

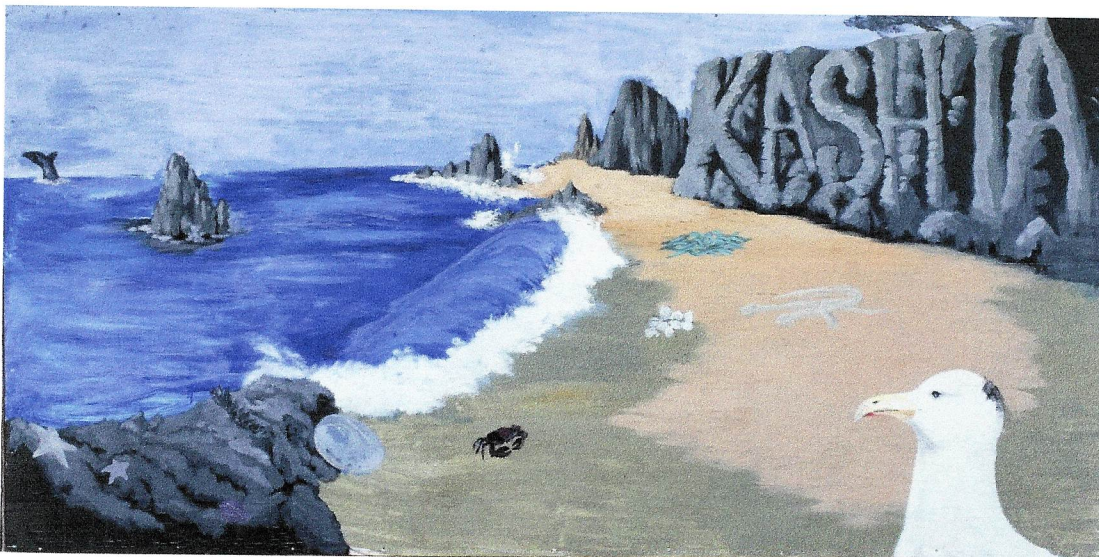
KASHIA ELEMENTARY SCHOOL DISTRICT

2024-25

Second Interim Report

Adopted during the March 5, 2025 Regular Board Meeting

Prepared by Andrea Stubbs, Consultant; Ryland SBC



Kashia Elementary School District

March 5, 2025 Regular Board Meeting

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 05, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Andrea Stubbs Telephone: 707-204-9794
Title: Business Manager E-mail: andi@rylandsbc.com

Criteria and Standards Review Summary

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

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



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

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

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

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Kashia Elementary School District

2024-25 Second Interim Presentation

Prepared for: KESD Board of Trustees, March 5, 2025 Regular Board meeting

Prepared by: Andi Stubbs, contracted Chief Business Official

1. What is the 2024-25 Second Interim Report?

- The Second Interim report is a snapshot in time of the local educational agency’s (LEA’s) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years.
- It is a time to adjust the budget based on the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.
- The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education (COE) no later than March 17, 2025.

2. What are the district’s enrollment projections, and why is that information important?

| Table with no new enrollment in 2025-26 | | | | | | | | Table with a new Kinder student enrolling in 2025-26 | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|------------------|--|---------|---------|---------|---------|---------|--|--|
| Grade: | Year: | | | | | | | Grade: | Year: | | | | | | |
| | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | | |
| TK | 0 | 0 | 0 | 0 | 0 | 0 | TK | 0 | 0 | 0 | 0 | 0 | 0 | | |
| K | 3 | 0 | 0 | 0 | 0 | 0 | K | 3 | 0 | 1 | 0 | 0 | 0 | | |
| 1st | 0 | 3 | 0 | 0 | 0 | 0 | 1st | 0 | 3 | 0 | 1 | 0 | 0 | | |
| 2nd | 0 | 0 | 3 | 0 | 0 | 0 | 2nd | 0 | 0 | 3 | 0 | 1 | 0 | | |
| 3rd | 0 | 0 | 0 | 3 | 0 | 0 | 3rd | 0 | 0 | 0 | 3 | 0 | 1 | | |
| 4th | 2 | 0 | 0 | 0 | 3 | 0 | 4th | 2 | 0 | 0 | 0 | 3 | 0 | | |
| 5th | 0 | 3 | 0 | 0 | 0 | 3 | 5th | 0 | 3 | 0 | 0 | 0 | 3 | | |
| 6th | 0 | 0 | 3 | 0 | 0 | 0 | 6th | 0 | 0 | 3 | 0 | 0 | 0 | | |
| 7th | 2 | 0 | 0 | 3 | 0 | 0 | 7th | 2 | 0 | 0 | 3 | 0 | 0 | | |
| 8th | 1 | 2 | 0 | 0 | 3 | 0 | 8th | 1 | 2 | 0 | 0 | 3 | 0 | | |
| Total Students | 8 | 8 | 6 | 6 | 6 | 3 | Total Stu | 8 | 8 | 7 | 7 | 7 | 4 | | |
| ADA at 95% | 7.60 | 7.60 | 5.70 | 5.70 | 5.70 | 2.85 | ADA at 95 | 7.60 | 7.60 | 6.65 | 6.65 | 6.65 | 3.80 | | |
| ADA at 90% | 7.20 | 7.20 | 5.40 | 5.40 | 5.40 | 2.70 | ADA at 90 | 7.20 | 7.20 | 6.30 | 6.30 | 6.30 | 3.60 | | |
| ADA at 86.63% | 6.93 | 6.93 | 5.20 | 5.20 | 5.20 | 2.60 | ADA at 86 | 6.93 | 6.93 | 6.06 | 6.06 | 6.06 | 3.47 | | |
| ADA at 85% | 6.80 | 6.80 | 5.10 | 5.10 | 5.10 | 2.55 | ADA at 85 | 6.80 | 6.80 | 5.95 | 5.95 | 5.95 | 3.40 | | |

- The district’s funding levels are dependent upon student enrollment and average daily attendance.
- Districts with low enrollment are required to go into lapsation (in which the district is dissolved and its territory is annexed to one or more adjacent districts), e.g. when the average daily attendance of students is less than six in grades K-8.

- The county board of education may defer lapsation of any district for one year upon resolution of the governing board of the school district and written concurrence from the county superintendent of schools (there is no limit on the number of one-year deferrals that can be granted).

3. What are the key changes in the 2024-25 Second Interim Report compared with the 2024-25 First Interim Report?

| Change in Revenue Projections (Unrestricted/Restricted), 2024-25 Second Interim Report Compared with 2024-25 First Interim Report: | | | | | |
|--|----------------------|------------------------------|-------------------------------|-----------------|---|
| SACS Object Code | Description: | 2024-25 First Interim Report | 2024-25 Second Interim Report | Difference: | Comments: |
| 80xx: | LCFF Sources | \$316,884 | \$315,274 | (\$1,610) | Net of adjustments to LCFF sources based upon the most recent version of the LCFF calculator (see Board packet). |
| 81xx-82xx | Federal Revenue: | \$25,731 | \$25,985 | \$254 | Addition of Title II funding: \$254 |
| 83xx-85xx: | Other State Revenue: | \$62,656 | \$62,495 | (\$161) | Net of small adjustments to budgets for lottery revenue, the Mandated Block Grant, etc. based upon enrollment and current allocation information. |
| 86xx-87xx: | Local Revenue: | \$180,373 | \$209,572 | \$29,199 | Removed budget of Fair Market Value cash adjustment of (\$20,166) - (will be adjusted at year-end) and rebooked \$57,374 in revenue that was due back to the SELPA but will no longer be collected (district can keep the revenue). Net of other adjustments to local revenue: \$8,009. |
| Totals: | | \$585,644 | \$613,326 | \$27,682 | Net change in revenue projections |

| Change in Expenditure Projections (Unrestricted/Restricted), 2024-25 Second Interim Report Compared with 2024-25 First Interim Report | | | | | |
|---|-------------------------|-----------------------|------------------------|-----------------|---|
| SACS Object Code | Description: | 2024-25 First Interim | 2024-25 Second Interim | Difference: | Comments: |
| 1xxx: | Certificated Salaries: | \$223,001 | \$258,419 | \$35,418 | Increase for part-time temporary Principal/Lead Teacher position (five hours/day) remainder of the year. |
| 2xxx: | Classified Salaries: | \$55,146 | \$55,146 | \$0 | No change |
| 3xxx: | Employee Benefits: | \$93,075 | \$93,967 | \$892 | Net of all adjustments to benefits based on salary costs above; e.g. addition of Principal/Lead Teacher position. |
| 4xxx: | Supplies and Materials: | \$60,557 | \$62,266 | \$1,709 | Net of all changes, mainly to restricted resources - e.g. \$2,070 for textbooks/materials using one-time grant funding, increase for budgeted RCEF grants of \$1,162, and decrease of (\$1,500) budgeted for equipment (interactive monitor; not currently needed). |
| 5xxx: | Services and Operating: | \$290,082 | \$299,088 | \$9,006 | Net of all mid-year adjustments, including board-approved increase for RSP time of \$13,365. |
| 6xxx: | Capital Outlay: | \$0 | \$0 | \$0 | No change |
| 7xxx: | Other Outgo: | \$3,542 | \$3,542 | \$0 | No change |
| Totals: | | \$725,403 | \$772,428 | \$47,025 | Net change in expense projections |

4. *How has the district's long-term financial outlook (multi-year projection) changed since the 1st Interim Report?*

| Comparison, Deficit Spending | 2024-25 | 2025-26 | 2026-27 |
|--|---|------------|------------|
| Unrestricted Excess(Deficiency), 2024-25 First Interim Report: | (\$20,882) | (\$48,278) | (\$67,411) |
| Unrestricted Excess(Deficiency), 2024-25 Second Interim Report: | (\$53,883) | (\$43,007) | (\$60,676) |
| Difference: | (\$33,001) | \$5,271 | \$6,735 |
| Comments: | Difference in 2024-25 is due mainly to the addition of the Principal/Lead Teacher position which is removed in the out-years. District has applied for federal impact aid again, which may reduce or eliminate the budgeted deficit in the two out-years. | | |
| Required Reserve Levels Met at both First and 2nd Interim: | Yes | Yes | Yes |

5. *What are some of the assumptions that go into building the multi-year projection?*

- Estimated revenue is based upon the most recent Local Control Funding Formula (LCFF) calculator, which is included in the full board packet. Revenue projections are also based on current allocations for federal and state funding. Local revenue (grants, donations) are budgeted as received.
- Expenditure assumptions include the following:
 - Salaries: Step and column cost increases in each year, and current staffing levels
 - Benefits: 5% increase on health and welfare costs, and statutory costs (STRS, PERS, unemployment insurance) increases per the School Services of California Dartboard
 - Non-Personnel Costs: One-time expenditures for restricted resources are removed from the budget. The Consumer Price Index (CPI) increase is applied in each year per the School Services of California Dartboard

6. *What happens next?*

- Upon Board approval the 2024-25 Second Interim Report will be submitted to the Sonoma County Office of Education (SCOE) for review/submission to the California Department of Education.
- Staff will begin developing the Local Control & Accountability Plan (LCAP) and budget for the 2025-26 school year, using information from the Governor's May Revision of the 2025-26 State Budget, local spending decisions, etc. with a public hearing and adoption scheduled for the

Kashia Elementary School District
2024-25 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2025
Presented March 5, 2025

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

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

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

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

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

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

Local Control Funding Formula Factors

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

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

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

Student Support and Professional Development Discretionary Block Grant

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

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

Learning Recovery Emergency Block Grant (LREBG)

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

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

Transitional Kindergarten

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

Career Technical Education Master Plan

Per Executive Order N-11-23 approved August 31, 2023, the Governor called for a Master Plan on Career Education and issued an executive summary of the Master Plan in December 2024. As a result, Governor Newsom proposes the following:

- \$100 million Proposition 98 for the Community Colleges to expand Credit for Prior Learning and begin developing Career Passport, and \$3 million ongoing Prop 98 for the California College Guidance Initiative and Cradle-to-Career Data System.
- \$5 million of ongoing funds for the Government Operations Agency to establish an Education and Workforce Development Council, and \$4 million one-time funds for the Labor and Workforce Development Agency to evaluate how regional coordination models can be expanded.

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

- \$3.5 million of additional ongoing funding for the TK-12 High Speed Network.
- \$1 million one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.

Public School System Stabilization Account

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

Reserves

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

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

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

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

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

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

Routine Restricted Maintenance Account

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

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- 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.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

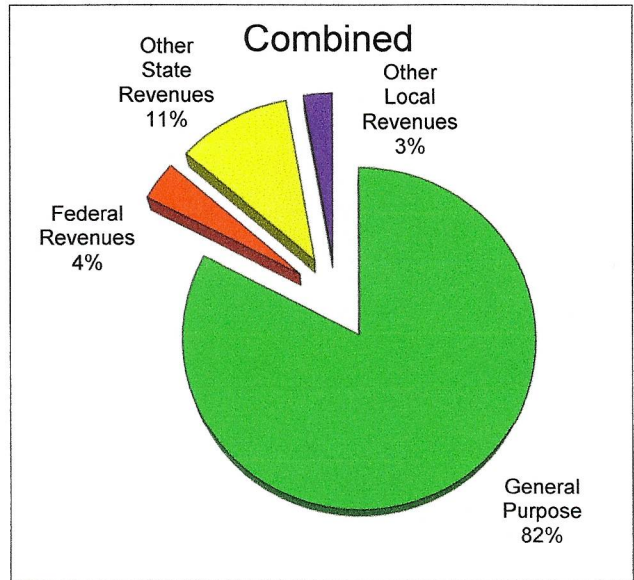
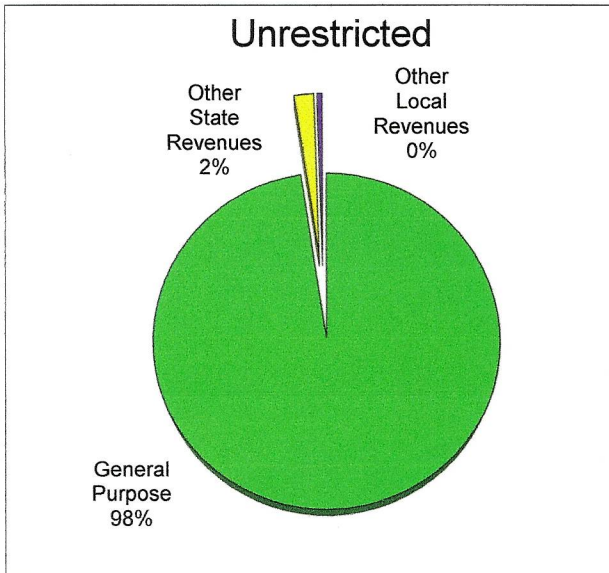
2024-25 Kashia Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 6.90 (no COE or NPS ADA).
 - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 6.93.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ The Mandated Cost Block Grant relating to school districts is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

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

| Description | Unrestricted | Combined |
|--------------------------------|------------------|------------------|
| General Purpose Revenue (LCFF) | \$309,993 | \$315,274 |
| Federal Revenues | \$0 | \$25,985 |
| Other State Revenues | \$1,653 | \$62,495 |
| Other Local Revenues | \$40,650 | \$209,572 |
| TOTAL | \$352,296 | \$613,326 |



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.

