (2025-26)	1.828,398.00	1,651,415.00	1.4%	Met				
2nd Subsequent Year (2026-27)	1,679,034.00	1.712,554.00	2.0%	Met				
45. Comparison of District LCFF Revenue to the Standard			THE PERSON NAMED IN THE PE					
DATA ENTRY: Enter an explanation if the standard is not met.								
18. STANDARD MET - LCFF revenue has not changed since	ca first interim projections by more than tw	o percent for the current year an	d two subsequent fiscal years					
Explanation:								
(required if NOT met)								

49 70979 0000000 Form 01CSI F82G7U5B3J(2024-25)

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.

SA. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Sanotits to Total Unrestricted General Fund Expenditures

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

Unaudited Actuals - Unrestricted

,	(Resources	0000-1999)	Ratio	
	Sataries and Benefits	Total Expenditures	of Unrestricted Splaries and Benefits	
Fiscal Year ,	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	1,127,295.61	1,399,478.51	60.6%	
Second Prior Year (2022-23)	1,050,191,11	1,445,050.17	72.7%	
First Prior Year (2023-24)	1,208,655,60	1.619,822.37	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	5%	5%	5%
(Criterion 10B, Line 4)	378	3-74	376
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the	70.9% to 60.9%	70.9% to 80.9%	70.9% to 80.9%
greater of 3% or the district's reserve	70.470 10 00.074	70.874 (0 00.874	74.574 14 64.574
standard percentage):			

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

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

Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benafits	Total Expenditures	Ratio	
	(Form 011, Objects 1000- 3999)	(Form 011, Objects 1000- 7499)	of Unrestricted Salaries and Benafits	
Fisca) Year	(Form MYPi, Lines B1-B3)	(Form MYFt, Lines B1-B8, 810)	to Total Unrestricted Expenditures	Status
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

SC. Comparison of District Salaries and Benefits Ratio to the Standard

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

ta.	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)	

49 70979 0000000 Form 01CSi F82G7U5B3J(2024-25)

-5.0% to +5.0%

-5.0% to +5,0%

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:

District's Other Revenues and Expenditures Explanation Percentage Range:

6A. Calculating the District's Change by Major Object Ca	legory and Comparison to the Explanation	Percentage Range		WAY!
DATA ENTRY: First Interim date that exist will be extrected; or data for the two subsequent years will be extracted; if not, ent any year exceeds the district's explanation percentage range.	therwise, enter data into the first column, Seco for data for the two subsequent years into the s	nd Interim data for the Current Yo recond column. Explanations mus	ear are extracted. If Second t be entered for agon cates	d Interim Form MYPI exists, gory if the percent change for
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		Change is Outside
Object Range / Fiscal Year	(Form D1CSI, Item 6A)	(Fund 01) (Form MYP1)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8109-8299)	(Form MVR) Line A2)			
Current Year (2024-25)	457,103.00	826,256.00	37.0%) You
ist Subsequent Year (2025-26)	460,000.00	498,000.00	And the contract of the Contract of Contra	Yes
2nd Subsequent Year (2026-27)	<u></u>		7.8%	Yes
and Substitute (1525-17)	463,000.00	498,000.00	7.8%	Yes
Explanation; γη	nis is due to an increase in Federal Impact aid.	mar ann maintean, ar copaige a par mar a said ann a said an as said an as ann an an ann an an	and the factor of the anticology of the second of the seco	
(required if Yes)	·			
		• • • • • • • • • • • • • • • • • • • •		
Other State Revenue (Fund 01, Objects 8300-85 Current Year (2024-25)		242 204 00	Air	
st Subsequent Year (2025-26)	341,984.00	343,285.00	.4%	No No
and Subsequent Year (2026-27)	349,000.00	352,000.00	.9%	No
nu Subsequent Fear (2020-21)	357,000.00	362,000.00	1.4%) No
Explanation:			1975 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976	
(required if Yes)				
Lunnan				***************************************
Other Local Rovenue (Fund 01, Objects 8600-8	799) (Form MYPI, Line A4)	· · · · · · · · · · · · · · · · · · ·		
υπεριτ Year (2024-25)	249,109.00	256,851.00	3.1%	, No
st Subsequent Year (2025-26)	250,000.00	250,000,00	0.0%	[No
nd Subsequent Year (2026-27)	250,000.00	250,000.00	0.0%	No
*		At at class to the same to an annual constraint and the constraint and		
Explanation: (required If Yes)				
(redunation 100)		e la la colonia de la la compania del la compania del la compania del la compania de la compania de la compania de la compania de la compania del la compania del la compania del la compania del la compania del la compania del la co		
Books and Supplies (Fund 01, Objects 4000-49	99) (Form MYPI, Line 84)			
urrent Year (2024-25)	356,079.00	367,859.00	3.3%	No
st Subsequent Year (2025-26)	268,000,00	277,000.00	3.4%	No
nd Subsequent Year (2025-27)	280,000.00	286,000,00	2.1%	No
y		a per e en la caracteria de la comoción de la comoción de la contracteria de la comoción de la comoción de la c		
Explanation:				
(required if Yes)				
Services and Other Operating Expenditures (F.	and 01. Chieste 5000,5000 /Exam MVDL 11m.	• B5)		
urrent Yaar (2024-25)	1,190,318.00	1,201,135.00	.9%	No
it Subsequent Year (2025-26)	849,208.00	819,857.00	+3.5%	
nd Subsequent Year (2026-27)				No
The second of the second services of the seco	879,508.00	856,000.00	-2.7%	No No
Explanation:			q	***************************************
(required if Yes)				
I				

Second Interim General Fund School District Criteria and Standards Review

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68. Calculating the District's Change in Total Op	ereting Revenues and Expenditures			
DATA ENTRY: All date are extracted or calculated.				
	First Interim	Second Interim		
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other				
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%	Mot
Total Books and Sugnities, and Service	es and Other Operating Expenditures (Section 6A)			
Current Year (2024-25)	1,546,397.00	7 559 104 00	* EW :	
1st Subsequent Year (2025-26)	1,117,208,00	1,568,994.00	1.5%	Mot
2nd Subsequent Year (2026-27)		1,096,857.00	-1.8%	Met
	1,159,508.00	1,142,000.00	-7.5% j	Met
8C. Comparison of District Total Operating Seven	nues and Expenditures to the Standard Percentage	Range		
		The state of the s	No Charles Market Land	
Explanation:	This is due to an incresse in Federal impact aid.	en er er er er er er er er er er er er er		
Federal Revenue	this is use to an increase in Federal Impact aid.			
(linked from 6A				
if NOT met)				
			Particular San Africa San San San San San San San San San Sa	
Explanation;				
Other State Revenue				
(linked from GA			*	
if NOT met)			** \$1927.1.1821.1856.1856.1817.1856.1925.1856	
Explanation;		. /== 5		
Other Local Revenue				
(linked from 5A				
if NOT met)				
1b. STANDARD MET - Projected total operation	ng expenditures have not changed since first interim pro	jections by more than the standar	rd for the current year and two	subsequent fiscal yea
Explanation:				
Books and Supplies	j			
(linked from 6A	l !			
if NOT met)				
,	{			
Explanation:				
Services and Other Exps				
(linked from 6A				
if NOT met)				

Second Interim General Fund School District Criteria and Standards Review

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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 Compilence 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 (Iscal year, Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3218, 3218, 3218, 3218, 3228, 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 Required Minimum (Fund 01, Resource 6150, Contribution Objects 8900-8999) Status 110,000.00 Met 1, OMMA/RMA Contribution 91,610.94 Ż. First Interim Contribution (information only) 00,000,007 (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)

49 70979 0000000 Form 01CS! F82G7U5B3J(2024-25)

8. CRITERION: Deficit Spending

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

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

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

District's Available Reserve Percentages (Critorion 19C, Lino 9) District's Deficit Spanding Standard Percentage Levels (one-third of available reserve percentage): 14.8% 17.2% 1. Calculating the District's Deficit Spanding Percentages NYA 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 abumns. Projected Year Totals Nat Change in Total Unrestricted Expenditures Unrestricted Fund Balance and Other Financing Uses Deficit Spanding Level (Form 01I, Section E) (Form 01I, Objects 1000-7999) Unrestricted Fund Financing Uses Deficit Spanding Level (Form MYPI, Lino C) (Form MYPI, Lino B11) Fiscal Year (Form MYPI, Lino C) (Form MYPI, Lino B11) Balance is negative, alse N/A) Standard extraction (165,614.00) 2.010,023.00 8.3% Is Subsequent Year (2024-25) (166,614.00) 2.010,023.00 8.3% Is Subsequent Year (2025-27) (160,475.00) 2.033,029.00 7.9% Comparison of District Deficit Spanding to the Standard VAR ENTRY: Enter an explanation if the standard is not met.	fear 2nd Subsequent Ye.				
District's Available Reserve Percentages (Critorion 19C, Line 9) District's Dafielt Spanding Standard Percentage Levels (one-third of available reserve percentage): 14.8% 17.2% 1	'ear 2nd Subsequent Ye				A ENTRY: All data are extracted or calculated.
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): 14.8% 17.2% 1.2%		1st Subsequent Year	Current Year		
District's Dafielt Spanding Standard Percentages 14.8% 17.2% 1	(2025-27)	(2025-28)	(2024-25)		
(one-third of available reserve percentage): 14.8% 17.2% 1. Calculating the District's Deficit Spending Percentages 17. 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 all unrestricted. 15. Projected Year Totals 15. Nat Change in Total Unrestricted Expenditures 15. Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level 16. (Form 011, Section E) (Form 911, Objects 1000- (Form 1992)) 17. Excel Year (Form MYPI, Line C) (Form MYPI, Line 811) 18. Standard Tear (2025-28) 18. Unsequent Year (2025-28) 18. Unsequent Year (2025-27) 18. Unsequent Year (2025-27) 18. Unsequent Year (2025-27) 18. Standard In the standard is not met. 19. Standard parcentage fevel in any of the current year or two subsequent fiscal years,	45.2%	51,0%	44,3%	ercentages (Critorion 10C, Lino 9)	District's Available Reserve 9
Calculating the District's Deficit Spending Percentages ATA ENTRY: Current Year data ere 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 atumns. Projected Year Totals Projected Year Totals Net Change in Total Unrestricted Expenditures Unrestricted Fund Balance and Other Finencing Uses Deficit Spending Level (Form 01I, Section E) (Form 01I, Objects 1000-7999) Unrestricted Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line 811) Balance is negative, else NA) Is ubsequent Year (2025-26) (165,614.00) 2.010,028.90 E.3% Is Subsequent Year (2025-27) (180,475.00) 7,939,029.00 7,939. Comparison of District Deficit Spending to the Standard TA ENTRY: Enter an explanation if the stendard is not met.				ng Standard Percentage Levels	District's Dafigit Spend
TA 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 aumins. Projected Year Totals Not Change in Total Unrestricted Expenditures Unrestricted Fund Balance and Other Financing Uses Defloit Spending Level (Form 011, Section E) (Form MYPI, Line C) (Form MYPI, Line 611) (If Not Change in Unrestricted Fund Balance is negative, else NNA) SI Trent Year (2024-25) (79,013,00) (1,985,464.00) 4.0% Subsequent Year (2025-26) (166,614.00) 2.010,029.00 5.3% Subsequent Year (2028-27) (160,475.00) 7.9% Sibbsequent Year (2028-27) 7.9%	15.1%	17.2%	14.8%	avallable reserve percentage):	(one-third
(Form 01I, Section E) (Form MYPI, Line C) (Form MYPI, Line 811) (F		-	Expenditures	_	
Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level (Form 01I, Section E) (Form 01I, Objects 1000- 7999) (If Net Change in Unrestricted Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line 811) (Total Unrestricted	•	
Fiscal Year (Form MYPI, Line C) (Form MYPI, Line 811) Balanca is negative, else N/A) Si freni Year (2024-25) (79,013.00) 1.985,454.00 4.0% Subsequent Year (2025-26) (166,514.00) 2.010,029.00 8.3% Subsequent Year (2026-27) (160,475.00) 2.039,029.00 7.9% Comparison of District Deficit Spending to the Standard TA ENTRY: Enter an explanation if the standard is not met.	evel	Deficit Spending Level	and Other Financing Uses	Unrestricted Fund Balance	
Subsequent Year (2024-25) (79,013.00) 1,985,464.00 4,0% (79,013.00) 2,010,029.00 8,3% (166,614.00) 2,010,029.00 7,9% (160,475.00) 7,9% (160,475.00) 2,039,029.00 7,9% (160,475.00) 2,039,029.00 7,9% (160,475.00)				(Form 011, Section E)	
Subsequent Year (2025-26) (165,514.00) 2.010,029.00 B.3% Subsequent Year (2026-27) (160,475.00) 2.039,029.00 7.9% Comparison of District Deficit Spending to the Standard TA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard parcentage level in any of the current year or two subsequent fiscal years,	, else Status		(Form MYPI, Line 811)	(Form MYPI, Line C)	Fiscal Year
Subsequent Year (2026-27) (169,475.00) 2,039,029,00 7,9% Comparison of District Deficit Sponding to the Standard A ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard parcentage level in any of the current year or two subsequent fiscal years,	Met	4.0%	1.985,464.00	(79,013.00)	ent Year (2024-25)
Comparison of District Deficit Spending to the Standard TA ENTRY: Enter an explenation if the standard is not met. 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard parcentage level in any of the current year or two subsequent fiscal years,	M e t	B.3%	2.010,029.00	(165,614.00)	Subsequent Year (2025-26)
A ENTRY: Enter an explenation if the standard is not met. 18. STANDARD MET - Untestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.	Met	7,9%	2,035,029,00	(160,475.00)	Subsequent Year (2026-27)
TA ENTRY: Enter an explenation if the standard is not met. 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard parcentage level in any of the current year or two subsequent fiscal years.				W. W.	Comparison of District Delicit Spending to the Standard
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,	TRANSFER COURTED TO THE TRANSF	CONTRACTOR MARKET CONTRACTOR AND AND AND AND AND AND AND AND AND AND	THE PROPERTY OF THE PROPERTY O	THE PROPERTY OF THE PROPERTY O	· · · · · · · · · · · · · · · · · · ·
Pynianation	fiscal years.	ear or two subsequent fiscal ye	age level in any of the current y	not exceeded the standard percent	 STANDARD MET - Unrestricted deficit spending, if any, ha.
					Explanation;
(required if NOT met)					i i