Illustrated below is the District’s projected EPA activity for 2024-25. The amounts will be revised throughout the year based on information received from the State.

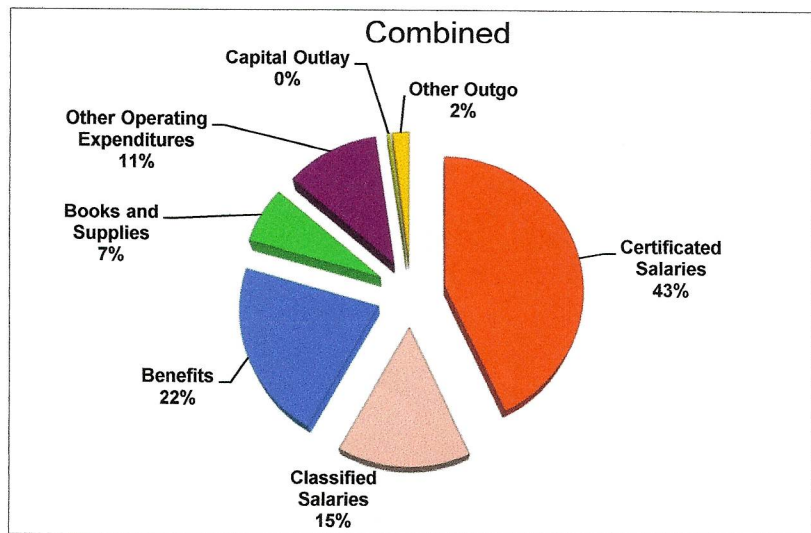
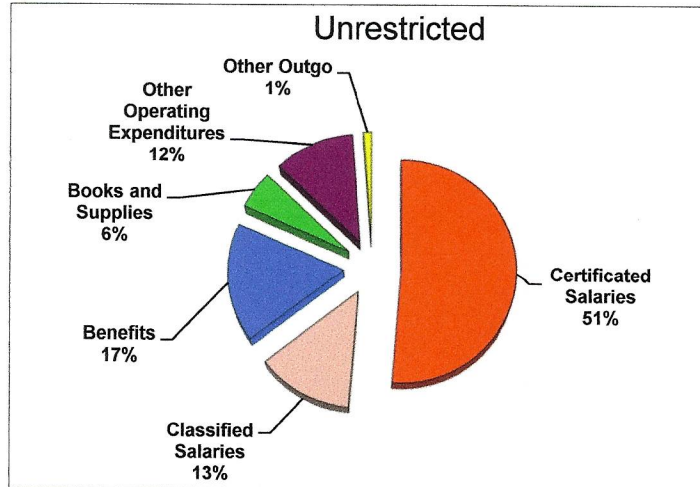
| Education Protection Account (EPA) Budget | |
|--|----------|
| 2024-25 Fiscal Year | |
| Description | Amount |
| BEGINNING BALANCE | \$0 |
| BUDGETED EPA REVENUES: | |
| <i>Estimated EPA Funds</i> | \$20,605 |
| BUDGETED EPA EXPENDITURES: | |
| <i>Certificated Instructional Salaries</i> | \$20,605 |
| <i>Certificated Instructional Benefits</i> | \$0 |
| TOTAL | \$20,605 |
| ENDING BALANCE | \$0 |

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 81% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

| Description | Unrestricted | Combined |
|---|------------------|------------------|
| Certificated Salaries | \$159,250 | \$258,419 |
| Classified Salaries | \$7,500 | \$55,146 |
| Benefits (Payroll Taxes and Health & Welfare Contributions) | \$36,292 | \$93,967 |
| Books and Supplies | \$36,888 | \$62,266 |
| Other Operating Expenditures | \$162,707 | \$299,088 |
| Capital Outlay | \$0 | \$0 |
| Other Outgo | \$3,542 | \$3,542 |
| TOTAL | \$406,179 | \$772,428 |

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Description | Amount |
|---------------------------------|------------|
| Special Education - Instruction | \$0 |
| Restricted Maintenance Account | \$0 |
| Other: | \$0 |
| TOTAL CONTRIBUTIONS | \$0 |

General Fund Summary

The District's 2024-25 General Fund projects a total operating deficit of \$159,102 resulting in an estimated ending fund balance of \$1,130,884. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$0; audit adjustments - \$50,000; restricted programs - \$376,984; assignments - \$666,900; economic uncertainty - \$87,000; unassigned - \$0. 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.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

| FUND | 2023-24 | Est. Net Change | 2024-25 |
|-------------------------------------|--------------------|--------------------|--------------------|
| GENERAL (UNRESTRICTED & RESTRICTED) | \$1,339,986 | (\$209,120) | \$1,130,866 |
| CAPITAL OUTLAY | \$986 | \$0 | \$986 |
| TOTAL | \$1,340,972 | (\$209,120) | \$1,131,852 |

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors:

| <i>Planning Factor</i> | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Dept of Finance Statutory COLA | 1.07% | 2.43% | 3.52% | 3.63% |
| STRS Employer Rates | 19.10% | 19.10% | 19.10% | 19.10% |
| PERS Employer Rates | 27.05% | 27.40% | 27.50% | 28.50% |
| SUI Employer Rates | 0.05% | 0.05% | 0.05% | 0.05% |
| Lottery – Unrestricted per ADA | \$191 | \$191 | \$191 | \$191 |
| Lottery – Prop. 20 per ADA | \$82 | \$82 | \$82 | \$82 |
| Universal TK/ADA w/o 10:1 Ratio Add-On | \$3,077 | \$3,152 | \$3,263 | \$3,381 |
| OR | | | | |
| 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 decline 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. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2% each year. Classified step costs are expected to increase by 2% each year.

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. Restricted supplies and operating expenditures are estimated to decrease for 2025-26 and 2026-27 primarily

due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are not charged, and no transfers-out or contributions are budgeted.

Estimated Ending Fund Balances:

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$184,283; resulting in an ending General Fund balance of approximately \$946,601.

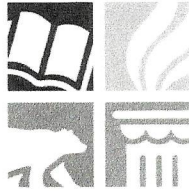
During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$156,206; resulting in an ending General Fund balance of \$790,395.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total General Fund outgo:

| Description | 2024-25 | 2025-26 | 2026-27 |
|---|--------------------|------------------|------------------|
| Assigned for deficit and cash flow: | \$666,900 | \$623,893 | \$563,217 |
| Unallocated | \$0 | \$0 | \$0 |
| Amount Disclosed per SB 858 Requirements | \$666,900 | \$623,893 | \$563,217 |
| Nonspendable Reserves | \$0 | \$0 | \$0 |
| Restricted Reserves | \$376,984 | \$235,708 | \$140,178 |
| Committed Reserves | \$0 | \$0 | \$0 |
| State Reserve for Economic Uncertainty (REU) | \$87,000 | \$87,000 | \$87,000 |
| <i>Estimated Ending Fund Balance</i> | <i>\$1,130,884</i> | <i>\$946,601</i> | <i>\$790,395</i> |

Conclusion:

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).



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2024-25 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

| Topic | Contributors | |
|---|-----------------------------|-------------------------------|
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| Planning Factors for 2024-25 and Multiyear Projections (MYPs) | Peter Foggiato, San Joaquin | Greg Medici, Sonoma |
| Deficit Spending | Dean West, Orange | Michael Simonson, San Diego |
| Cash Flow | Misty Key, Ventura | Janet Riley, Merced |
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| Transitional Kindergarten | Janet Riley, Merced | Dean West, Orange |
| Local Control and Accountability Plan (LCAP)/LREBG | Josh Schultz, Napa | Steve Torres, Santa Barbara |
| Summary | Jamie Dial, Kings | Nicolas Schweizer, Sacramento |

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Sources

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| 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 |

Gray shading indicates that sections are to be customized by county offices of education (COEs) before sending to their districts.

Background

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

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

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

Key Guidance Based on the Governor’s Budget Proposal

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

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

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

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

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

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

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

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

Planning Factors for 2024-25 and Multiyear Projections

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

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

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

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

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

Deficit Spending

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

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

Sample Fiscal Solvency Statement

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

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

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

Fund Balances and Cash

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

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

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

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

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

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

Reserves/Reserve Cap

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

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

Attendance Recovery

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

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

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

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

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

Instructional Continuity

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

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

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

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

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

Transitional Kindergarten

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

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

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

Also starting in 2025-26:

Adult-to-student ratio will be 1 adult to 10 students. Refer to CDE TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at (<https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>).

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

LCAP and the Learning Recovery Emergency Block Grant

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

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

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

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

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

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

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Assumptions | | | | | | | | |
| COLA & Augmentation | 5.07% | 13.26% | 8.22% | 1.07% | 2.43% | 3.52% | 3.63% | 3.49% |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Student Assumptions: | | | | | | | | |
| Enrollment Count | 9 | 8 | 9 | 8 | 6 | 6 | 6 | 3 |
| Unduplicated Pupil Count (UPC) | 8 | 8 | 9 | 8 | 6 | 6 | 6 | 3 |
| Unduplicated Pupil Percentage (UPP) | 97.30% | 96.97% | 96.15% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Current Year LCFF Average Daily Attendance (ADA) | - | - | - | - | - | - | - | - |
| Funded LCFF ADA | - | - | - | - | - | - | - | - |
| LCFF ADA Funding Method | Current Year | Current Year | Current Year | Current Year | Current Year | Current Year | Current Year | Current Year |
| Current Year Necessary Small School (NSS) ADA | 7.69 | 6.99 | 6.09 | 6.90 | 5.13 | 5.21 | 5.22 | 2.65 |
| Funded NSS ADA | 10.19 | 9.35 | 8.29 | 6.93 | 6.90 | 6.05 | 5.74 | 5.22 |
| NSS ADA Funding Method(s) | Prior Yr | 3-PY Average | 3-PY Average | 3-PY Average | Prior Yr | 3-PY Average | 3-PY Average | 3-PY Average |
| Kashia Elementary | | | | | | | | |

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Kashia Elementary (70888) - 2024-25 Second Interim Report

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2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

LCFF Entitlement Summary

| | | | | | | | |
|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Base Grant | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| Grade Span Adjustment | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| Adjusted Base Grant | 17,325 | 17,778 | 16,784 | 14,589 | 14,962 | 13,581 | 12,264 |
| Supplemental Grant | 24,479 | 25,007 | 23,345 | 21,337 | 21,882 | 19,861 | 17,936 |
| Concentration Grant | \$41,804 | \$42,785 | \$40,129 | \$35,926 | \$36,844 | \$33,442 | \$30,200 |
| Total Base, Supplemental and Concentration Grant | 174,807 | 250,514 | 270,794 | 273,285 | 279,917 | 289,502 | 310,199 |
| Allowance: Necessary Small School | 782 | 782 | 782 | 782 | 782 | 782 | 782 |
| Add-on: Targeted Instructional Improvement Block Grant | - | - | - | - | - | - | - |
| Add-on: Home-to-School Transportation | - | - | - | - | - | - | - |
| Add-on: Small School District Bus Replacement Program | - | - | - | - | - | - | - |
| Add-on: Economic Recovery Target | - | - | - | - | - | - | - |
| Add-on: Transitional Kindergarten | - | - | - | - | - | - | - |
| Total Allowance and Add-On Amounts | \$175,589 | \$251,296 | \$271,576 | \$274,067 | \$280,699 | \$290,284 | \$310,981 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | \$217,393 | \$294,081 | \$311,705 | \$309,993 | \$317,543 | \$323,726 | \$341,181 |
| Miscellaneous Adjustments | - | - | - | - | - | - | - |
| Total LCFF Entitlement (excludes Additional State Aid) | \$ | \$ 294,081 | \$ 311,705 | \$ 309,993 | \$ 317,543 | \$ 323,726 | \$ 341,181 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | \$ | \$ 31,453 | \$ 37,600 | \$ 44,732 | \$ 46,021 | \$ 53,508 | \$ 58,150 |
| Additional State Aid | - | - | - | - | - | - | - |
| Total LCFF Entitlement with Additional State Aid | 217,393 | 294,081 | 311,705 | 309,993 | 317,543 | 323,726 | 341,181 |

LCFF Sources Summary

| | |
|---|-------------------|
| Funding Source Summary | |
| Local Revenue and In-Lieu of Property Taxes (net for school districts) | \$ 122,708 |
| Education Protection Account Entitlement (includes \$200/minimum per ADA) | \$ 11,908 |
| Net State Aid (excludes Additional State Aid) | \$ 82,777 |
| Additional State Aid | \$ - |
| Total Funding Sources | \$ 217,393 |

Funding Source by Resource-Object

| | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| State Aid (Resource Code 0000, Object Code 8011) | \$ 82,777 | \$ 150,925 | \$ 157,180 | \$ 154,330 | \$ 158,124 | \$ 159,057 | \$ 163,283 |
| EPA, Current Year (Resource 1400, Object Code 8012) | \$ 11,908 | \$ 13,124 | \$ 15,136 | \$ 20,605 | \$ 21,660 | \$ 24,155 | \$ 27,172 |
| (P-2 plus Current Year Accrual) | | | | | | | |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) | \$ (3,557) | \$ 59 | \$ (5,125) | \$ (11,136) | \$ - | \$ - | \$ - |
| (P-1, less Prior Year Accrual) | | | | | | | |
| Property Taxes (Object 8021 to 8089) | \$ 122,708 | \$ 130,032 | \$ 139,389 | \$ 135,058 | \$ 137,759 | \$ 140,514 | \$ 143,324 |
| In-Lieu of Property Taxes (Object Code 8096) | - | - | - | - | - | - | - |
| Total Funding Sources | \$ 217,393 | \$ 294,081 | \$ 311,705 | \$ 309,993 | \$ 317,543 | \$ 323,726 | \$ 341,181 |

Entitlement and Source Reconciliation

| | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Basic Aid/Excess Tax District Status | | | | | | | |
| Total LCFF Entitlement | \$ 217,393 | \$ 294,081 | \$ 311,705 | \$ 309,993 | \$ 317,543 | \$ 323,726 | \$ 341,181 |
| Additional State Aid | - | - | - | - | - | - | - |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | - | - | - | - | - | - | - |
| Excess Taxes before Minimum State Aid | - | - | - | - | - | - | - |
| Total Funding Sources | \$ 217,393 | \$ 294,081 | \$ 311,705 | \$ 309,993 | \$ 317,543 | \$ 323,726 | \$ 341,181 |

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Kashia Elementary (70888) - 2024-25 Second Interim Report

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| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|
| LCAP Percentage to Increase or Improve Services Calculation | | | | | | | | |
| Base Grant (Excludes add-ons for TIIG & Transportation) | \$ 174,807 | \$ 250,514 | \$ 270,794 | \$ 273,285 | \$ 279,917 | \$ 289,502 | \$ 299,909 | \$ 310,199 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 41,804 | \$ 42,785 | \$ 40,129 | \$ 35,926 | \$ 36,844 | \$ 33,442 | \$ 33,088 | \$ 30,200 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ 5,650 | \$ 5,771 | \$ 5,387 | \$ 4,924 | \$ 5,050 | \$ 4,583 | \$ 4,535 | \$ 4,139 |
| Percentage to Increase or Improve Services | 23.91% | 17.05% | 14.82% | 13.15% | 13.16% | 11.55% | 11.03% | 9.74% |

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Kashia Elementary (70888) - 2024-25 Second Interim Report

1/21/2025

2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

PER-ADA FUNDING LEVELS

Base, Supplemental and Concentration Rate per ADA

| | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Grades TK-3 | \$ 13,130.43 | \$ 14,841.99 | \$ 15,986.00 | \$ 16,518.99 | \$ 16,920.47 | \$ 17,515.98 | \$ 18,151.79 | \$ 18,784.61 |
| Grades 4-6 | \$ 12,072.35 | \$ 13,646.60 | \$ 14,698.47 | \$ 15,189.17 | \$ 15,557.82 | \$ 16,105.57 | \$ 16,690.63 | \$ 17,272.70 |
| Grades 7-8 | \$ 12,429.45 | \$ 14,051.42 | \$ 15,133.49 | \$ 15,638.42 | \$ 16,019.00 | \$ 16,583.17 | \$ 17,184.65 | \$ 17,784.63 |
| Grades 9-12 | \$ 14,779.26 | \$ 16,707.69 | \$ 17,994.65 | \$ 18,596.55 | \$ 19,047.29 | \$ 19,718.91 | \$ 20,433.82 | \$ 21,147.23 |
| Base Grants | | | | | | | | |
| Grades TK-3 | \$ 8,093 | \$ 9,166 | \$ 9,919 | \$ 10,025 | \$ 10,269 | \$ 10,630 | \$ 11,016 | \$ 11,400 |
| Grades 4-6 | \$ 8,215 | \$ 9,304 | \$ 10,069 | \$ 10,177 | \$ 10,424 | \$ 10,791 | \$ 11,183 | \$ 11,573 |
| Grades 7-8 | \$ 8,458 | \$ 9,580 | \$ 10,367 | \$ 10,478 | \$ 10,733 | \$ 11,111 | \$ 11,514 | \$ 11,916 |
| Grades 9-12 | \$ 9,802 | \$ 11,102 | \$ 12,015 | \$ 12,144 | \$ 12,439 | \$ 12,877 | \$ 13,344 | \$ 13,810 |
| Grade Span Adjustment | | | | | | | | |
| Grades TK-3 | \$ 842 | \$ 953 | \$ 1,032 | \$ 1,043 | \$ 1,068 | \$ 1,106 | \$ 1,146 | \$ 1,186 |
| Grades 4-6 | \$ 255 | \$ 289 | \$ 312 | \$ 316 | \$ 323 | \$ 335 | \$ 347 | \$ 359 |
| Grades 7-8 | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% |
| Grades 9-12 | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% | \$ 20% |
| Supplemental Grant | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | |
| Grades TK-3 | \$ 1,787 | \$ 2,024 | \$ 2,190 | \$ 2,214 | \$ 2,267 | \$ 2,347 | \$ 2,432 | \$ 2,517 |
| Grades 4-6 | \$ 1,643 | \$ 1,861 | \$ 2,014 | \$ 2,035 | \$ 2,085 | \$ 2,158 | \$ 2,237 | \$ 2,315 |
| Grades 7-8 | \$ 1,692 | \$ 1,916 | \$ 2,073 | \$ 2,096 | \$ 2,147 | \$ 2,222 | \$ 2,303 | \$ 2,383 |
| Grades 9-12 | \$ 2,011 | \$ 2,278 | \$ 2,465 | \$ 2,492 | \$ 2,552 | \$ 2,642 | \$ 2,738 | \$ 2,834 |
| Actual - 1.00 ADA, Local UPP as follows: | | | | | | | | |
| Grades TK-3 | \$ 97.30% | \$ 96.97% | \$ 96.15% | \$ 100.00% | \$ 100.00% | \$ 100.00% | \$ 100.00% | \$ 100.00% |
| Grades 4-6 | \$ 1,739 | \$ 1,962 | \$ 2,106 | \$ 2,214 | \$ 2,267 | \$ 2,347 | \$ 2,432 | \$ 2,517 |
| Grades 7-8 | \$ 1,599 | \$ 1,804 | \$ 1,936 | \$ 2,035 | \$ 2,085 | \$ 2,158 | \$ 2,237 | \$ 2,315 |
| Grades 9-12 | \$ 1,646 | \$ 1,858 | \$ 1,994 | \$ 2,096 | \$ 2,147 | \$ 2,222 | \$ 2,303 | \$ 2,383 |
| Concentration Grant (>55% population) | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | |
| Grades TK-3 | \$ 5,808 | \$ 6,577 | \$ 7,118 | \$ 7,194 | \$ 7,369 | \$ 7,628 | \$ 7,905 | \$ 8,181 |
| Grades 4-6 | \$ 5,340 | \$ 6,048 | \$ 6,545 | \$ 6,615 | \$ 6,776 | \$ 7,014 | \$ 7,269 | \$ 7,522 |
| Grades 7-8 | \$ 5,498 | \$ 6,227 | \$ 6,739 | \$ 6,811 | \$ 6,976 | \$ 7,222 | \$ 7,484 | \$ 7,745 |
| Grades 9-12 | \$ 6,537 | \$ 7,404 | \$ 8,013 | \$ 8,099 | \$ 8,295 | \$ 8,588 | \$ 8,899 | \$ 9,210 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | | | | | |
| Grades TK-3 | \$ 42.3000% | \$ 41.9700% | \$ 41.1500% | \$ 45.0000% | \$ 45.0000% | \$ 45.0000% | \$ 45.0000% | \$ 45.0000% |
| Grades 4-6 | \$ 2,457 | \$ 2,761 | \$ 2,929 | \$ 3,237 | \$ 3,316 | \$ 3,433 | \$ 3,557 | \$ 3,681 |
| Grades 7-8 | \$ 2,259 | \$ 2,538 | \$ 2,693 | \$ 2,977 | \$ 3,049 | \$ 3,156 | \$ 3,271 | \$ 3,385 |
| Grades 9-12 | \$ 2,326 | \$ 2,613 | \$ 2,773 | \$ 3,065 | \$ 3,139 | \$ 3,250 | \$ 3,368 | \$ 3,485 |
| | \$ 2,765 | \$ 3,108 | \$ 3,297 | \$ 3,645 | \$ 3,733 | \$ 3,865 | \$ 4,005 | \$ 4,144 |

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LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

| Calculation Factors | COLA & Augmentation | Base Grant Proration | Supplemental | Unduplicated Pupil Percentage | Total |
|--|---------------------|----------------------|--------------|-------------------------------|-----------|
| Grades TK-3 | 7.12 \$ | 8,093 \$ | 842 \$ | 1,739 \$ | 93,489 \$ |
| Grades 4-6 | 2.28 | 8,215 | 1,599 | 2,259 | 27,525 |
| Grades 7-8 | 0.79 | 8,458 | 1,646 | 2,326 | 9,819 |
| Grades 9-12 | - | 9,802 | 255 | 1,957 | 2,765 |
| Subtract Necessary Small School ADA and Funding | (10.19) | (83,034) | (5,995) | - | (89,029) |
| Total Base, Supplemental, and Concentration Grant | \$ | \$ | \$ | \$ | \$ |
| NSS Allowance | 174,807 | - | - | - | 174,807 |
| TOTAL BASE | \$ | \$ | \$ | \$ | \$ |

| ADD ONS: | 12-13 Rate | 2021-22 ADA | 2021-22 | Total |
|---|------------|-------------|---------|-----------|
| Targeted Instructional Improvement Block Grant | \$ | 10.19 | \$ | 782 |
| Home-to-School Transportation (COLA added commencing 2023-24) | \$ | 114,788 | \$ | - |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | \$ | 114,788 | \$ | - |
| Transitional Kindergarten (Commencing 2022-23) | \$ | - | \$ | - |
| ECONOMIC RECOVERY TARGET PAYMENT | \$ | - | \$ | - |
| LCFF Entitlement Before Adjustments | \$ | - | \$ | 217,393 |
| Miscellaneous Adjustments | \$ | - | \$ | (122,708) |
| ADJUSTED LCFF ENTITLEMENT | \$ | - | \$ | 94,685 |
| Local Revenue (Including RDA) | \$ | - | \$ | (11,908) |
| Gross State Aid | \$ | - | \$ | 82,777 |
| Education Protection Account Entitlement | \$ | - | \$ | - |
| Net State Aid | \$ | - | \$ | 82,777 |

MINIMUM STATE AID CALCULATION

| | 12-13 Rate | 2021-22 ADA | 2021-22 | Total |
|--|------------|-------------|---------|-----------|
| 2012-13 RL/Charter Gen BG adjusted for ADA | \$ | 10.19 | \$ | N/A |
| 2012-13 NSS Allowance (deficit) | \$ | 114,788 | \$ | 1,146 |
| Minimum State Aid Adjustments | \$ | 114,788 | \$ | 114,788 |
| Less Current Year Property Taxes/In-Lieu | \$ | - | \$ | - |
| Less Education Protection Account Entitlement | \$ | - | \$ | (122,708) |
| Subtotal State Aid for Historical RL/Charter General BG | \$ | - | \$ | (11,908) |
| Categorical Minimum State Aid | \$ | - | \$ | 32,769 |
| Charter School Categorical Block Grant adjusted for ADA | \$ | - | \$ | - |
| Minimum State Aid Guarantee Before Proration Factor | \$ | - | \$ | 32,769 |
| Proration Factor | \$ | - | \$ | - |
| Minimum State Aid Guarantee | \$ | - | \$ | 32,769 |

CHARTER SCHOOL MINIMUM STATE AID OFFSET

| LCFF Entitlement | 12-13 Rate | 2021-22 ADA | 2021-22 | Total |
|---|------------|-------------|---------|--------|
| Minimum State Aid plus Property Taxes including RDA Offset | \$ | 114,788 | \$ | - |
| Minimum State Aid Prior to Offset | \$ | 114,788 | \$ | - |
| Total Minimum State Aid with Offset | \$ | - | \$ | - |
| State Aid Before Additional State Aid | \$ | - | \$ | 82,777 |
| ADDITIONAL STATE AID | \$ | - | \$ | - |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | \$ | - | \$ | 82,777 |

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental

| Change Over Prior Year | 12-13 Rate | 2021-22 ADA | 2021-22 | Total |
|--|------------|-------------|---------|---------|
| LCFF Entitlement Per ADA (excluding Categorical MSA) | \$ | 114,788 | \$ | 217,393 |
| Per-ADA Change Over Prior Year | \$ | - | \$ | 21,334 |
| Basic Aid Status (school districts only) | \$ | - | \$ | - |
| LCFF SOURCES INCLUDING EXCESS TAXES | \$ | - | \$ | 217,393 |

| State Aid | 12-13 Rate | 2021-22 ADA | 2021-22 | Total |
|--|------------|-------------|---------|---------|
| Education Protection Account | \$ | 10.19 | \$ | 82,777 |
| Property Taxes Net of In-Lieu Transfers | \$ | 114,788 | \$ | 11,908 |
| Charter In-Lieu Taxes | \$ | - | \$ | 122,708 |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | \$ | - | \$ | 217,393 |

| COLA & Augmentation | Base Grant Proration | Supplemental | Unduplicated Pupil Percentage | Total |
|---------------------|----------------------|--------------|-------------------------------|----------|
| 5.51 \$ | 9,166 \$ | 953 \$ | 1,962 \$ | 2,761 \$ |
| 3.17 | 9,304 | 1,804 | 2,538 | 84,260 |
| 0.67 | 9,580 | 1,858 | 2,613 | 9,415 |
| - | 11,102 | 289 | 2,209 | 3,108 |
| (9.35) | (86,418) | (5,251) | - | (91,669) |
| Total | \$ | \$ | \$ | \$ |
| | 250,514 | - | - | 25,007 |
| | 250,514 | - | - | 250,514 |

| ADD ONS: | 12-13 Rate | 2022-23 ADA | 2022-23 | Total |
|--|------------|-------------|---------|-----------|
| TK ADA | \$ | 112.47 | \$ | 782 |
| TK Add-on rate | \$ | 114,788 | \$ | - |
| ECONOMIC RECOVERY TARGET PAYMENT | \$ | - | \$ | - |
| LCFF Entitlement Before Adjustments | \$ | - | \$ | 217,393 |
| Miscellaneous Adjustments | \$ | - | \$ | (130,032) |
| ADJUSTED LCFF ENTITLEMENT | \$ | - | \$ | 164,049 |
| Local Revenue (Including RDA) | \$ | - | \$ | (13,124) |
| Gross State Aid | \$ | - | \$ | 150,925 |
| Education Protection Account Entitlement | \$ | - | \$ | - |
| Net State Aid | \$ | - | \$ | 150,925 |

| | 12-13 Rate | 2022-23 ADA | 2022-23 | Total |
|--|------------|-------------|---------|-----------|
| 2012-13 RL/Charter Gen BG adjusted for ADA | \$ | 112.47 | \$ | N/A |
| 2012-13 NSS Allowance (deficit) | \$ | 114,788 | \$ | 1,052 |
| Minimum State Aid Adjustments | \$ | 114,788 | \$ | 114,788 |
| Less Current Year Property Taxes/In-Lieu | \$ | - | \$ | - |
| Less Education Protection Account Entitlement | \$ | - | \$ | (130,032) |
| Subtotal State Aid for Historical RL/Charter General BG | \$ | - | \$ | (13,124) |
| Categorical Minimum State Aid | \$ | - | \$ | 32,769 |
| Charter School Categorical Block Grant adjusted for ADA | \$ | - | \$ | - |
| Minimum State Aid Guarantee Before Proration Factor | \$ | - | \$ | 32,769 |
| Proration Factor | \$ | - | \$ | - |
| Minimum State Aid Guarantee | \$ | - | \$ | 32,769 |

| LCFF Entitlement | 12-13 Rate | 2022-23 ADA | 2022-23 | Total |
|---|------------|-------------|---------|---------|
| Minimum State Aid plus Property Taxes including RDA Offset | \$ | 114,788 | \$ | - |
| Minimum State Aid Prior to Offset | \$ | 114,788 | \$ | - |
| Total Minimum State Aid with Offset | \$ | - | \$ | - |
| State Aid Before Additional State Aid | \$ | - | \$ | 150,925 |
| ADDITIONAL STATE AID | \$ | - | \$ | - |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | \$ | - | \$ | 150,925 |

| Change Over Prior Year | 12-13 Rate | 2022-23 ADA | 2022-23 | Total |
|--|------------|-------------|---------|---------|
| LCFF Entitlement Per ADA (excluding Categorical MSA) | \$ | 114,788 | \$ | 294,081 |
| Per-ADA Change Over Prior Year | \$ | - | \$ | 31,453 |
| Basic Aid Status (school districts only) | \$ | - | \$ | - |
| LCFF SOURCES INCLUDING EXCESS TAXES | \$ | - | \$ | 294,081 |

| State Aid | 12-13 Rate | 2022-23 ADA | 2022-23 | Total |
|--|------------|-------------|---------|---------|
| Education Protection Account | \$ | 10.19 | \$ | 82,777 |
| Property Taxes Net of In-Lieu Transfers | \$ | 114,788 | \$ | 15,124 |
| Charter In-Lieu Taxes | \$ | - | \$ | 130,032 |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | \$ | - | \$ | 294,081 |