Second Interim General Fund School District Criteria and Standards Review

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9. CRITERION: Fund and Cash Balances							
A. FUND BALANCE STANDARD: Projected gener	railfund balance will be positive at the end of the current fiscally ex	ear and two subsequent fiscally ears.					
9A-1. Determining if the District's General Fund Ending	g Balance is Positive		· · · · · · · · · · · · · · · · · · ·				
DATA ENTRY: Current Year data are extracted, if Form M	PPI 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 MYP), Line D2)	Stetus					
Current Year (2024-25)	1.688,026.00	Met					
1st Subsequent Year (2025-26)	1,521,412.00	Met					
2nd Subsequent Year (2026-27)	1,360,937,00	Met					
	**************************************	1 Professional Andread Contract Contrac					
The state of the s	CONTRACTOR CONTRACTOR		PROPERTY NAMED OF THE PERSON NAMED OF THE PERS				
9A-2. Comparison of the District's Ending Fund Saland	e to the Standard	20,042,00					
DATA ENTRY: Enter an explanation if the standard is not m							
DAIN LITTAT . Litter an explanation is the standard is that as	ui.						
ta. STANDARD MET - Projected general fund endir	ng balance is positive for the current fiscal year and two subseque.	ent fiscal years.					
· -	· , , , , , , , , , , , , , , , , , , ,	,					
:nolfsnaiqx∄							
(required if NOT met)	(required If NOT met)						
•	*** **********************************						
B CASM BALANCE STANDARDS Projected concer	of fund cash balance will be positive at the end of the current fisca						
B. CASH BADNICE STANDARD, FIGSCING SAINS	er rond cash batanca will be positive at the and or the current riscs	ai year.					
98-1. Determining If the District's Ending Cash Balance	a la Positivo						
		The state of the s	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
DATA ENTRY: If Form CASH exists, data will be extracted;	if not, data must be entered below.						
	Ending Cash Balance						
	General Fund						
Fiя⊏æl Уфаг	(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 Balanc	e to the Slandard						
DATA ENTRY: Enter an explanation if the standard is not me	et.						
	Taller - Marcon Marcon - Marco						
18. STANDARD MET - Projected general (und cash	balance will be positive at the end of the current fiscal year.						
Explanation:							
(standard if MCST met)			ļ				

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10. CRITERION: Reserves

STANDARD: Available reserves' for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts' as applied to total expanditures and other financing uses":

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 AOA 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	1o 300
4% or \$87,000 (greater of)	301	10 1,000
3%	1.001	to 30,000
2%	30.001	to 250,000
1%	250,001	and over

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.

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 mambers.

	Current Year	1at Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	129	133	133
Subsequent Years, Form MYPI, Line F2, if evallable.)			T
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 AUx, 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 Fita, Fitb1, and Fitb2):

4	A	4 44	dealer and come and account acco		
1.	nó kón eugaze jó exciride	trom the tesevie calci	ilakion the pass-through ful	nds distributed to SELPA mer	moers:

Yes

0.00

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

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

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

0,00

Special Education Pass-through Funds
 (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

10B. Calculating the District's Reserve Standard

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

Current Year

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
3,422,793.00	2,942,080.00	3,004,080,00
3 422 793 00	2 947 080 00	3,004,090,00

Expenditures and Other Financing Uses
 (Form 01, objects 1000-7999) (Form MYPt, Line B11)

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

 Total Expenditures and Other Financing Uses (Line 81 plus Line 82) 0.00

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

Second Interim General Fund School District Criteria and Standards Review

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	_	a		
4.	Reserva	Standard	Percentage	LOV C

5. Reserve Standard - by Percent

(Line B3 times Line B4)

Reserve Standard - by Amount

(\$87,000 for districts with 0 to 1,000 ADA, also 0)

7. District's Reserve Standard

(Greater of Line 25 or Line 36)

5%	5%	5%
171,139.65	147,104.00	150,204.00
87,000.00	87,000.00	87,000,00
171,139.85	147,104.60	150,204,00

ATA EN	NTRY: All data are extracted from fund data and Form MYPI. If Form MYPI doos not exist, enter	data for the two subsequent was-		
/A A E	THE PARTY OF THE PROPERTY OF THE PARTY OF TH	Current Year	•	
Roserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
Unrestri	cted resources 0000-1999 except Line 4)	(2024-25)	(2025-26)	(2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP/, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertaintles	The fact that the first that the second seco		
	(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)	1,343,746.00	1,619,412,00	1,358,937.00
4.	General Fund - Negative Ending Balances in Restricted Resources		9.75, 17 Page 190, 190, 190, 190, 190, 190, 190, 190,	I-4
	(Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP), Line Etd)	0,00	0.00 {	0.00
5.	Special Reserve Fund - Stabilization Arrangements		**************************************	
	(Fund 17, Object 9750) (Form MYPf, Line E2a)	0.00		
Ġ.	Special Reserve Fund - Reserve for Economic Uncertainties		, ,	er yer tim er emineten broken bokke bokke tid broken og sen og sen en en en en en en en en en en en en e
	(Fund 17, Object 9789) (Form MYPI, Line 62b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line 62c)	0.00		
8.	District's Avzilable Reserve Amount			
	(Lines C1 thru C7)	1,514,886.00	1,519,412.00	1,358,937.00
9.	District's Available Réserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	44.26%	51.64%	45.24%
	District's Roserve Standard	,		
	(Section 108, Line 7):	171,139.65	147,104.00	150,204.00
	Status:	Met	Mat	Met
ONTO MARKO				
D. Cor	mparison of District Reserve Amount to the Standard			
	The second secon			
ATA EN	TRY: Enter an explanation if the standard is not met.			
4-	CHARLES AND A CANADA AND A CONTRACT OF THE CON			
1a.	STANDARD MET - Available reserves have met the standard for the current year and two subs	sequent riscar y ears.		
	Explanation:		and the months of the second s	ddu
	(required if NOT me!)			