LOCAL CONTROL FUNDING FORMULA

2023-24

2024-25

LCFF ENTITLEMENT CALCULATION

| Calculation Factors | COLA & Augmentation | Base | Grade Span | Base Grant Proration | Supplemental | Unduplicated Pupil Percentage | Concentration | Total |
|--|---------------------|----------|------------|----------------------|--------------|-------------------------------|---------------|-------|
| | 8.22% | | 1,032 | 0.00% | 2,106 | 96.15% | 96.15% | |
| Grades TK-3 | 4.08 | 9,919 | 1,032 | 2,929 | 2,106 | 2,929 | 65,223 | |
| Grades 4-6 | 3.51 | 10,069 | 1,936 | 1,936 | 2,693 | 2,693 | 51,591 | |
| Grades 7-8 | 0.70 | 10,367 | 1,994 | 2,773 | 1,994 | 2,773 | 10,594 | |
| Grades 9-12 | - | 12,015 | 312 | 2,370 | 3,297 | 3,297 | - | |
| Subtract Necessary Small School ADA and Funding | (8.29) | (83,069) | (4,211) | - | - | - | (87,280) | |
| Total Base, Supplemental, and Concentration Grant | | 270,794 | 16,784 | 23,345 | 40,129 | | 270,794 | |
| NSS Allowance | | - | - | 16,784 | 23,345 | | 310,923 | |
| TOTAL BASE | | 270,794 | - | 16,784 | 23,345 | | 310,923 | |

ADD ONS:

- Targeted Instructional Improvement Block Grant \$ 782
- Home-to-School Transportation (COLA added commencing 2023-24)
- Small School District Bus Replacement Program (COLA added commencing 2023-24)
- Transitional Kindergarten (Commencing 2022-23)

ECONOMIC RECOVERY TARGET PAYMENT

- LCFF Entitlement Before Adjustments \$ 311,705
- Miscellaneous Adjustments (139,389)
- ADJUSTED LCFF ENTITLEMENT** \$ 172,316
- Local Revenue (Including RDA) (15,136)
- Gross State Aid \$ 157,180
- Education Protection Account Entitlement
- Net State Aid

MINIMUM STATE AID CALCULATION

- 2012-13 RL/Charter Gen BG adjusted for ADA N/A
- 2012-13 NSS Allowance (deficit) \$ 932
- Minimum State Aid Adjustments \$ 114,788
- Less Current Year Property Taxes/In-Lieu
- Less Education Protection Account Entitlement (139,389)
- Subtotal State Aid for Historical RL/Charter General BG** \$ (15,136)
- Categorical Minimum State Aid
- Charter School Categorical Block Grant adjusted for ADA \$ 32,769
- Minimum State Aid Guarantee Before Proration Factor \$ 32,769
- Proration Factor 0.00%
- Minimum State Aid Guarantee \$ 32,769

CHARTER SCHOOL MINIMUM STATE AID OFFSET

- LCFF Entitlement
- Minimum State Aid plus Property Taxes Including RDA Offset
- Total Minimum State Aid with Offset
- State Aid Before Additional State Aid** \$ 157,180
- ADDITIONAL STATE AID** \$ 157,180
- LCFF State Aid, Adjusted for Minimum State Aid Guarantee \$ 311,705
- LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier
- Change Over Prior Year 5.99%
- LCFF Entitlement Per ADA (excluding Categorical MSA) 17,624
- Per-ADA Change Over Prior Year 19.54%
- Basic Aid Status (school districts only) 6,147

LCFF SOURCES INCLUDING EXCESS TAXES

- State Aid
- Education Protection Account
- Property Taxes Net of In-Lieu Transfers
- Charter In-Lieu Taxes
- Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) \$ 311,705

| COLA & Augmentation | Base | Grade Span | Base Grant Proration | Supplemental | Unduplicated Pupil Percentage | Concentration | Total |
|---------------------|----------|------------|----------------------|--------------|-------------------------------|---------------|----------|
| 1.07% | | 1,043 | 0.00% | 2,214 | 100.00% | 100.00% | |
| 2.24 | 10,025 | 1,043 | 2,214 | 3,237 | | | 37,002 |
| 3.28 | 10,177 | 2,035 | 2,977 | 49,821 | | | 49,821 |
| 1.41 | 10,478 | 2,096 | 3,065 | 22,050 | | | 22,050 |
| (6.99) | (70,611) | 316 | 2,492 | 3,645 | | | (72,947) |
| | 273,285 | - | 14,589 | 21,337 | | | 35,926 |
| | 273,285 | - | 14,589 | 21,337 | | | 273,285 |

TK ADA

- TK Add-on rate \$ 3,077.00
- TK ADA \$ 309,993
- (135,058)
- \$ 174,935**
- (20,605)
- \$ 154,330**

12-13 Rate 2024-25 ADA

- \$ 112.47 6.93
- \$ 114,788
- (135,058)
- (20,605)
- \$ 32,769
- \$ 32,769
- 0.00%
- \$ 32,769

12-13 Rate 2024-25 ADA

- 0.55%
- 18.97%
- 7,132
- Non-Basic Aid
- 2024-25 Increase
- \$ 154,330
- 20,605
- 135,058
- 309,993

2023-24 Increase

- 1.81%
- 3.11%
- 0.00%
- 2.30%
- 2024-25 Increase
- \$ 154,330
- 20,605
- 135,058
- 309,993

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LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

| Calculation Factors | 2025-26 | | | | 2026-27 | | | |
|---|---------------------|----------------------|-------------------------------|---------------|---------------------|----------------------|-------------------------------|---------------|
| | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | Total | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | Total |
| | 2.43% | 0.00% | 100.00% | 100.00% | 3.52% | 0.00% | 100.00% | 100.00% |
| Current Year | ADA | Grade Span | Supplemental | Concentration | ADA | Grade Span | Supplemental | Concentration |
| Grades TK-3 | 256 | 10,269 | 1,068 | 3,316 | 224 | 10,630 | 2,347 | 3,433 |
| Grades 4-6 | 257 | 10,424 | 2,085 | 3,049 | 225 | 10,791 | 2,158 | 3,156 |
| Grades 7-8 | 177 | 10,733 | 2,147 | 3,139 | 156 | 11,111 | 2,222 | 3,250 |
| Grades 9-12 | - | 12,489 | 323 | 3,733 | - | 12,877 | 2,642 | 3,865 |
| Subtract Necessary Small School ADA and Funding | (690) | (72,076) | (2,754) | (74,810) | (605) | (65,424) | (2,477) | (67,901) |
| Total Base, Supplemental, and Concentration Grant | | | | 36,844 | | | | 19,861 |
| NSS Allowance | | 279,917 | | 279,917 | | 289,502 | | 33,442 |
| TOTAL BASE | | 279,917 | | 316,761 | | 289,502 | | 322,944 |
| ADD ONS: | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | 782 | | | | 782 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | - | | | | - |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | - | | | | - |
| Transitional Kindergarten (Commencing 2022-23) | | | | - | | | | - |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | |
| LCFF Entitlement Before Adjustments | | | | 317,543 | | | | 323,726 |
| Miscellaneous Adjustments | | | | (137,759) | | | | (140,514) |
| ADJUSTED LCFF ENTITLEMENT | | | | 179,784 | | | | 183,212 |
| Local Revenue (Including RDA) | | | | (21,660) | | | | (24,155) |
| Gross State Aid | | | | 158,124 | | | | 159,057 |
| Education Protection Account Entitlement | | | | | | | | |
| Net State Aid | | | | 158,124 | | | | 159,057 |

| | 12-13 Rate | 2025-26 ADA | 2026-27 ADA | |
|---|------------|-------------|-------------|------------|
| 2012-13 RL/Charter Gen BG adjusted for ADA | N/A | | | N/A |
| 2012-13 NSS Allowance (deficit) | \$ 776 | 6.90 | 6.05 | \$ 680 |
| Minimum State Aid Adjustments | \$ 114,788 | | | \$ 114,788 |
| Less Current Year Property Taxes/In-Lieu | | | | |
| Less Education Protection Account Entitlement | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | (140,514) |
| Categorical Minimum State Aid | | | | (24,155) |
| Charter School Categorical Block Grant adjusted for ADA | | | | 32,769 |
| Minimum State Aid Guarantee Before Proration Factor | | | | 32,769 |
| Proration Factor | 0.00% | | | 0.00% |
| Minimum State Aid Guarantee | | | | 32,769 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | |
| LCFF Entitlement | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | |
| Offset | | | | |
| Minimum State Aid Prior to Offset | | | | |
| Total Minimum State Aid with Offset | | | | |
| State Aid Before Additional State Aid | | | | 158,124 |
| ADDITIONAL STATE AID | | | | |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | | | | 158,124 |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier | | | | 317,543 |
| Change Over Prior Year | | 2.44% | 7,550 | 6,183 |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | 2.88% | 1,289 | 7,487 |
| Per-ADA Change Over Prior Year | | | | |
| Basic Aid Status (school districts only) | | | | |

| LCFF SOURCES INCLUDING EXCESS TAXES | 2025-26 | Increase | 2026-27 |
|---|------------|----------|------------|
| State Aid | \$ 158,124 | 3,794 | \$ 159,057 |
| Education Protection Account | 21,660 | | 24,155 |
| Property Taxes Net of In-Lieu Transfers | 137,759 | 2,701 | 140,514 |
| Charter In-Lieu Taxes | - | - | - |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | \$ 317,543 | 6,495 | \$ 323,726 |

LOCAL CONTROL FUNDING FORMULA

2027-28

2028-29

LCFF ENTITLEMENT CALCULATION

Table with columns: Calculation Factors, COLA & Augmentation, Base Grant Proration, Supplemental Pupil Percentage, Unduplicated Concentration, Total. Rows include Grades TK-3, Grades 4-6, Grades 7-8, Grades 9-12, Subtract Necessary Small School ADA and Funding, Total Base, Supplemental, and Concentration Grant, NNS Allowance, TOTAL BASE.

Table with columns: ADD ONS, Targeted Instructional Improvement Block Grant, Home-to-School Transportation, Small School District Bus Replacement Program, Transitional Kindergarten, ECONOMIC RECOVERY TARGET PAYMENT, LCFF Entitlement before Adjustments, Miscellaneous Adjustments, ADJUSTED LCFF ENTITLEMENT, Local Revenue (including RDA), Gross State Aid, Education Protection Account Entitlement, Net State Aid.

Table with columns: MINIMUM STATE AID CALCULATION, 2012-13 RL/Charter Gen BG adjusted for ADA, 2012-13 NNS Allowance (deficit), Minimum State Aid Adjustments, Less Current Year Property Taxes/In-Lieu, Less Education Protection Account Entitlement, Subtotal State Aid for Historical RL/Charter General BG, Categorical Minimum State Aid, Charter School Categorical Block Grant adjusted for ADA, Minimum State Aid Guarantee Before Proration Factor, Proration Factor, Minimum State Aid Guarantee.

Table with columns: CHARTER SCHOOL MINIMUM STATE AID OFFSET, LCFF Entitlement, Minimum State Aid plus Property Taxes including RDA, Offset, Minimum State Aid Prior to Offset, Total Minimum State Aid with Offset, State Aid Before Additional State Aid, ADDITIONAL STATE AID, LCFF State Aid, Adjusted for Minimum State Aid Guarantee.

Table with columns: LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier, Change Over Prior Year, LCFF Entitlement Per ADA (excluding Categorical MSA), Per-ADA Change Over Prior Year, Basic Aid Status (school districts only), LCFF SOURCES INCLUDING EXCESS TAXES, State Aid, Education Protection Account, Property Taxes Net of In-Lieu Transfers, Charter In-Lieu Taxes, Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding).

Summary table comparing 2027-28 and 2028-29 totals for various funding categories, including ADA, TK ADA, and Net State Aid.



DETAILED ADA CALCULATION

Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | 2018-19 ADA | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA |
| Grades 4-6 | Non Applicable | - | - | - | - | - | - | - |
| Grades 7-8 | Until 2022-23 | - | - | - | - | - | - | - |
| Grades 9-12 | Certification | - | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | 10.19 | 10.19 | 7.69 | 6.99 | 6.09 | 6.90 | 5.13 |
| Combined Subtotal | - | 10.19 | 10.19 | 7.69 | 6.99 | 6.09 | 6.90 | 5.13 |

Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)

| | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA |
|--------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA |
| Grades 4-6 | Non Applicable | - | - | - | - | - | - | - |
| Grades 7-8 | Until 2022-23 | - | - | - | - | - | - | - |
| Grades 9-12 | Certification | - | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | 10.19 | 7.69 | 6.99 | 6.09 | 5.13 | 5.21 | 5.22 |
| Combined Subtotal | - | 10.19 | 7.69 | 6.99 | 6.09 | 5.13 | 5.21 | 5.22 |

Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)

| | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | 10.19 | 7.69 | 6.99 | 6.09 | 5.13 | 5.13 | 5.21 | 5.22 |
| Combined Subtotal | 10.19 | 7.69 | 6.99 | 6.09 | 5.13 | 5.13 | 5.21 | 5.22 |

Net Adjustment to Prior Year ADA for Charter Shift

| | | | | | | | | |
|---|----------------|----|----|----|----|----|----|----|
| Second Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift | - | - | - | - | - | - | - | - |
| Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift | - | - | - | - | - | - | - | - |
| Second prior year charter school shift percentage | Non Applicable | - | - | - | - | - | - | - |
| Prior Year charter school shift percentage | Until 2022-23 | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

Prior 3-Year Average ADA (if charter shift percentage > 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23

| | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
|--------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
| Grades 4-6 | Non Applicable | - | - | - | - | - | - | - |
| Grades 7-8 | Until 2022-23 | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | 9.36 | 8.29 | 8.29 | 6.92 | 6.66 | 6.04 | 5.75 | 5.19 |
| Combined Subtotal | 9.36 | 8.29 | 8.29 | 6.92 | 6.66 | 6.04 | 5.75 | 5.19 |

Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average

| | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
| Grades 4-6 | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - |
| NSS | 6.99 | 6.90 | 5.13 | 5.21 | 2.65 |
| Combined Subtotal | 6.99 | 6.90 | 5.13 | 5.21 | 2.65 |

Change in LCFF ADA (excludes NSS ADA)

| | | | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Change in LCFF ADA (excludes NSS ADA) | No Change | No Change | No Change | No Change | No Change | No Change | No Change | No Change |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

DETAILED ADA CALCULATION

Funded LCFF ADA (greater of current year, prior year or 3-prior year average)

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |
| Funded NSS ADA | | | | | | | | |
| Grades TK-3 | 7.12 | 5.51 | 4.08 | 2.24 | 2.56 | 2.24 | 2.56 | - |
| Grades 4-6 | 2.28 | 3.17 | 3.51 | 3.28 | 2.57 | 2.25 | 1.71 | 2.57 |
| Grades 7-8 | 0.79 | 0.67 | 0.70 | 1.41 | 1.77 | 1.56 | 1.47 | 2.65 |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Subtotal | 10.19 | 9.35 | 8.29 | 6.93 | 6.90 | 6.05 | 5.74 | 5.22 |
| NPS, CDS, & COE Operated | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |
| ACTUAL ADA (Current Year Only) | | | | | | | | |
| Grades TK-3 | 2.30 | 2.82 | 1.59 | 2.56 | 2.56 | 2.56 | - | - |
| Grades 4-6 | 4.95 | 3.29 | 1.60 | 2.57 | 2.57 | - | 2.57 | - |
| Grades 7-8 | 0.44 | 0.88 | 2.90 | 1.77 | - | 2.65 | 2.65 | 2.65 |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Total Actual ADA | 7.69 | 6.99 | 6.09 | 6.90 | 5.13 | 5.21 | 5.22 | 2.65 |
| TOTAL FUNDED ADA, LCFF & NSS | | | | | | | | |
| Grades TK-3 | 7.12 | 5.51 | 4.08 | 2.24 | 2.56 | 2.24 | 2.56 | - |
| Grades 4-6 | 2.28 | 3.17 | 3.51 | 3.28 | 2.57 | 2.25 | 1.71 | 2.57 |
| Grades 7-8 | 0.79 | 0.67 | 0.70 | 1.41 | 1.77 | 1.56 | 1.47 | 2.65 |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Total Funded ADA | 10.19 | 9.35 | 8.29 | 6.93 | 6.90 | 6.05 | 5.74 | 5.22 |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | 2.50 | 2.36 | 2.20 | 0.03 | 1.77 | 0.84 | 0.52 | 2.57 |
| FUNDED ADA for the Transitional Kindergarten Add-on | | | | | | | | |
| Current Year TK ADA | - | - | - | - | - | - | - | - |

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Kashia Elementary (70888) - 2024-25 Second Interim Report

1/21/25

EDUCATION PROTECTION ACCOUNT

| | Calculated* 2021-22 | CDE P-2 Certification* 2022-23 | Calculated* 2022-23 | CDE P-2 Certification* 2023-24 | Calculated* 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---------------------|--------------------------------|---------------------|--------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | | | | | | | | |
| A-1 Total ADA for EPA Minimum | 10.19 | 9.35 | 9.35 | 8.29 | 8.29 | 6.93 | 6.90 | 6.05 | 5.74 | 5.22 |
| A-2 Minimum Funding per ADA | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| A-3 EPA Minimum Funding (A-1 * A-2) | \$ 2,038 | \$ 1,870 | \$ 1,870 | \$ 1,658 | \$ 1,658 | \$ 1,386 | \$ 1,380 | \$ 1,210 | \$ 1,148 | \$ 1,044 |
| EPA PROPORTIONATE SHARE CAP | | | | | | | | | | |
| B3-B7 2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22) | \$ 6,837.62 | \$ | \$ 7,286.17 | \$ 7,885.09 | \$ 7,885.09 | \$ 7,969.46 | \$ 8,163.12 | \$ 8,450.46 | \$ 8,757.21 | \$ 9,063 |
| B4, B8 Current Year Funded ADA, excluding NSS | 130.45 | 139.01 | 139.01 | 150.44 | 150.44 | 152.05 | 153.68 | 155.32 | 156.98 | 158.66 |
| B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22) | 10.19 | 9.35 | 9.35 | 8.29 | 8.29 | 6.93 | 6.90 | 6.05 | 5.74 | 5.22 |
| B9-B13 Adjusted Total Revenue Limit | \$ 1,329 | \$ | \$ 1,300 | \$ 1,247 | \$ 1,247 | \$ 1,054 | \$ 1,060 | \$ 940 | \$ 901 | \$ 828 |
| B10, B14 Current Year Adjusted NSS Allowance | \$ 133,287 | \$ | \$ 141,856 | \$ 153,278 | \$ 153,278 | \$ 154,609 | \$ 158,359 | \$ 163,729 | \$ 169,595 | \$ 175,379 |
| B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$ 134,616 | \$ 143,156 | \$ 143,156 | \$ 154,525 | \$ 154,525 | \$ 155,663 | \$ 159,419 | \$ 164,669 | \$ 170,496 | \$ 176,207 |
| B-17 Local Revenue/In-Lieu of Property Taxes | \$ 122,708 | \$ 122,775 | \$ 130,032 | \$ 128,253 | \$ 139,389 | \$ 135,058 | \$ 137,759 | \$ 140,514 | \$ 143,324 | \$ 146,190 |
| B-18 EPA Proportionate Share Cap (B-16 - B-17, if less than 0, B-18 = 0) | \$ 11,908 | \$ 20,381 | \$ 13,124 | \$ 26,272 | \$ 15,136 | \$ 20,605 | \$ 21,660 | \$ 24,155 | \$ 27,172 | \$ 30,017 |
| EPA PROPORTIONATE SHARE | | | | | | | | | | |
| C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$ 134,616 | \$ 143,156 | \$ 143,156 | \$ 154,525 | \$ 154,525 | \$ 155,663 | \$ 159,419 | \$ 164,669 | \$ 170,496 | \$ 176,207 |
| C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) | | 12.74780911% | | 21.98880689% | | 26.70046456% | 26.70046456% | 26.70046456% | 26.70046456% | 26.70046456% |
| C-3 EPA Proportionate Share (C-1 * C-2) | \$ 101,462 | \$ 18,249 | \$ 18,393 | \$ 33,978 | \$ 33,978 | \$ 41,563 | \$ 42,566 | \$ 43,967 | \$ 45,523 | \$ 47,048 |
| EPA ENTITLEMENT | | | | | | | | | | |
| D-1 EPA Entitlement (if C-3 < B-18, then C-3; else B-18), (if C-3 and B-18 < A-3, then A-3) | \$ 11,908 | \$ 18,249 | \$ 13,124 | \$ 26,272 | \$ 15,136 | \$ 20,605 | \$ 21,660 | \$ 24,155 | \$ 27,172 | \$ 30,017 |
| D-2 Miscellaneous Adjustments** | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| D-3 Adjusted EPA Entitlement (D-1 + D-2) | 11,908 | 18,249 | 13,124 | 26,272 | 15,136 | 20,605 | 21,660 | 24,155 | 27,172 | 30,017 |
| D-4 Prior Year Annual Adjustment | (3,557) | \$ 59 | 59 | \$(5,125) | (5,125) | (11,136) | | | | |
| D-5 P2 Entitlement Net of PY Adjustment | 8,351 | \$ 18,308 | 13,183 | 21,147 | 10,011 | 9,469 | 21,660 | 24,155 | 27,172 | 30,017 |
| C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification) | 75.37156903% | 12.84814107% | 12.84814107% | 21.98880689% | 21.98880689% | 26.70046456% | 26.70046456% | 26.70046456% | 26.70046456% | 26.70046456% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | \$ | \$ 13,124 | \$ | \$ 15,136 | \$ | \$ 20,605 | \$ 21,660 | \$ 24,155 | \$ 27,172 | \$ 30,017 |

*CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P.2.

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BALANCING SPREADSHEET - General Fund
2024-25 Second Interim Report

(complete and submit to SCOE with report)

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia
 select District name from drop-down

| | prior year | Second Interim 2024-25 | MYP Year 1 2025-26 | MYP Year 2 2026-27 | |
|--|--------------------------|------------------------|--------------------|--------------------|-----|
| LCFF Calculator (COMPLETE THIS FIRST) <i>from calculator</i> | 157,180 | 154,330 | 158,124 | 159,057 | 0 |
| State Aid | 15,136 | 20,605 | 21,660 | 24,155 | 0 |
| EPA | 139,390 | 135,058 | 137,759 | 140,514 | 0 |
| Property Taxes | 0 | 0 | 0 | 0 | 0 |
| In-Lieu of Property Tax | 311,706 | 309,993 | 317,543 | 323,726 | 0 |
| <i>subtotal</i> | | | | | |
| <i>additional items (not in calculator)</i> | | | | | |
| property tax transfer-spec ed 8097 | 5,687 | 5,281 | 5,281 | 5,281 | 0 |
| basic aid supplemental | 0 | 0 | 0 | 0 | 0 |
| basic aid choice | 0 | 0 | 0 | 0 | 0 |
| prior year , object 8019 | 0 | 0 | 0 | 0 | 0 |
| Fund 01, object 8091, LCFF Transfer | 0 | 0 | 0 | 0 | 0 |
| other: Prior Year Obj. 8043: | 0 | 0 | 0 | 0 | 0 |
| prior year amount charter overpaid | 0 | 0 | 0 | 0 | 0 |
| <i>General Fund total</i> | \$317,393 | \$315,274 | \$322,824 | \$329,007 | \$0 |
| Escape | | | | | |
| general fund 0000 8011 State Aid + choice + supplemental | 146,044 | 154,330 | | | |
| general fund 1400 8012 EPA | 26,272 | 20,605 | | | |
| general fund 0000/400 8019 Prior year | 0 | 0 | | | |
| general fund 0000 802x-804x Property Taxes | 139,390 | 135,058 | | | |
| general fund 0000 8091 LCFF transfer | 0 | 0 | | | |
| general fund 0000 8096 In-Lieu of Property Tax | 0 | 0 | | | |
| <i>subtotal</i> | 311,706 | 309,993 | | | |
| general fund 6500 8097 property tax transfer-special educ | 5,687 | 5,281 | | | |
| <i>General Fund total</i> | \$317,393 | \$315,274 | \$322,824 | \$329,007 | \$0 |
| Multi-year Projection | | | | | |
| MYP- general fund | LCFF Sources (8010-8099) | 315,274 | 322,824 | 329,007 | 0 |
| <i>General Fund total</i> | | \$315,274 | \$322,824 | \$329,007 | \$0 |

balanced balanced balanced balanced --

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue
 LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

| | | |
|-------------------|---------|---------|
| 2024-25 | 2025-26 | 2026-27 |
| data is extracted | 317,543 | 323,726 |

Can be calculated from data provided above.
 Total LCFF less object 8096, object 8097 and Fund 01-object 8091

4/2

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Kashia Elementary School District

Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

Signature: _____

Chief Business Official

Date: 2/15/2025

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 326,708.00 | 311,603.00 | 182,348.30 | 309,993.00 | (1,610.00) | -0.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,851.00 | 1,851.00 | 3,182.27 | 1,653.00 | (198.00) | -10.7% |
| 4) Other Local Revenue | | 8600-8799 | 6,000.00 | 60,166.00 | 48,930.42 | 40,650.00 | (19,516.00) | -32.4% |
| 5) TOTAL, REVENUES | | | 334,559.00 | 373,620.00 | 234,460.99 | 352,296.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 121,688.00 | 128,101.00 | 64,171.44 | 159,250.00 | (31,149.00) | -24.3% |
| 2) Classified Salaries | | 2000-2999 | 7,500.00 | 7,500.00 | 1,020.00 | 7,500.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 36,547.00 | 35,400.00 | 16,550.14 | 36,292.00 | (892.00) | -2.5% |
| 4) Books and Supplies | | 4000-4999 | 36,948.00 | 36,948.00 | 19,242.18 | 36,888.00 | 60.00 | 0.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 147,344.00 | 172,707.00 | 62,751.99 | 162,707.00 | 10,000.00 | 5.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 353,569.00 | 384,198.00 | 163,735.75 | 406,179.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (19,010.00) | (10,578.00) | 70,725.24 | (53,883.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | (10,304.00) | 0.00 | 0.00 | 10,304.00 | -100.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (10,304.00) | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (19,010.00) | (20,882.00) | 70,725.24 | (53,883.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 807,782.54 | 807,783.00 | | 807,783.00 | 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) | | | 807,782.54 | 807,783.00 | | 807,783.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 807,782.54 | 807,783.00 | | 807,783.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 788,772.54 | 786,901.00 | | 753,900.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 701,772.54 | 699,901.00 | | 666,900.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 87,000.00 | 87,000.00 | | 87,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 170,184.00 | 155,834.00 | 87,366.00 | 154,330.00 | (1,504.00) | -1.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 25,873.00 | 13,592.00 | 13,963.00 | 20,605.00 | 7,013.00 | 51.6% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 597.00 | 604.00 | 289.22 | 580.00 | (24.00) | -4.0% |
| Timber Yield Tax | | 8022 | 306.00 | 608.00 | 309.98 | 600.00 | (8.00) | -1.3% |
| 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 | 122,274.00 | 133,601.00 | 74,466.12 | 127,344.00 | (6,257.00) | -4.7% |
| Unsecured Roll Taxes | | 8042 | 4,228.00 | 4,087.00 | 4,076.07 | 3,409.00 | (678.00) | -16.6% |
| Prior Years' Taxes | | 8043 | 0.00 | 6.00 | 0.00 | 0.00 | (6.00) | -100.0% |
| Supplemental Taxes | | 8044 | 1,833.00 | 1,942.00 | 1,027.91 | 1,900.00 | (42.00) | -2.2% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,413.00 | 1,329.00 | 850.00 | 1,225.00 | (104.00) | -7.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 326,708.00 | 311,603.00 | 182,348.30 | 309,993.00 | (1,610.00) | -0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 326,708.00 | 311,603.00 | 182,348.30 | 309,993.00 | (1,610.00) | -0.5% |