Second Interim General Fund School District Criteria and Standards Review

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				MANAGEMENT OF THE STATE OF THE			
SUPPLEN	MENTAL INFORMATION			The second secon			
DATA EN	TRY: Click the appropriate Yes or No button for	kems \$1 through \$4. Enter an explanation for each Yes answer.					
51.	51. Contingent Liabilities						
18.	Does your district have any known or conting	ent liabilities (e.g., financial or program audits, litigation,]				
	state compliance reviews) that have occurred	since first interim projections that may impact the budget?	No				
15.	If Yes, identify the liabilities and how they ma	ly impact the budget:					
		}	/ - /				
52 .	Use of One-time Revenues for Ongoing Ex	penditures					
1a.	Does your district have ongoing general fund	expenditures funded with one-time revenues that have					
	changed since first interim projections by mor	a then five percent?	Nο				
44	16 V id16. 1b						
16.	if Yes, identify the expenditures and explain i	now the one-time resources will be replaced to continue funding the ongoing expanditures in t	he following fiscal ye	ars:			
			etan arabar en la de la transita en estra en estra en estra en estra en en estra en en estra en en estra en en				
				P - 175 - 186 - 186 - 187 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188 - 188			
\$3.	Temporary Interfund Borrowings						
18.	Does your district have projected temporary b	orravings between funds?					
	(Refer to Education Code Section 42603)		No				
		•					
1b.	If Yes, identify the interfund borrowings:						

				ì			
				į			
			• • • • • • • • • • • • • • • • • • • •				
54.	Contingent Revenues						
18.	Does your district have projected revenues to	the current fiscal year or either of the two subsequent fiscal years					
		rnment, special legislation, or other dollinitive act					
	(e.g., parcel taxes, forest reserves)?		No				
		,					
16.	If Yes, identify any of these revenues that ar	o dodicated for engoing expenses and explain how the revenues will be replaced or expanditu	res reduced:				
				ļ			
				}			

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S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to instricted 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

SSA. 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 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 1dt all other data will be calculated.

		First Interim	Second Interim	Percent		
escript	tion / Fiscal Year	(Form 01C\$1, Item \$5A)	Projected Year Totals	Change	Amount of Change	Status
14.	Contributions, Unrestricted General Fund					
	(Fund 01, Resources 0000-1999, Object 89	a)				
Current '	Year (2024-25)	(315,926.00)	(333,441.00)	5.5%	17,515.00	Met
at Subs	sequent Year (2025-26)	350,000,00	370.000.00	5.7%	(20,000.00)	Met
nd Bubi	sequent Year (2026-27)	275,000.00	400,000,00	6.7%	(25.000.00)	Not Mei
1b.	Transfers In, General Fund *					
urrent '	Year (2024-25)	0.00	0.00	0.0%	0.00	Met
st Subs	sequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
nd Subs	sequent Year (202 6 -27)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund *					
	Year (2024-25)	100,000.00	100,000.00	0.0%	0,00	Met
st Subs	sequent Year (2025-26)	100,000,00	100,000.00	0.0%	0,00	Met
nd Subs	sequent Year (2026-27)	100,000,00	100,000.00	0.0%	0.00	Mal
	Have capital project cost overruns occurred s operational budget?	nce first interim projections that may impact the g	eneral fund	·	No	
				,		
Include	transfers used to cover operating deficits in eith	ar the general fund or any other fund.				
58. Sta	atus of the District's Projected Contributions,	Transfers and Capital Projects	101000			and the second s
		The state of the s	THE RESERVE OF THE PARTY OF THE	/////////////////////////////////////		
ATA EN	NTRY: Enter an explanation if Not Met for items 1	a-1c or if Yas for (tem 1d.				
in.		e unrestricted general fund to restricted general fu ally dars, identify restricted programs and contribu				
	Explain the district's plan, with timeframes, fo	reducing or eliminating the contribution.				
	Explanation:	The variance is due to projected possible increas	os in special aducation expend	itures.		
	(required if NOT met)					
1b.	MET - Projected transfers in have not changed	since first interim projections by more than the st	andard for the current year and	l two subsec	quent fiscal years.	
	Explenation:					

(required if NOT met)

Second Interim General Fund School District Criteria and Standards Review

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1¢.	MET - Projected transfers out have not chang	ied 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)	
	(vodoriod ii 1 Edy	
		West and the second sec

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\$6. Long-term Commitments

Identify all existing and new multipoer commitments¹ and their annual required payment for the current fiscally ear and two subsequent fiscally ears. Explain how any Increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

20A 1.1	**************************************		The second secon	,		Market and the second s	CONTRACTOR OF THE PARTY OF THE
364.186	intification of the District's Long-term Co	mmilments		CSANCA-WCARWING MICHIGAN III III II			
DATA EN may be d applicable	ITRY: If First Interim data exist (Form 01CS overwritten to update long-term commitment 6.	81, Item S8A), long-te data in Item 2, as as	irm commitment data will be extr oplicable. If no First Interim data	ected and it will o exist, click the r	only be necessa appropriete butto	ary to effek the appropriate button one for items 1s and 1b, end ent	n for Item 15. Extracted data er all other data, as
1.	a. Does your district have long-term (mu)	Hivear) commitments	.7		(Commence of the commence of		
	(If No. skip items 1b and 2 and sections		''		Yos		
	in that the transaction is and a controlle	50D 8110 50C)					
	b. if Yes to Item 1s, have new long-term	(multivear) commitm	rents been incurred		{	· · · · · · · · · · · · · · · · · · ·	
	since first Interim projections?	,,			No	}	
Ż,	If Yes to Item 1a, list (or update) all new benefits other than ponsions (OPEB); OPE	and existing multiye: EB is disclosed in Ite	ar commitments and required an im S7A.	nual debt service	amounts. Da n	ol include long-term commitmen	ts for postemployment
		# of Years	SAC	OS Fund and Obj.	eci Codes Used	f For:	Principal Balance
	Type of Commitment	Remaining	Funding Sources (Rev	renues)	Debt	Service (Expenditures)	as of July 1, 2024-25
Capital Le	98595		1		,	mana ar i mana arang arang arang yang arang piping i mengali mang ar	,
Certificat	es of Participation		<u></u>		} }		10 com a contra de 10 total esta france en el terra en en en en en en en en en en en en en
General C	Obligation Bonds				}		
Supp Earl	ly Retirement Program	{·					1
State Sch	nool Building Loans		**************************************				
Campans	ated Absences	5	GENERAL FUND 01		2XXX		2,90
		ł	<u> </u>	tan 17 may 18 milian an ann an 18 18 milian an Ainmail			J
Other Lon	g-term Commitments (do not include OPEB))±					
				\.\			1
			}			* , V * , 1 * ; * ; . * ; . * ; . * ; . * ;	<u> </u>
N. Chance and A. Salaman St.			 				
							da
		· · · · · · · · · · · · · · · · · · ·			e, e grandant, dan ke bahasak ara	·	
			<u> </u>			· , ····· (1 , 4 , · · · · · · · · · · · · · · · · ·	
	TOTAL:						2,90
			Prior Year (2023-24) Annual Payment	Curren (2024 Annual P	4-25)	tst Subsequent Year (2025-25) Annuel Paymont	2nd Subsequent Year (2026-27) Annusi Payment
	Type of Commitment (continued)		(P & 1)	(P 8	L 1)	(P & I)	(P & i)
Capital Le	nseš]		i i	<u> </u>
Certificate	es of Participation			!			
General O	bligation Bonds			1)	
Supp Early	y Retirement Program		}) }	5
State Sch	ool Building Loans		(, }		Í	
Compensa	ated Absences		500		500	500	500
Other Lon	g-term Commitments (cantinued):		(1.00mm)	V			<u></u>
	-						ļ
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)			

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Has total ennual payment incresse	od over prior year (2023-24)?	Na	No	No
Total Annual Pay ments:	500	500	500	500
202.00.00.00				

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S6B, Comparison of the District's Annual Payments to	o Prior Year Annual Paymont
DATA ENTRY: Enter an explanation if Yes.	
18. No - Annual payments for long-term commitm	nents have not increased in one or more of the current and two subsequent fiscally ears.
Explanation: (Required if Yes to increase in total ennual payments)	
January Population	
S6C. Identification of Decreases to Funding Sources	Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in it	tem 1; if Yes, an explanation is required in Item 2.
 Will funding sources used to pay long-term co 	ommitments 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 expi	ire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation: (Required If Yes)	

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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.

TA E	NTRY: Click the appropriate button(s) for items 1æ-1c, os applicable. First Interim data t tems 2-4.	lhat exist (Form 01CSI, ftem S7/	() will be extracted; of	herwise, oster First Ir	nterim and Second In
1	a. Does your district provide postemployment band its				
	other than pensione (OPE8)? (If No. skip items 15-4)	No			
	b. If Yes to ftern 1s, have there been changes since first interim in OPEB	The set to the state of the sta			
	flabilities?				
		n/a			
	c. If Yes to item 1a, have there been changes since				
	first interim in OPEB contributions?	0/2			
			Elect to decide		
	OPEB Liabilities	/East	Firet Interim n 01CSI, Hem S7A)	Sacrad lateria	
	a. Total OPEB Rebility	(1-01)	a oresi, new sawy	Second Interim	
	b. OPEB plan(s) fiduciary net position (if applicable)			0.00	
	c, Tatel/Net OPES liability (Line Ze minus Line 2b)		0,00	0.00	
		£ . , , , , ,	n yanganin yanin yancara yangan ara arab arab arab		
	d. Is total OPES liability based on the district's estimate				
	or an actuarial valuation?	,			
	If based on an actuarial valuation, indicate the measurement date				
	of the OPEB valuation,	k	diametric tetrations at terroritoria anno actività ancienti anno anno anno anno anno anno anno ann		
_					
}	OPER Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	(flore	First Interim	Pagend tolering	
	Current Year (2024-25)	(1-017	n 01CSI, Item S7A)	Second Interim	
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)				
	b. OPEB amount contributed (for this purpose, include promiums paid to a self-insura	ence (und)			
	(Funde D1-70, objects 3701-3752)	and rundy			
	Current Year (2024-25)	{	0.00	0.00	
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
	Current Year (2024-25)	{·•••			
	1st Subsequent Year (2025-28)				
	2nd Subsequent Year (2026-27)				
		(
	d. Number of retirees receiving OPEB bope(ks	μ 			
	Current Year (2024-25)				
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2028-27)				
	Face and the second sec				
١.	Comments:				

Two	Rock	Union	Elementary
Sano	oma C	ounly	

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California Dept of Education SACS Financial Reporting Software - SACS V11 File: CSI_District, Version 8

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57B. Ide	S7B. Identification of the District's Unfunded Liability for Salf-inaurance Programs							
DATA EN date in ite	IRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim data that exi ms 2-4.	The state of the s	nterim					
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 15-4)	No						
	b. If Yas to itam 1s, have there been changes since first interim in self-insurance liabilities?	n/s						
	c. If Yes to item 15, have there been changes since first interim in self-insurance contributions?	n/a						
		First Interim						
2	Self-Insurance Liabilities	(Form 01CS), Item S78) Second Interim						
	a. Accrued Rability for self-insurance programs	A Company of the Comp						
	b. Unfunded liability for self-insurance programs	emis (10, 22mm de la Arte de l'Arte de la Arte de Arte de Arte de Arte de Arte de Arte de Arte de Arte de Arte						
3	Self-Insurance Contributions	First Interim						
	a. Required contribution (funding) for self-insurance programs	(Form 01CSI, Item S78) Second Interim						
	Current Year (2024-25)							
	1st Subsequent Year (2025-26)							
	2nd Subsequent Year (2025-27)							
		(
	b. Amount contributed (funded) for self-insurance programs							
	Current Year (2024-25)							
	1st Subsequent Year (2025-26)							
	2nd Subsequent Year (2026-27)							
4	Comments:							
			1					
			,					

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St. 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 multiprar agreements; and include all contracts, including all administrator contracts (and including all compansation). 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 fiscally ears.

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 seleries, 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.