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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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 403.00 | 403.00 | 265.00 | 265.00 | (138.00) | -34.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,448.00 | 1,448.00 | 436.27 | 1,388.00 | (60.00) | -4.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 2,481.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,851.00 | 1,851.00 | 3,182.27 | 1,653.00 | (198.00) | -10.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 60,166.00 | 48,280.42 | 40,000.00 | (20,166.00) | -33.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | |

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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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 650.00 | 650.00 | 650.00 | New |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,000.00 | 60,166.00 | 48,930.42 | 40,650.00 | (19,516.00) | -32.4% |
| TOTAL, REVENUES | | | 334,559.00 | 373,620.00 | 234,460.99 | 352,296.00 | (21,324.00) | -5.7% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 71,144.00 | 73,101.00 | 32,088.06 | 75,450.00 | (2,349.00) | -3.2% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 50,544.00 | 55,000.00 | 32,083.38 | 83,800.00 | (28,800.00) | -52.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 121,688.00 | 128,101.00 | 64,171.44 | 159,250.00 | (31,149.00) | -24.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 7,500.00 | 7,500.00 | 1,020.00 | 7,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,500.00 | 7,500.00 | 1,020.00 | 7,500.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 17,485.00 | 17,922.00 | 8,993.84 | 17,922.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,680.00 | 2,027.00 | 0.00 | 2,027.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,521.00 | 2,732.00 | 1,226.01 | 3,247.00 | (515.00) | -18.9% |
| Health and Welfare Benefits | | 3401-3402 | 13,248.00 | 11,067.00 | 5,480.73 | 11,067.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 68.00 | 73.00 | 39.59 | 91.00 | (18.00) | -24.7% |
| Workers' Compensation | | 3601-3602 | 1,545.00 | 1,579.00 | 809.97 | 1,938.00 | (359.00) | -22.7% |
| 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 | | | 36,547.00 | 35,400.00 | 16,550.14 | 36,292.00 | (892.00) | -2.5% |
| BOOKS AND SUPPLIES | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,000.00 | 1,000.00 | 8,421.04 | 1,350.00 | (350.00) | -35.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 29,448.00 | 29,448.00 | 8,844.64 | 29,038.00 | 410.00 | 1.4% |
| Noncapitalized Equipment | | 4400 | 2,500.00 | 2,500.00 | 555.89 | 2,500.00 | 0.00 | 0.0% |
| Food | | 4700 | 4,000.00 | 4,000.00 | 1,420.61 | 4,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 36,948.00 | 36,948.00 | 19,242.18 | 36,888.00 | 60.00 | 0.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,500.00 | 1,500.00 | 149.80 | 1,500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 3,794.00 | 3,794.00 | 0.00 | 3,794.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 16,300.00 | 16,300.00 | 3,259.63 | 16,300.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,800.00 | 3,800.00 | 0.00 | 3,800.00 | 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 | 115,250.00 | 140,613.00 | 56,900.82 | 130,613.00 | 10,000.00 | 7.1% |
| Communications | | 5900 | 6,100.00 | 6,100.00 | 2,441.74 | 6,100.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 147,344.00 | 172,707.00 | 62,751.99 | 162,707.00 | 10,000.00 | 5.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 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 | | | 353,569.00 | 384,198.00 | 163,735.75 | 406,179.00 | (21,981.00) | -5.7% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | (10,304.00) | 0.00 | 0.00 | 10,304.00 | -100.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | (10,304.00) | 0.00 | 0.00 | 10,304.00 | -100.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | (10,304.00) | 0.00 | 0.00 | 10,304.00 | -100.0% |

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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,281.00 | 5,281.00 | 0.00 | 5,281.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 25,731.00 | 25,731.00 | (5,605.00) | 25,985.00 | 254.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 60,051.00 | 60,805.00 | 110,651.62 | 60,842.00 | 37.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 119,307.00 | 120,207.00 | 62,279.71 | 168,922.00 | 48,715.00 | 40.5% |
| 5) TOTAL, REVENUES | | | 210,370.00 | 212,024.00 | 167,326.33 | 261,030.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 95,734.00 | 94,900.00 | 55,454.76 | 99,169.00 | (4,269.00) | -4.5% |
| 2) Classified Salaries | | 2000-2999 | 47,725.00 | 47,646.00 | 25,988.94 | 47,646.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 59,465.00 | 57,675.00 | 30,062.19 | 57,675.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 19,847.00 | 23,609.00 | 5,794.50 | 25,378.00 | (1,769.00) | -7.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 115,075.00 | 117,375.00 | 42,024.71 | 136,381.00 | (19,006.00) | -16.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 337,846.00 | 341,205.00 | 159,325.10 | 366,249.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (127,476.00) | (129,181.00) | 8,001.23 | (105,219.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 10,304.00 | 0.00 | 0.00 | (10,304.00) | -100.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 10,304.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (127,476.00) | (118,877.00) | 8,001.23 | (105,219.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 532,202.32 | 532,203.00 | | 532,203.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (50,000.00) | 0.00 | | (50,000.00) | (50,000.00) | New |
| c) As of July 1 - Audited (F1a + F1b) | | | 482,202.32 | 532,203.00 | | 482,203.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 482,202.32 | 532,203.00 | | 482,203.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 354,726.32 | 413,326.00 | | 376,984.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 362,390.32 | 413,326.00 | | 376,984.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (7,664.00) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 5,281.00 | 5,281.00 | 0.00 | 5,281.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 5,281.00 | 5,281.00 | 0.00 | 5,281.00 | 0.00 | 0.0% |

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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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 5,731.00 | 5,731.00 | (5,731.00) | 5,731.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 126.00 | 254.00 | 254.00 | New |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 25,731.00 | 25,731.00 | (5,605.00) | 25,985.00 | 254.00 | 1.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 589.00 | 589.00 | 34.81 | 626.00 | 37.00 | 6.3% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 59,462.00 | 60,216.00 | 110,616.81 | 60,216.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 60,051.00 | 60,805.00 | 110,651.62 | 60,842.00 | 37.00 | 0.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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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 Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 900.00 | 2,061.71 | 2,062.00 | 1,162.00 | 129.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 119,307.00 | 119,307.00 | 60,218.00 | 166,860.00 | 47,553.00 | 39.9% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 119,307.00 | 120,207.00 | 62,279.71 | 168,922.00 | 48,715.00 | 40.5% |
| TOTAL, REVENUES | | | 210,370.00 | 212,024.00 | 167,326.33 | 261,030.00 | 49,006.00 | 23.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 95,734.00 | 94,900.00 | 55,454.76 | 89,169.00 | 5,731.00 | 6.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 10,000.00 | (10,000.00) | New |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 95,734.00 | 94,900.00 | 55,454.76 | 99,169.00 | (4,269.00) | -4.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 47,725.00 | 47,646.00 | 25,988.94 | 47,646.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 47,725.00 | 47,646.00 | 25,988.94 | 47,646.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 15,736.00 | 15,576.00 | 7,726.86 | 15,576.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 12,944.00 | 12,890.00 | 7,030.02 | 12,890.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,651.00 | 4,720.00 | 2,574.78 | 4,720.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 24,746.00 | 23,197.00 | 12,026.19 | 23,197.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 62.00 | 62.00 | 33.24 | 62.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,326.00 | 1,230.00 | 671.10 | 1,230.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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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 | | | 59,465.00 | 57,675.00 | 30,062.19 | 57,675.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,411.00 | 2,411.00 | 2,059.00 | 8,847.00 | (6,436.00) | -266.9% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 15,936.00 | 19,698.00 | 3,735.50 | 16,531.00 | 3,167.00 | 16.1% |
| Noncapitalized Equipment | | 4400 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 19,847.00 | 23,609.00 | 5,794.50 | 25,378.00 | (1,769.00) | -7.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 30,000.00 | 35,000.00 | 17,267.53 | 39,500.00 | (4,500.00) | -12.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 85,075.00 | 82,375.00 | 24,757.18 | 96,881.00 | (14,506.00) | -17.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 115,075.00 | 117,375.00 | 42,024.71 | 136,381.00 | (19,006.00) | -16.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| 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 | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 337,846.00 | 341,205.00 | 159,325.10 | 366,249.00 | (25,044.00) | -7.3% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |

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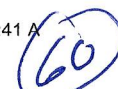
2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 10,304.00 | 0.00 | 0.00 | (10,304.00) | -100.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 10,304.00 | 0.00 | 0.00 | (10,304.00) | -100.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 10,304.00 | 0.00 | 0.00 | 10,304.00 | 100.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 331,989.00 | 316,884.00 | 182,348.30 | 315,274.00 | (1,610.00) | -0.5% |
| 2) Federal Revenue | | 8100-8299 | 25,731.00 | 25,731.00 | (5,605.00) | 25,985.00 | 254.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 61,902.00 | 62,656.00 | 113,833.89 | 62,495.00 | (161.00) | -0.3% |
| 4) Other Local Revenue | | 8600-8799 | 125,307.00 | 180,373.00 | 111,210.13 | 209,572.00 | 29,199.00 | 16.2% |
| 5) TOTAL, REVENUES | | | 544,929.00 | 585,644.00 | 401,787.32 | 613,326.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 217,422.00 | 223,001.00 | 119,626.20 | 258,419.00 | (35,418.00) | -15.9% |
| 2) Classified Salaries | | 2000-2999 | 55,225.00 | 55,146.00 | 27,008.94 | 55,146.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 96,012.00 | 93,075.00 | 46,612.33 | 93,967.00 | (892.00) | -1.0% |
| 4) Books and Supplies | | 4000-4999 | 56,795.00 | 60,557.00 | 25,036.68 | 62,266.00 | (1,709.00) | -2.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 262,419.00 | 290,082.00 | 104,776.70 | 299,088.00 | (9,006.00) | -3.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 691,415.00 | 725,403.00 | 323,060.85 | 772,428.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (146,486.00) | (139,759.00) | 78,726.47 | (159,102.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (146,486.00) | (139,759.00) | 78,726.47 | (159,102.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,339,984.86 | 1,339,986.00 | | 1,339,986.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (50,000.00) | 0.00 | | (50,000.00) | (50,000.00) | New |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,289,984.86 | 1,339,986.00 | | 1,289,986.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,289,984.86 | 1,339,986.00 | | 1,289,986.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,143,498.86 | 1,200,227.00 | | 1,130,884.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |



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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 362,390.32 | 413,326.00 | | 376,984.00 | | |
| 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 | 701,772.54 | 699,901.00 | | 666,900.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 87,000.00 | 87,000.00 | | 87,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (7,664.00) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 170,184.00 | 155,834.00 | 87,366.00 | 154,330.00 | (1,504.00) | -1.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 25,873.00 | 13,592.00 | 13,963.00 | 20,605.00 | 7,013.00 | 51.6% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 597.00 | 604.00 | 289.22 | 580.00 | (24.00) | -4.0% |
| Timber Yield Tax | | 8022 | 306.00 | 608.00 | 309.98 | 600.00 | (8.00) | -1.3% |
| 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 | 122,274.00 | 133,601.00 | 74,466.12 | 127,344.00 | (6,257.00) | -4.7% |
| Unsecured Roll Taxes | | 8042 | 4,228.00 | 4,087.00 | 4,076.07 | 3,409.00 | (678.00) | -16.6% |
| Prior Years' Taxes | | 8043 | 0.00 | 6.00 | 0.00 | 0.00 | (6.00) | -100.0% |
| Supplemental Taxes | | 8044 | 1,833.00 | 1,942.00 | 1,027.91 | 1,900.00 | (42.00) | -2.2% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,413.00 | 1,329.00 | 850.00 | 1,225.00 | (104.00) | -7.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 326,708.00 | 311,603.00 | 182,348.30 | 309,993.00 | (1,610.00) | -0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 5,281.00 | 5,281.00 | 0.00 | 5,281.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 331,989.00 | 316,884.00 | 182,348.30 | 315,274.00 | (1,610.00) | -0.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 5,731.00 | 5,731.00 | (5,731.00) | 5,731.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 126.00 | 254.00 | 254.00 | New |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 25,731.00 | 25,731.00 | (5,605.00) | 25,985.00 | 254.00 | 1.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 403.00 | 403.00 | 265.00 | 265.00 | (138.00) | -34.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,037.00 | 2,037.00 | 471.08 | 2,014.00 | (23.00) | -1.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 59,462.00 | 60,216.00 | 113,097.81 | 60,216.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 61,902.00 | 62,656.00 | 113,833.89 | 62,495.00 | (161.00) | -0.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 60,166.00 | 48,280.42 | 40,000.00 | (20,166.00) | -33.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 900.00 | 2,711.71 | 2,712.00 | 1,812.00 | 201.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 119,307.00 | 119,307.00 | 60,218.00 | 166,860.00 | 47,553.00 | 39.9% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 125,307.00 | 180,373.00 | 111,210.13 | 209,572.00 | 29,199.00 | 16.2% |
| TOTAL, REVENUES | | | 544,929.00 | 585,644.00 | 401,787.32 | 613,326.00 | 27,682.00 | 4.7% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 166,878.00 | 168,001.00 | 87,542.82 | 164,619.00 | 3,382.00 | 2.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 50,544.00 | 55,000.00 | 32,083.38 | 93,800.00 | (38,800.00) | -70.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 217,422.00 | 223,001.00 | 119,626.20 | 258,419.00 | (35,418.00) | -15.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 47,725.00 | 47,646.00 | 25,988.94 | 47,646.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 7,500.00 | 7,500.00 | 1,020.00 | 7,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,225.00 | 55,146.00 | 27,008.94 | 55,146.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 33,221.00 | 33,498.00 | 16,720.70 | 33,498.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 14,624.00 | 14,917.00 | 7,030.02 | 14,917.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,172.00 | 7,452.00 | 3,800.79 | 7,967.00 | (515.00) | -6.9% |
| Health and Welfare Benefits | | 3401-3402 | 37,994.00 | 34,264.00 | 17,506.92 | 34,264.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 130.00 | 135.00 | 72.83 | 153.00 | (18.00) | -13.3% |
| Workers' Compensation | | 3601-3602 | 2,871.00 | 2,809.00 | 1,481.07 | 3,168.00 | (359.00) | -12.8% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EMPLOYEE BENEFITS | | | 96,012.00 | 93,075.00 | 46,612.33 | 93,967.00 | (892.00) | -1.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,411.00 | 3,411.00 | 10,480.04 | 10,197.00 | (6,786.00) | -198.9% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 45,384.00 | 49,146.00 | 12,580.14 | 45,569.00 | 3,577.00 | 7.3% |
| Noncapitalized Equipment | | 4400 | 4,000.00 | 4,000.00 | 555.89 | 2,500.00 | 1,500.00 | 37.5% |
| Food | | 4700 | 4,000.00 | 4,000.00 | 1,420.61 | 4,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 56,795.00 | 60,557.00 | 25,036.68 | 62,266.00 | (1,709.00) | -2.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 31,500.00 | 36,500.00 | 17,417.33 | 41,000.00 | (4,500.00) | -12.3% |
| Dues and Memberships | | 5300 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 3,794.00 | 3,794.00 | 0.00 | 3,794.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 16,300.00 | 16,300.00 | 3,259.63 | 16,300.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,800.00 | 3,800.00 | 0.00 | 3,800.00 | 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 | 200,325.00 | 222,988.00 | 81,658.00 | 227,494.00 | (4,506.00) | -2.0% |
| Communications | | 5900 | 6,100.00 | 6,100.00 | 2,441.74 | 6,100.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 262,419.00 | 290,082.00 | 104,776.70 | 299,088.00 | (9,006.00) | -3.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | | | | | | | |
| | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | | | | | | | |
| | | 7130 | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 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) | | | 3,542.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 691,415.00 | 725,403.00 | 323,060.85 | 772,428.00 | (47,025.00) | -6.5% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 450.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 346,316.00 |
| 6500 | Special Education | 17,439.00 |
| 6546 | Mental Health-Related Services | 376.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 12,332.00 |
| 9010 | Other Restricted Local | 71.00 |
| Total, Restricted Balance | | 376,984.00 |

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 33.47 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 33.47 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 33.47 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 33.47 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 986.45 | 986.00 | | 986.00 | 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) | | | 986.45 | 986.00 | | 986.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 986.45 | 986.00 | | 986.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 986.45 | 986.00 | | 986.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 986.45 | 986.00 | | 986.00 | | |

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 33.47 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 33.47 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 33.47 | 0.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 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 | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |



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

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

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| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 9.20 | 7.21 | 6.90 | 6.93 | (.28) | -4.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 9.20 | 7.21 | 6.90 | 6.93 | (.28) | -4.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9.20 | 7.21 | 6.90 | 6.93 | (.28) | -4.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Adults in Correctional Facilities | | | | | 0.00 | |
| 5. County Operations Grant ADA | | | | | 0.00 | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | 0.00 | |
| 2. Charter School County Program Alternative | | | | | | |
| Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | 0.00 | |
| 6. Charter School County Program Alternative | | | | | | |
| Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA | | | | | | |

(76)

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

(77)

| Description | Object | Beginning Balances (Ref. Only) | ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | | |
|-----------------------------|-----------|--------------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|--|--|--|
| | | | July | August | September | October | November | December | January | February | | | | |
| A. BEGINNING CASH | | | 1,436,729.00 | 1,468,987.00 | 1,432,856.00 | 1,418,998.00 | 1,406,345.55 | 1,372,562.39 | 1,437,538.30 | 1,443,553.37 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 7,943.00 | 7,943.00 | 21,277.00 | 14,296.00 | 14,296.00 | 21,278.00 | 14,296.00 | 14,296.00 | 12,831.00 | | | |
| Property Taxes | 8020-8079 | | | 182.00 | 106.00 | 108.55 | | 80,021.47 | 476.36 | 67.00 | | | | |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | | 5,281.00 | | | |
| Federal Revenue | 8100-8299 | | 30,940.00 | (42,044.00) | 0.00 | 0.00 | | 88.00 | 5,437.00 | 430.00 | | | | |
| Other State Revenue | 8300-8599 | | 2,833.00 | 34,294.00 | 5,100.00 | 5,587.00 | 5,395.00 | 55,525.00 | | (50,000.00) | | | | |
| Other Local Revenue | 8600-8799 | | 819.00 | 31,114.00 | 9,854.00 | 24,037.00 | 9,854.00 | 25,029.00 | | 9,638.00 | | | | |
| Interfund Transfers In | 8900-8929 | | | | | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | | | | |
| TOTAL RECEIPTS | | | 42,535.00 | 31,489.00 | 36,337.00 | 44,028.55 | 30,086.64 | 116,636.47 | 100,763.36 | (21,753.00) | | | | |
| C. DISBURSEMENTS | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 4,583.00 | 19,720.00 | 19,720.00 | 19,720.00 | 19,720.00 | 19,720.00 | 16,443.81 | 27,759.00 | | | | |
| Classified Salaries | 2000-2999 | | 0.00 | 4,571.00 | 4,511.00 | 4,451.00 | 4,511.00 | 4,451.00 | 4,511.00 | 4,896.00 | | | | |
| Employee Benefits | 3000-3999 | | 115.00 | 6,021.00 | 8,145.00 | 8,140.00 | 8,302.00 | 8,297.00 | 7,594.00 | 8,946.00 | | | | |
| Books and Supplies | 4000-4999 | | 235.00 | 3,171.00 | 4,139.00 | 1,981.00 | 12,203.00 | 1,379.00 | 1,929.00 | 5,376.00 | | | | |
| Services | 5000-5999 | | (5,123.00) | 24,975.00 | 14,203.00 | 19,447.00 | 19,784.00 | 18,349.00 | 13,142.00 | 19,662.00 | | | | |
| Capital Outlay | 6000-6999 | | | | | | | | | | | | | |
| Other Outgo | 7000-7499 | | | (179.00) | | 0.00 | | 0.00 | 179.00 | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | | | | | |

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

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | (190.00) | 58,279.00 | 50,718.00 | 53,739.00 | 64,520.00 | 52,196.00 | 43,798.81 | 66,639.00 |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | (20,166.00) | | | | | | |
| Accounts Receivable | 9200-9299 | | 5,550.00 | 42,485.00 | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 5,550.00 | 22,319.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 16,017.00 | 31,024.00 | (523.00) | 2,942.00 | (650.20) | (535.44) | 50,949.48 | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | 636.00 | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 16,017.00 | 31,660.00 | (523.00) | 2,942.00 | (650.20) | (535.44) | 50,949.48 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (10,467.00) | (9,341.00) | 523.00 | (2,942.00) | 650.20 | 535.44 | (50,949.48) | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 32,258.00 | (36,131.00) | (13,858.00) | (12,652.45) | (33,783.16) | 64,975.91 | 6,015.07 | (88,392.00) |
| F. ENDING CASH (A + E) | | | 1,468,987.00 | 1,432,856.00 | 1,418,998.00 | 1,406,345.55 | 1,372,562.39 | 1,437,538.30 | 1,443,553.37 | 1,355,161.37 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|-----------|-------------|------------|------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | JUNE | 1,355,161.37 | 1,292,041.37 | 1,305,514.90 | 1,265,037.90 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 12,361.00 | 19,966.00 | 12,831.00 | 7,341.00 | 8,276.00 | | 174,935.00 | 174,935.00 |
| Property Taxes | 8020-8079 | 313.00 | 46,488.53 | 370.00 | 6,800.45 | | | 135,058.00 | 135,058.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 5,281.00 | 5,281.00 |
| Federal Revenue | 8100-8299 | 2,306.00 | 6,195.00 | 554.00 | 8,926.00 | 13,091.00 | | 25,985.00 | 25,985.00 |
| Other State Revenue | 8300-8599 | (9,927.00) | 8,064.00 | 524.00 | 0.00 | 0.00 | | 62,495.00 | 62,495.00 |
| Other Local Revenue | 8600-8799 | 10,000.00 | 22,942.00 | 23,245.00 | 32,536.00 | | | 209,572.00 | 209,572.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 15,053.00 | 103,655.53 | 37,524.00 | 55,603.45 | 21,367.00 | 0.00 | 613,326.00 | 613,326.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 27,759.00 | 27,759.00 | 27,759.00 | 27,756.19 | 0.00 | | 258,419.00 | 258,419.00 |
| Classified Salaries | 2000-2999 | 4,896.00 | 5,604.00 | 5,326.00 | 7,418.00 | | | 55,146.00 | 55,146.00 |
| Employee Benefits | 3000-3999 | 8,946.00 | 8,980.00 | 8,865.00 | 10,206.00 | | 1,410.00 | 93,967.00 | 93,967.00 |
| Books and Supplies | 4000-4999 | 7,069.00 | (4,131.00) | 10,894.00 | 8,648.00 | 9,373.00 | | 62,266.00 | 62,266.00 |
| Services | 5000-5999 | 25,961.00 | 51,970.00 | 25,157.00 | 70,952.00 | 609.00 | | 299,088.00 | 299,088.00 |
| Capital Outlay | 6000-6999 | | | | | | | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | 3,542.00 | | | | | | 3,542.00 | 3,542.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |



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

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|-----------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS | | 78,173.00 | 90,182.00 | 78,001.00 | 124,980.19 | 9,982.00 | 1,410.00 | 772,428.00 | 772,428.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | 20,166.00 | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | (48,035.00) | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | (27,869.00) | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 49,763.84 | |
| Due To Other Funds | 9610 | | | | (49,460.00) | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | (636.00) | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | (50,096.00) | 0.00 | 0.00 | 49,763.84 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 22,227.00 | 0.00 | 0.00 | (49,763.84) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (63,120.00) | 13,473.53 | (40,477.00) | (47,149.74) | 11,385.00 | (1,410.00) | (208,865.84) | (159,102.00) |
| F. ENDING CASH (A + E) | | 1,292,041.37 | 1,305,514.90 | 1,265,037.90 | 1,217,888.16 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 1,227,863.16 | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 309,993.00 | 2.44% | 317,543.00 | 1.95% | 323,726.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 1,653.00 | (25.53%) | 1,231.00 | .57% | 1,238.00 |
| 4. Other Local Revenues | 8600-8799 | 40,650.00 | (26.20%) | 30,000.00 | (50.00%) | 15,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 352,296.00 | (1.00%) | 348,774.00 | (2.53%) | 339,964.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 159,250.00 | | 140,759.00 |
| b. Step & Column Adjustment | | | | | | 2,387.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (18,491.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 159,250.00 | (11.61%) | 140,759.00 | 1.70% | 143,146.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 7,500.00 | | 7,500.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 7,500.00 | 0.00% | 7,500.00 | 0.00% | 7,500.00 |
| 3. Employee Benefits | 3000-3999 | 36,292.00 | 23.29% | 44,746.00 | 2.47% | 45,851.00 |
| 4. Books and Supplies | 4000-4999 | 36,888.00 | (24.98%) | 27,673.00 | 2.70% | 28,420.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 162,707.00 | 2.92% | 167,458.00 | 2.70% | 171,979.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,542.00 | 2.91% | 3,645.00 | 2.72% | 3,744.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 406,179.00 | (3.54%) | 391,781.00 | 2.26% | 400,640.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (53,883.00) | | (43,007.00) | | (60,676.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 807,783.00 | | 753,900.00 | | 710,893.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 753,900.00 | | 710,893.00 | | 650,217.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 666,900.00 | | 623,893.00 | | 563,217.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 87,000.00 |

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| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 753,900.00 | | 710,893.00 | | 650,217.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 87,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (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 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Removal of Principal/Lead Teacher temporary, part-time position in two subsequent years, and adjusted projected certificated salary based on recent resignation/anticipated salary placement in 2025-26. Step/column adjustment in 2026-27. | | | | | | |

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| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,281.00 | 0.00% | 5,281.00 | 0.00% | 5,281.00 |
| 2. Federal Revenues | 8100-8299 | 25,985.00 | 15.39% | 29,985.00 | 0.00% | 29,985.00 |
| 3. Other State Revenues | 8300-8599 | 60,842.00 | (1.35%) | 60,019.00 | .01% | 60,026.00 |
| 4. Other Local Revenues | 8600-8799 | 168,922.00 | (29.37%) | 119,307.00 | 0.00% | 119,307.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 261,030.00 | (17.79%) | 214,592.00 | 0.00% | 214,599.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 99,169.00 | | 91,320.00 |
| b. Step & Column Adjustment | | | | (10,000.00) | | (45,660.00) |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 2,151.00 | | 1,821.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 99,169.00 | (7.91%) | 91,320.00 | (48.01%) | 47,481.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 47,646.00 | | 49,151.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,505.00 | | 1,614.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 47,646.00 | 3.16% | 49,151.00 | 3.28% | 50,765.00 |
| 3. Employee Benefits | 3000-3999 | 57,675.00 | 9.67% | 63,250.00 | (12.05%) | 55,628.00 |
| 4. Books and Supplies | 4000-4999 | 25,378.00 | (54.42%) | 11,568.00 | 2.70% | 11,880.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 136,381.00 | 3.08% | 140,579.00 | 2.70% | 144,375.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 366,249.00 | (2.83%) | 355,868.00 | (12.85%) | 310,129.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (105,219.00) | | (141,276.00) | | (95,530.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 482,203.00 | | 376,984.00 | | 235,708.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 376,984.00 | | 235,708.00 | | 140,178.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 376,984.00 | | 235,708.00 | | 140,178.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |

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| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 376,984.00 | | 235,708.00 | | 140,178.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Reduction of Literacy/Reading Coach position to .50 FTE in 2026-27 as the grant is spent down. Step/column applied in each subsequent year. | | | | | | |