	supporntendent.		743 P.A.						
SBA. Co	st Analysis of District's Labor Agreements - C	ertificated (No:	n-management) En	ployess					
DATA EN	TRY: Click the appropriate Yes or No button for '	"Status of Cortif	icated Labor Agreer	nenis as c	f the Previous Re	eporting Period."	There are no e	xtractions in this se	ction.
Status of	Certificated Labor Agreements as of the Prev	rious Reportin	g Period				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Were all o	entificated labor negotiations settled as of first in	sterim projection	87			Yes			
		If Yes, comple	te number of FTEs,	then skip	to section SBB.		,		
		If No. continue	with section 58A.						
Certificat	led (Non-management) Salary and Benefit Neg	otiations							
			Prior Year (2nd	Interim)	Curre	nt Year	1st Subs	equent Year	2nd Subsequent Year
			(2023-24			4-25))25-26)	(2028-27)
Number o	d certificated (non-management) Full-time-equival	ent (FTE)					; <u>;</u> .		
positions	, , ,			в.с) <u> </u>	8.6		8.6	B.6
1a.	Have any salary and benefit negotiations been	settled since fir	rst interim projection	15?		п/а			
		If Yos, and the	corresponding publi	ic disclosur	re documents hav	e been filed with	the COE, con	nplėtė guestions 2 :	nci 3.
			corresponding publi						
			questions 6 and 7.					, ,	
						,			
16,	Are any salary and benefit negotiations still una	ettled?				No	{		
	ff Yes, complete questions 6 and 7,								
Negotiatio	ns Settled Since First Interim								
2a.	Per Government Code Section 3547,5(a), date of	of public disclos	ture board meeting:						
						f 5			
26.	Per Government Code Section 3547.5(b), was ti	he collective ba	rgaining agreement						
	certified by the district superintendent and chief	business offic	lai?			<u>}</u>			
		If Yes, date of	Superintendent and	CBO cartif	fication:	·	j		
3.	Per Government Code Section 3547.5(c), was a	hudget revision	n adopted						
٥.	to meet the costs of the collective bargaining a	-	пиория			n/a			
		_	budget revision boa	rd adoption	·				
		700, 0010 01	oddgar idi idigir oda	in property	••	1			
4.	Period covered by the agraement:		βegin Date:			}	End Date:	}	
	6-1								
5 .	Salary settlement:					t Year		equent Year	2nd Subsequent Year
	is the cost of salary settlement included in the i	Interim and rout	tiv our		(202-	4-20)	(20	25-26)	(2026-27)
	projections (MYPs)?	monin and man	uy ear		į				}
		One	Year Agreement						······································
		Total cost of sa							
	•	% change in sal	lary schedule from p	orior year			••••••••••••		
			or		h				
		Mul	liyear Agreement						
		Total cost of ear	lary settlement		{			1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	i
			ary schedule from p						
	'	turna mutet (ext	, such as "Reopener	,	İ		•••		
	1	Identify the sou	rce of funding that	will be used	d to support multip	year salary com	mitments:		
) "								

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<u>Negotiati</u>	ions Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	7.000		
		\		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary achedule increases		,,,,,	
		k		
	•	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	sled (Non-management) Health and Welfare (H&W) Bonefits	(2024-25)	(2025-26)	(2026-27)
				}
1.	Are costs of H&W benefit changes included in the interim and MYF3?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost poid by employer			
4.	Percent projected change in M&W cost over prior year			
	ited (Non-management) Prior Year Settlemente Negotiated Since First Interim Projections			
Ara any r interim?	new costs negotiated since first interim projections for prior year settlements included in the			
	If Yes, amount of new costs included in the interim and MYPs			}
	If Yes, explain the nature of the new costs:			

		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifical	ted (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
	Vi Sierie Gerreich auf auf auf auf auf auf auf auf auf auf		,	
۲.	The state of the s			
	Are step & column adjustments included in the interim and MYPs?			ĺ
Ż.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments		errer tentra et al recumer ta element a tempa a tembre a l'ancient de l'arce et	C-1/1.00001100001000000000000000000000000
2. 3.	Cost of step & column adjustments			A A
				A A
	Cost of step & column adjustments	Current Year	1st Subsequent Year	Yeer Ineupseduž briš
3,	Cost of step & column adjustments Parcent change in step & column ever prior year		151 Subsequent Year (2025-25)	2nd Subsequent Year (2026-27)
3,	Cost of step & column adjustments	Current Year (2024-25)	15t Subsequent Year (2025-26)	And Subsequent Year (2026-27)
3,	Cost of step & column adjustments Parcent change in step & column ever prior year			
3, Certifical	Cost of step & column adjustments Parcent change in step & column ever prior year ted (Non-management) Attrition (fayoffs and refirements)			
3, Certifical	Cost of step & column adjustments Parcent change in step & column ever prior year tad (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or retired employees included in the interim			
3, Certifical	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayofts and refirements) Are savings from attrition included in the interim and MYPs?			
3, Certifical 1.	Cost of step & column adjustments Parcent change in step & column ever prior year ted (Non-management) Attrition (fayoffs and reffrements) Are eavings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or retired employees included in the interim and MYPs?			
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Parcent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or refired employees included in the interim and MYPs?	(2024-25)	(2025-26)	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Parcent change in step & column ever prior year ted (Non-management) Attrition (fayoffs and reffrements) Are eavings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or retired employees included in the interim and MYPs?	(2024-25)	(2025-26)	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Parcent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or refired employees included in the interim and MYPs?	(2024-25)	(2025.26) hours of employment, leave	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or refired employees included in the interim and MYPs? ted (Non-management) - Other significant contract changes that have occurred since first interim projections and the cost impa	(2024-25)	(2025.26)	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or refired employees included in the interim and MYPs? ted (Non-management) - Other significant contract changes that have occurred since first interim projections and the cost impa	(2024-25)	(2025.26)	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those faid-off or refired employees included in the interim and MYPs? ted (Non-management) - Other significant contract changes that have occurred since first interim projections and the cost impa	(2024-25)	(2025.26)	(2026-27)
3, Cartifical 1, 2. Contificat	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or refired employees included in the interim and MYPs? ted (Non-management) - Other significant contract changes that have occurred since first interim projections and the cost impa	(2024-25) act of each change (i.e., class size,	(2025.26)	(2026-27)
3, Cartifical 1, 2. Cortifical	Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (fayoffs and reffrements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or refired employees included in the interim and MYPs? ted (Non-management) - Other significant contract changes that have occurred since first interim projections and the cost impa	(2024-25) act of each change (i.e., class size,	(2025.26)	(2026-27)

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S88. Cos	t Analysis of Olstrict's Lebor Agreements -	Classified (Non-management) Emp	loyees					and the second s
DATA ENT	RY: Click the appropriate Yes or No button fo	r "Status of Classified Labor Agreems	ents as of t	the Previous Rep	orting Period." T	nere are no	extractions in this se	ction.
	Classified Labor Agreements as of the Prev assified labor negotiations settled as of first in	· -			No	· · · · · · · · · · · · · · · · · · ·	1	
		If Yes, complete number of FTEs, If No. continue with section S88.	then skip t	o section S&C.				
Classified	(Nan-managoment) Salary and Benefit Neg	otiations						
		Prior Year (2nd (2023-24)			11 Year '4-25}		ubsequent Year (2025-26)	2nd Subsequent Year
Number of	classified (non-management) FTE positions	(COLD-24	6.2		6 .5		5.8	(2026-27)
ta.	Have any salary and benefit negotiations bee	n settled since first interim projection	s7		No			
		If Yes, and the corresponding public						
		If Yes, and the corresponding public If No, complete questions 6 and 7.	c disçlosum	c documents hav	e not been filed	with the CC	E. complete question	18 2-5.
1 b.	Are any salary and benefit negotiations still un	nsoitled? If Yes, complete questions 6 and 7	,		Yes			
		and the second s			L		1	
	is <u>Settled Since First Interim Projections</u> Per Government Code Section 3547.5(n), date	al public disclosure board meeting:						
2 b.	Per Göv ernment Code Section 3547.5(b), was	the collective bargaining agreement					1	
	certified by the district superintendent and chi							
		If Yes, date of Superintendent and	CBO certif	leation:				
3.	Per Government Codo Section 3547,5(c), was	a budget revision adopted			***************************************	**************************************		
	to meet the costs of the collective bargaining				n/a			
	•	If Yes, date of budget revision boar	rd adoption	:				
4,	Parlod covered by the agreement:	Sagin Date:				Ęnd Dale:		Ì
5.	Salary settlement:			Currer (202			ibsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	is the cost of salary settlement included in the projections (MYPs)?	o interim and multiyear						
				l				<u></u>
		One Year Agreeme Total cost of salary settlement	int		. *** - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51 - 1.51	See See a See See and See and See		
		% change in salary schedule from p	rior year			,	,,,,,,	
		ót		i				
		Multiyear Agreeme	int	r		e h chan ch'e ann a ch'eachadh ch' a ch a c		
		Total coal of salary settlement % change in salary schedule from p (may enter text, such as "Reopener"						
		identify the source of funding that w	MR be used	to support multin	/ear salary comi	nitments:		
		•••••••••••••••••••••••••••••••••••••••	,.,.,.,.,.,,,.,,,,,,,,,,,,,,,,,,,,,	5 - 9				
Vegotiations	Not Settled							,
6.	Cost of a one percent increase in salary and s	latutory bonefits			3,900			
				Curren (2024			bsequent Year 2025-26)	2nd Subsequent Year (2026-27)