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| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 315,274.00 | 2.39% | 322,824.00 | 1.92% | 329,007.00 |
| 2. Federal Revenues | 8100-8299 | 25,985.00 | 15.39% | 29,985.00 | 0.00% | 29,985.00 |
| 3. Other State Revenues | 8300-8599 | 62,495.00 | (1.99%) | 61,250.00 | .02% | 61,264.00 |
| 4. Other Local Revenues | 8600-8799 | 209,572.00 | (28.76%) | 149,307.00 | (10.05%) | 134,307.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 613,326.00 | (8.15%) | 563,366.00 | (1.56%) | 554,563.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 258,419.00 | | 232,079.00 |
| b. Step & Column Adjustment | | | | (10,000.00) | | (43,273.00) |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (16,340.00) | | 1,821.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 258,419.00 | (10.19%) | 232,079.00 | (17.86%) | 190,627.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 55,146.00 | | 56,651.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 1,505.00 | | 1,614.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 55,146.00 | 2.73% | 56,651.00 | 2.85% | 58,265.00 |
| 3. Employee Benefits | 3000-3999 | 93,967.00 | 14.93% | 107,996.00 | (6.03%) | 101,479.00 |
| 4. Books and Supplies | 4000-4999 | 62,266.00 | (36.98%) | 39,241.00 | 2.70% | 40,300.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 299,088.00 | 2.99% | 308,037.00 | 2.70% | 316,354.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,542.00 | 2.91% | 3,645.00 | 2.72% | 3,744.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 772,428.00 | (3.21%) | 747,649.00 | (4.93%) | 710,769.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (159,102.00) | | (184,283.00) | | (156,206.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,289,986.00 | | 1,130,884.00 | | 946,601.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,130,884.00 | | 946,601.00 | | 790,395.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 376,984.00 | | 235,708.00 | | 140,178.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 666,900.00 | | 623,893.00 | | 563,217.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 87,000.00 |



| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,130,884.00 | | 946,601.00 | | 790,395.00 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 87,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 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 Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.26% | | 11.64% | | 12.24% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 6.90 | | 5.13 | | 5.21 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 772,428.00 | | 747,649.00 | | 710,769.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 772,428.00 | | 747,649.00 | | 710,769.00 |
| 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) | | 38,621.40 | | 37,382.45 | | 35,538.45 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|------------------|--|---|----------------|----------------|
| | | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | District Regular | 7.21 | 6.93 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 7.21 | 6.93 | (3.9%) | Not Met |
| 1st Subsequent Year (2025-26) | District Regular | 7.12 | 6.90 | | |
| | Charter School | | | | |
| | Total ADA | 7.12 | 6.90 | (3.1%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 6.46 | 6.05 | | |
| | Charter School | | | | |
| | Total ADA | 6.46 | 6.05 | (6.3%) | Not Met |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is in declining enrollment. Estimated funded ADA is based upon 2024-25 P-1 data, and attendance rates have dropped during the current school year.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-------------------------------------|----------------|-------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CALPADS/Projected | | |
| Current Year (2024-25) | District Regular | 8.00 | | |
| | Charter School | | | |
| | Total Enrollment | 8.00 | 8.00 | 0.0% |
| 1st Subsequent Year (2025-26) | District Regular | 6.00 | | |
| | Charter School | | | |
| | Total Enrollment | 6.00 | 6.00 | 0.0% |
| 2nd Subsequent Year (2026-27) | District Regular | 6.00 | | |
| | Charter School | | | |
| | Total Enrollment | 6.00 | 6.00 | 0.0% |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA | | Enrollment | Historical Ratio of ADA to Enrollment |
|---|--|--|------------|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CALPADS Actual (Form 01CSI, Item 3A) | | |
| Third Prior Year (2021-22) | | | | |
| District Regular | 8 | 9 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 8 | 9 | | 88.9% |
| Second Prior Year (2022-23) | | | | |
| District Regular | 7 | 8 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 7 | 8 | | 87.5% |
| First Prior Year (2023-24) | | | | |
| District Regular | 7 | 9 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 7 | 9 | | 77.8% |
| Historical Average Ratio: | | | | 84.7% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | | 85.2% |

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

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

| Fiscal Year | Estimated P-2 ADA | | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|------------|----------------------------|----------------|
| | (Form AI, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | | |
| Current Year (2024-25) | | | | | |
| District Regular | 7 | 8 | | | |
| Charter School | 0 | | | | |
| Total ADA/Enrollment | 7 | 8 | | 87.5% | Not Met |
| 1st Subsequent Year (2025-26) | | | | | |
| District Regular | 5 | 6 | | | |
| Charter School | | | | | |
| Total ADA/Enrollment | 5 | 6 | | 83.3% | Met |
| 2nd Subsequent Year (2026-27) | | | | | |
| District Regular | 5 | 6 | | | |
| Charter School | | | | | |
| Total ADA/Enrollment | 5 | 6 | | 83.3% | Met |

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

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

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

Explanation:
(required if NOT met)

Estimated P-2 ADA is based upon 2024-25 P-1 actual data. Attendance rates have declined during the current school year.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2024-25) | 311,603.00 | | |
| 1st Subsequent Year (2025-26) | 320,743.00 | 317,543.00 | (1.0%) | Met |
| 2nd Subsequent Year (2026-27) | 326,671.00 | 323,726.00 | (.9%) | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| Third Prior Year (2021-22) | 42,349.62 | 225,350.19 | 18.8% |
| Second Prior Year (2022-23) | 87,953.50 | 333,790.27 | 26.3% |
| First Prior Year (2023-24) | 210,943.74 | 356,118.88 | 59.2% |
| | Historical Average Ratio: | | 34.8% |

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 5% | 5% | 5% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 29.8% to 39.8% | 29.8% to 39.8% | 29.8% to 39.8% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|---|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000- 7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2024-25) | 203,042.00 | 406,179.00 | 50.0% | Not Met |
| 1st Subsequent Year (2025-26) | 193,005.00 | 391,781.00 | 49.3% | Not Met |
| 2nd Subsequent Year (2026-27) | 196,497.00 | 400,640.00 | 49.0% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The instructional assistant is coded entirely to restricted Special Education funding, and the district uses contracted business department support .

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6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | First Interim | Second Interim | Percent Change | Change Is Outside Explanation Range |
|----------------------------|--|--|----------------|-------------------------------------|
| | Projected Year Totals (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | | |

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

| | | | | |
|-------------------------------|-----------|-----------|------|----|
| Current Year (2024-25) | 25,731.00 | 25,985.00 | 1.0% | No |
| 1st Subsequent Year (2025-26) | 29,731.00 | 29,985.00 | .9% | No |
| 2nd Subsequent Year (2026-27) | 29,731.00 | 29,985.00 | .9% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|-----------|-----------|------|----|
| Current Year (2024-25) | 62,656.00 | 62,495.00 | -.3% | No |
| 1st Subsequent Year (2025-26) | 61,312.00 | 61,250.00 | -.1% | No |
| 2nd Subsequent Year (2026-27) | 61,318.00 | 61,264.00 | -.1% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25) | 180,373.00 | 209,572.00 | 16.2% | Yes |
| 1st Subsequent Year (2025-26) | 149,307.00 | 149,307.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 134,307.00 | 134,307.00 | 0.0% | No |

Explanation:
(required if Yes)

Reduction of \$20K for FMV budget, and increase of \$57K for reduction of SELPA offset.

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

| | | | | |
|-------------------------------|-----------|-----------|-------|-----|
| Current Year (2024-25) | 60,557.00 | 62,266.00 | 2.8% | No |
| 1st Subsequent Year (2025-26) | 43,222.00 | 39,241.00 | -9.2% | Yes |
| 2nd Subsequent Year (2026-27) | 44,437.00 | 40,300.00 | -9.3% | Yes |

Explanation:
(required if Yes)

Unrestricted budget for supplies and materials is reduced by \$10,000 in 2025-26 for one-time play equipment. Restricted budgets are reduced to align with available revenue. CPI increase is applied in both subsequent years. See MYP spreadsheet for more detail.

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

| | | | | |
|-------------------------------|------------|------------|------|-----|
| Current Year (2024-25) | 290,082.00 | 299,088.00 | 3.1% | No |
| 1st Subsequent Year (2025-26) | 289,121.00 | 308,037.00 | 6.5% | Yes |
| 2nd Subsequent Year (2026-27) | 297,245.00 | 316,354.00 | 6.4% | Yes |

Explanation:
(required if Yes)

Increase for SPED RSP services, and SPED student travel reimbursement. See MYP spreadsheet for more detail.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim | Second Interim | Percent Change | Status |
|---|-----------------------|-----------------------|----------------|---------|
| | Projected Year Totals | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 268,760.00 | 298,052.00 | 10.9% | Not Met |
| 1st Subsequent Year (2025-26) | 240,350.00 | 240,542.00 | .1% | Met |
| 2nd Subsequent Year (2026-27) | 225,356.00 | 225,556.00 | .1% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 350,639.00 | 361,354.00 | 3.1% | Met |
| 1st Subsequent Year (2025-26) | 332,343.00 | 347,278.00 | 4.5% | Met |
| 2nd Subsequent Year (2026-27) | 341,682.00 | 356,654.00 | 4.4% | Met |

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

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

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

| | |
|--|---|
| <p>Explanation: Federal Revenue (linked from 6A if NOT met)</p> | |
| <p>Explanation: Other State Revenue (linked from 6A if NOT met)</p> | |
| <p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p> | Reduction of \$20K for FMV budget, and increase of \$57K for reduction of SELPA offset. |

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

| | |
|--|--|
| <p>Explanation: Books and Supplies (linked from 6A if NOT met)</p> | |
| <p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p> | |

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

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

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

| | Second Interim Contribution | | Status |
|--|-------------------------------|---|---------|
| | Required Minimum Contribution | Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | |
| 1. OMMA/RMA Contribution | 20,700.15 | 0.00 | Not Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 0.00 | |

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 11.3% | 11.6% | 12.2% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 3.8% | 3.9% | 4.1% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|---|--|--|--|---------|
| | Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | | | |
| Current Year (2024-25) | (53,883.00) | 406,179.00 | | 13.3% | Not Met |
| 1st Subsequent Year (2025-26) | (43,007.00) | 391,781.00 | | 11.0% | Not Met |
| 2nd Subsequent Year (2026-27) | (60,676.00) | 400,640.00 | | 15.1% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Loss of federal impact aid for 2024-25 (an application has been submitted for 2025-26), and rising costs of salaries/benefits. Temporary costs for a part-time Principal/Lead Teacher are included in the 2024-25 budget but removed in 2025-26.

97

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2024-25) | | 1,130,884.00 | Met |
| 1st Subsequent Year (2025-26) | | 946,601.00 | Met |
| 2nd Subsequent Year (2026-27) | | 790,395.00 | Met |

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--------------|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2024-25) | | 1,217,888.16 | Met |

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

98

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA |
|-----------------------------|-------------------|
| 5% or \$87,000 (greater of) | 0 to 300 |
| 4% or \$87,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 250,000 |
| 1% | 250,001 and over |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 7 | 5 | 5 |
| District's Reserve Standard Percentage Level: | 5% | 5% | 5% |

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds | 0.00 | | |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 772,428.00 | 747,649.00 | 710,769.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 772,428.00 | 747,649.00 | 710,769.00 |



- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$87,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
(Greater of Line B5 or Line B6)

| | 5% | 5% | 5% |
|--|------------------|------------------|------------------|
| | 38,621.40 | 37,382.45 | 35,538.45 |
| | 87,000.00 | 87,000.00 | 87,000.00 |
| | 87,000.00 | 87,000.00 | 87,000.00 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------------------------------|---------------------|---------------------|
| | Projected Year Totals (2024-25) | (2025-26) | (2026-27) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 87,000.00 | 87,000.00 | 87,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 87,000.00 | 87,000.00 | 87,000.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 11.26% | 11.64% | 12.24% |
| District's Reserve Standard (Section 10B, Line 7): | 87,000.00 | 87,000.00 | 87,000.00 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

100

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

101

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|---|---|-------------------|--|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (10,304.00) | 0.00 | -100.0% | (10,304.00) | Met |
| 1st Subsequent Year (2025-26) | (10,510.00) | 0.00 | -100.0% | (10,510.00) | Met |
| 2nd Subsequent Year (2026-27) | (10,720.00) | 0.00 | -100.0% | (10,720.00) | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1d. Capital Project Cost Overruns | | | | | |
| Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? | | | | No | |

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

103

| | | | | |
|---|----|----|----|----|
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2023-24)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

(106)

S7. Unfunded Liabilities

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

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2 OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|--|---|----------------|
| a. Total OPEB liability | | |
| b. OPEB plan(s) fiduciary net position (if applicable) | | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |

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

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

| | |
|--|--|
| | |
|--|--|

3 OPEB Contributions

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|--|---|----------------|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2024-25) | 0.00 | 0.00 |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |

4. Comments:

(107)

(108)

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|----------------|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1.0 | 2.0 | 2.0 | 2.0 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |

One Year Agreement

Total cost of salary settlement

[]

% change in salary schedule from prior year

[]

or

Multiyear Agreement

Total cost of salary settlement

[]

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

[]

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

[]





Negotiations Not Settled

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

| |
|--|
| |
|--|

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |
| | | |

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

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

| |
|--|
| |
|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |

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

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

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

| | | |
|-----|--|-----|
| Yes | | Yes |
| | | |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 1.0 | 1.0 | 1.0 | 1.0 |

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

| | | |
|-----|-----|-----|
| [] | [] | [] |
|-----|-----|-----|

Multiyear Agreement

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

| | | |
|-----|-----|-----|
| [] | [] | [] |
|-----|-----|-----|

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

[]

Negotiations Not Settled

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

[]

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

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7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

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

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

| | | | |
|--|--|--|--|
| | | | |
| | | | |

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

Classified (Non-management) - Other

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

(115)

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 1.0 | 1.0 | 1.0 | 1.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| Total cost of H&W benefits | | | |
| Percent of H&W cost paid by employer | | | |
| Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the interim and MYPs? | | | |
| Cost of step & column adjustments | | | |
| Percent change in step and column over prior year | | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | | | |
| Total cost of other benefits | | | |

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

Item A9: The district changed contractors for business services support. The same contractor did the financial reporting in 2023-24, and is now also doing payroll/AP/AR.

End of School District Second Interim Criteria and Standards Review

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

Kashia Elementary

Sonoma County

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

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

WWC - 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)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

| FUND | RESOURCE | NEG. EFB |
|--|----------|--------------|
| 01 | 6500 | (\$7,664.00) |
| Explanation: Resource 6500 was balanced since Original Budget. | | |
| Total of negative resource balances for Fund 01 | | (\$7,664.00) |

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|--------------|
| 01 | 6500 | 9790 | (\$7,664.00) |
| Explanation: Resource 6500 was balanced since Original Budget. | | | |

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

Kashia Elementary

Sonoma County

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

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

Second Interim
Board Approved Operating Budget 2024-25

Technical Review Checks

Phase - All

Display - Exceptions Only

Kashia Elementary

Sonoma County

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

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