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0 }

7. Amount included for any tentalive salary schedule increases 0 0

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Ctassifte	d (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
	- the manufactured the state of)	12020-20)	(2020-27)	
1,	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	, No	
Ž.	Total cost of H&W benefits	5,000	5,000	5,000	
3,	Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%	
Classifie	d (Non-management) Prior Year Settlements Negotiated Since First Interim	The state of the s			
	new costs negotiated since first interim projections for prior year sattlements 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:	***************************************			
				ł	
	The state of the s				
		Current Year	1st Subsequent Year	2nd Subsequent Year	
Classified	d (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)	
		{			
4,	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes	
2,	Cost of step & column adjustments	3,000 }	3,000	3,000	
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%	
		Current Year	1st Subsequent Year	2nd Subsequent Year	
Classified	i (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)	
1.	Arc savings from attrition included in the interim and MYPs?	Yes	No	No	
••	ALL SMANINGS COME OF WINDS AND COME WASHINGTON OF THE STATE OF THE STA			140	
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No	
Classified	i (Noc-management) - Other				
	significant contract changes that have occurred since first interim and the cost impact of each i	il.e., hours of employment leave	of absence, bonuses, etc.):		
		many many an ampley many leave			
	11 11 11 11 11 11 11 11 11 11 11 11 11				
	**************************************	**************************************			
	10 TO 10 TO				

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500.0		otherwise management and the second s				WATER THE PARTY OF	
30C. CE	et Analysis of District's Eabor Agreements - A	vanagament Supervisor/Contidential Emplo	19008				
DATA El section.	NTRY: Click the appropriate Yes or No button for	"Status of Management/Supervisor/Confidentis	al Labor Agreemen	ls as of the Pro	vious Reporting Period."	There are n	no extractions in this
Status o	of Management/Supervisor/Contidential Labor	Saroamente so of the Previous Banarina I	Dariod				
	managerial/confidential tabor negotiations settled	· · ·	reciba	(v.m		
ee firm win				Yos			
	If Yes or n/a, complete number of FTEs, then	skip to 59.					
	If No, continue with section \$80.						
Manage	ment/Supervisor/Confidential Salary and Bene	-					
		Prior Year (2nd Interim)	Curren		1st Subsequent Ye	ser .	2nd Subsequent Year
		(2023-24)	(2024	ı-26)	(2025-28)		(2026-27)
Number	of management, supervisor, and confidential FIE	positions 2.0	0]	2.0	<u> </u>	2.0	2.0
18.	Have any selary and benefit negotiations been	settled since first interim projections?		n/a	+		
		If Yes, complete question 2,					
		if No, complete questions 3 and 4.					
1b.	Are any salary and benefit negotiations still un	seltled?		No	į		
		If Yes, complete questions 3 and 4.					
Negotiati	ions Settled Since First Interim Projections						
2.	Salary settlement:		Curren	l Year	1st Subsequent Ye	ar	2nd Subsequent Year
			(2024	1-25)	(2025-26)		(2026-27)
	is the cost of salary settlement included in the	interim and multivear			{	7	
	projections (MYPs)?						
	F / (/)	Total cost of salary settlement				·	
		•	}				
		Change in salary schedule from prior year (may enter text, such as "Reopener")					
			L		}		
Negotiati	ons Not Settled						
3,	Cost of a one percent increase in salary and si	latutory benefits	}	\$ 5mm (5mm) \$ 10,000,000,000,000,000	1		
		•	L	,			
			Current	Yoar	1st Subsequent Yo	ppr	2nd Subsequent Year
			(2024	-25)	(2025-26)		(2026-27)
4.	Amount included for any tentative salary sche-	dule increases	-		and the state of t		
	•		i		tarian and an anno and an an an analysis and an anno an anno and an anno an an an an an an an an an an an an a		
Мападог	nant/Supervisor/Confidential		Current	Year	1st Subsequent Ye	esr .	2nd Subsequent Year
Health a	nd Weifare (H&W) Benefits		(2024	-25)	(2025-26)		(2026-27)
]				
1.	Are costs of H&W benefit changes included in	the interim and MYPs?					{
Z.	Total cost of H&W benefits						
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost over pri	or vear	}				
	Tarabit projectos analigo il tratti acertar a pri	5. 755.	i				
Managen	nent/Supervisor/Confidential		Current	Year	1st Subsequent Ye	er.	2nd Subsequent Year
Stop and	Column Adjustments		(2024	-25)	(2025-26)		(2026-27)
,	-					·	}
1.	Are step & column adjustments included in the	Interim and MYPs?]	1			Į
2.	Cost of step & column adjustments						
3,	Percent change in step and column over prior y	ear					
0,	. State with the state and admitt over billion &		<u> </u>				
Managen	nent/Supervisor/Confidential		Current	Ypor	tst Subsequent Ye	ar	2nd Subsequent Year
_	nefits (mileage, banuses, etc.)		(2024		(2025-26)		(2026-27)
	· · ·		1				
1,	Are costs of other benefits included in the inter-	im and MYPs?	į			}	
2.	Total cost of other benefits		İ				

Two Rock Union Elementary Sonome County

Second Interim General Fund School District Criteria and Standards Review

49 70979 0000000 Form 01CS1 F82G7U583J(2024-25)

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

Two Rock Union Elementary Sonome County

Second Interim General Fund School District Criteria and Standards Review

49 70979 0000000 Form 01CSI F82G7U5B3J(2024-25)

89.

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.

	äddressåd.			
39A. Identification of Other Funds	with Negative Ending Fund Batances	<u> </u>		THE THE THE THE THE THE THE THE THE THE
DATA ENTRY: Click the appropriate b	utton in Item 1. If Yes, enter data in Item 2 and provide th	ne reports referenced in Item 1.		
1.	Are any funds other than the general fund projected to have a negative fund			
	balance at the end of the current fiscal year?	No		
	If Yes, propare and submit to the reviewing agen multiyear projection report for each fund.	ncy a report of revenues, expenditures, a	nd changes in fund balance (e.g., an in	elim fund report) and a
2.	If Yes, identify each fund, by name and number for the negative balance(s) and explain the plan f			year. Provide reasons
			mente de la constante de la compansión de la compansión de la compansión de la compansión de la compansión de	P41
	ana.			
			>	***************************************
	= 3 a.c.			

Two Rock Union Elementary Sonoma County

Second Interim General Fund School District Criteria and Standards Review

49 70979 0000000 Form 01CSI F82G7U5B3J(2024-25)

ADDITION	AL PICEAL INDICATOR		**************************************	100000000000000000000000000000000000000
ADDITION	AL FISCAL INDICATORS	A CHARACTER OF THE CONTROL OF THE CO		
The following the review of the Criterian B.	ng fiscel indicators are designed to provide adding agency to the need for additional review. DA	itional date for reviewing agencies. A "Yes" answer to any single indicator does TA ENTRY: Click the appropriate Yes or No button for items A2 through A9; it	nol necessarily suggest a cause l ism A1 is automatically completed	or concern, but may alort based on data from
A1.	Do cash flow projections show that the district negative cash belence in the general fund? (D are used to determine Yes or No)	•	No	: !
A2.	Is the system of personnel position control inc	lependent from the payroll system?	No	
A3.	is enrollment decreasing in both the prior and o	urrent fiscal y ears?	No	
A4.	Are new charter schools operating in district bo enrollment, either in the prior or current fiscal y		No	
	Has the district entered into a bargaining agree or subsequent fiscal years of the agreement wa are expected to exceed the projected state fun	ould result in salary increases that	No	
	Does the district provide uncapped (100% emp retired employees?	loyer paid) health benefits for current or	No.	
A7.	ls the district's financial system independent o	f the county office system?	No	·
	Does the district have any reports that indicate Code Section 42127.8(a)? (If Yes, provide cop		No.	
	Have there been personnel changes in the supp official positions within the last 12 months?	erintendant or chief business	No	
When provid	ling comments for additional Hiscal indicators, p	lease include the Item number applicable to each comment.		
	Comments: (optional)			

Two Rock Union Elementary Sonoma County

Second Interim General Fund School District Criteria and Standards Review

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End of School District Second Interim Criteria and Standards Review

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49-70979-0000000

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 - Eatal (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

8600-8699).

Children and Trades the Arman and Trades the Arman and Trades and	
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.	<u>Passed</u>
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.	<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.	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	Passed

direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or

SACS Web System - SACS V11 49-70979-0000000 - Two Rock Union Elementary - Second Interim - Original Budget 2024-25 3/6/2025 1:54:55 PM	
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 - (Fatat) - 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.	<u>Passed</u>
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
INTRAFD-DIR-COST - (Fatat) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

SACS Web System - SACS V11 49-70979-0000000 - Two Rock Union Elementary - Second Interim - Original Budget 2024-25 3/6/2025 1:54:55 PM	
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-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.	<u>Passed</u>
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.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	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.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated 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.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	Passed
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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49-70979-0000000

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

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (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

8600-8699).

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	Passed
CHECKFUND - (Fatal) - Ali FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
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.	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.	<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.	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.	<u>Passed</u>
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.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be	Passed

direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or

SACS Web System - SACS V11 49-70979-0000000 - Two Rock Union Elementary - Second Interim - Projected Totals 2024-25 3/6/2025 1:53:15 PM	
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.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>
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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	Passed
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	Passed
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	Passed
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	Passed

49-70979-0000000 - Two Rock Union Elementary - Second Interim - Projected Totals 2024-25 3/6/2025 1:53:15 PM	
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	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).	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	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/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	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.	<u>Passed</u>
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

SACS Web System - SACS V11

49-70979-0000000 - Two Rock Union Elementary - Second Interim - Projected Totals 2024-25 3/6/2025 1:53:15 PM CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected Passed before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected <u>Passed</u> before an official export is completed. CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. <u>Passed</u> FORM01-PROVIDE - (Fatal) - Form 01 (Form 01) must be opened and saved. **Passed** INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. Passed MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note; LEAs Passed 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.) MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any Passed 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>

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

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49-70979-0000000

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

Two Rock Union Elementary

Sonoma County

Passed

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)

8600-8699).

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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatat) - 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.	<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

49-70979-0000000 - Two Rock Union Elementary - Second Interim - Actuals to Date 2024-25 3/6/2025 1:53:58 PM CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 <u>Passed</u> (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for Passed 9791, 9793, and 9795) account code combinations should be valid. CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) Passed account code combinations should be valid. CHK-RS-LOCAL-DEFINED - (Fatai) - All locally defined resource codes must roll up to a CDE defined resource Passed code. SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, Passed 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. GENERAL LEDGER CHECKS CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by Passed fund, CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero Passed by fund. EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Passed Account (Resource 1400). INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. <u>Passed</u> INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out Passed (objects 7610-7629). INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all Passed funds. INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by <u>Passed</u> function. INTRAFD-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 Passed

EXPORT VALIDATION CHECKS

1100 and 6300) or from the Lottery, Instructional Materials (Resource 6300).

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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.

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.

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49-70979-0000000

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

Two Rock Union Elementary

Sonoma County

Passed

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)

8600-8699).

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.	<u>Passed</u>
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.	<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

SACS Web System - SACS V11 49-70979-0000000 - Two Rock Union Elementary - Second Interim - Board Approved Operating Budget 2024-25 3/6/2025 1;54;28 PM	
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.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	Passed
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	Passed
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal interfund Transfers Out (objects 7610-7629).	Passed
INTERFD-INDIRECT - (Warning) - Transfers of indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFO-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	Passed

SACS Web System - SACS V11 49-70979-0000000 - Two Rock Union Elementary - Second Interim - Board Approved Operating Budget 2024-25 3/6/2025 1:54:28 PM	
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.	<u>Passed</u>
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).	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	Passed
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	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-On4	\$6,404	_	_	

^{*}Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors 2024-25		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
Camorna Louery	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
Mandate Block Grant (District)	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 Treasu	ries	4.39%	4.49%	4.41%	4.30%	4.30%
CalSTRS Employer Rate⁵		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 MINI	MUM 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

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



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).



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 devasting 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	\$16.50¹	\$16.90²	\$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	\$3,077.004	\$3,152.004	\$3,263.004
Mandate Block Grant			
School Districts			ne are was
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.