

Oak Run Elementary School District

Board of Trustees Regular Meeting

Thursday March 13. 2025 @ 4:30 in the school multipurpose room

Oak Run School 27635 Oak Run to Fern Rd.

Oak Run, CA 96069

Governance Team: Shawn Hill, Board President. Shauna Kittrell, Clerk. Candace Maurer, Member. Mark Telles, Interim Superintendent/Principal

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary at (530) 472-3241 for assistance. Notification of at least 48 hours before the meeting will enable the district to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

1. OPENING BUSINESS

1.1 Call to Order

1.2 Roll Call/Establish Quorum

_____ Shawn Hill _____ Shauna Kittrell _____ Candice Maurer
_____ Mark Telles

1.3 Pledge of Allegiance

1.4 Approval of Agenda:

2. PUBLIC COMMENT

Agenda Items: The public may address agenda items in the Action, Non-Action, and Reports/Comments portions of the meeting, before board discussion on the topic. When recognized by the chairperson. Speakers are asked to identify themselves before they begin their comments and are allowed to speak one time per agenda item for up to two minutes.

Non-Agenda Items: The Board will listen to public comment on any item of interest not on the agenda that is within their jurisdiction. The board may limit public comments to no more than 2 minutes pursuant to Board Policy.

The Board may not respond to public comments on an item not on the agenda. Questions, concerns, and requests directed to the board will usually be deferred pending administrative and board consideration at a later meeting.

3. CONSENT AGENDA ITEMS

Items listed under the Consent Calendar are considered to be routine and it is understood that the Administration recommends approval on all consent items. The Board of Trustees in one-motion takes action on all consent items. There is no discussion of these items before the Board votes unless a trustee, staff member, or public citizen requests specific items be discussed and/or removed from the Consent Calendar. Each item on the Consent Calendar that is approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

3.1 Consent Agenda Items

- a. Approve minutes from Regular Board Meeting of February 13, 2025
- b. Approve February Warrants
- c. Approve Homeschool teacher job description
- d. Approve Confidential administrative assistant job description

4. CELEBRATION (none)

5. ACTION ITEMS

5.0 Action/Discussion Item: Approve the 2024-2025 Second Interim Financial Report, which contains a “qualified” certification.

5.1 Action/Discussion Item: Approve homeschool teacher personnel services agreement

5.2 Action/Discussion Item: Approve administrative assistant contract

5.3 Action/Discussion Item: Approve MOU with Oak Run Bible Church

5.4 Action/Discussion Item: Approve 2025-26 School Calendar

5.5 Action/Discussion Item: Consider/Approve Resolution 001 Reducing /Laying Off Classified Employee Services for the 2025-2026 School Year Due to Lack of Work and/or Lack of Funds

5.6 Action/Discussion Item: Consider/Approve Resolution 002 Reducing /Laying Off Classified Employee Services for the 2025-2026 School Year Due to Lack of Work and/or Lack of Funds

5.7 Action/Discussion Item: Consider/Approve Resolution 003 Reducing/Laying Off Certificated Employee Services for the 2025-2026 School Year

5.8 Action/Discussion Item: Consider/approve Board appointment candidate: Peggy McConnaughy

5.9 Action/Discussion Item: Consider/Approve Board appointment candidate: Kandice Baugh

6. NON-ACTION ITEMS

6.1 Report/Discussion: Rick Fauss

7. OTHER REPORTS/COMMENTS

7.1 Information:

7.2 Comments: Board members

7.3 Comments: Interim Supt.

8. NEXT MEETING

8.1 Regular Board Meeting: Thursday April 10, 2025 @4:30 pm

9. ADJOURN TO CLOSED SESSION

9.1 Government Code section 54957: Public Employee Discipline, Dismissal, Release, Complaint.

10. REPORT OUT OF CLOSED SESSION

10.1

11. ADJOURN

Oak Run Elementary School District Board of Trustees

Regular Board Minutes

Thursday February 13. 2025 @ 4:30

Oak Run School 27635 Oak Run to Fern Rd.

Oak Run, CA 96069

OPEN SESSION

Governance Team: Shawn Hill, Board President. Shauna Kittrell, Clerk. Dede Masala, Member. Candace Maurer, Member. Mark Telles, Interim Superintendent

1. OPENING BUSINESS @ 4:31

1.1 Call to Order

1.2 Roll Call/Establish Quorum

☒ Shawn Hill ☒ Dede Masala ☒ Shauna Kittrell ☒ Candice Maurer
☒ Mark Telles

1.3 Pledge of Allegiance

1.4 Approval of Agenda: Motion made and seconded, 4-0 vote in favor.

2. PUBLIC COMMENT

- A citizen commented that the district should conduct a forensic audit as some reports of alleged serious misconduct have been reported but not acted on.
- A citizen asked who owned the school, they wanted to know whose name is on the deed. He said the board might want to consider selling the school to a private school to have them run it.
- A citizen commented about teachers allegedly being involved with altering documents for ADA, and also asked about some alleged missing parent club funds.
- A citizen from the SCOE and Anderson school boards expressed an interest in help the district and offered to send the board a board member application to support their recruitment of board members.

3. CONSENT ITEMS

3.1 Approval of Consent Agenda Items

- a. Minutes from Regular Board Meeting January 9, and continued Board Meeting January 21, 2025
- b. Approve Warrants

Motion to approve the Consent Agenda Items was made and seconded, 4-0 vote in favor.

4. CELEBRATION (none)

5. ACTION ITEMS

5.1 Action/Discussion Item: Auditor contract for 2024-2025

Shauna K motion to approve, Candice M seconds, 4-0 vote to approve

5.2 Action/Discussion Item: LCAP Midyear report

Shauna K motion to approve, Candice M seconds, 4-0 vote to approve.

5.3 Action/Discussion Item: Signature cards

Candice M motion to approve, Shauna K seconds, 4-0 vote to approve

5.4 Action/Discussion Item: Salary Schedule Adjustment

Shauna K motion to approve, Candice M seconds, 4-0 vote to approve

5.5 Action/Discussion Item: E-Rate Contracts

Candice M motion to approve, Shauna K seconds, 4-0 vote to approve

5.6 Action/Discussion Item: Mountain Valley Special Education JPA Contract

Candice M motion to approve, Shauna K seconds, 4-0 vote to approve.

NOTE: Emergency action item to file for a waiver to avoid the cost of a special election.

5.7 Action/Discussion Item: Add emergency agenda item

Candice K motions to approve, Shauna K seconds, 4-0 vote to approve

5.8 Action/Discussion Item: Waiver to extend timeline to fill a board vacancy

Shauna K motion to approve, Candice M. seconds, 4-0 vote to approve.

6. NON-ACTION ITEMS

6.1 Report/Discussion

- Mr. Rick Fauss spoke about having been contacted by Bruce Ross from Meghan Dahle's office. He noted that she and her staff wanted information about how or in what way she could help with the district's efforts to work out a plan to deal with the large debt that is owed to the state.

7. OTHER REPORTS/COMMENTS

7.1 Information: (N/A)

7.2 Comments: (N/A)

7.3 Comments: Interim Supt. Spoke about the Valentines Day dinner/dance on 2/24/25

7.4 Comments: Shauna K. spoke of the recent board training and expressed her appreciation as a new board member for being able to learn more about the Brown Act.

8. NEXT MEETING

8.1 Regular Board Meeting: Thursday March 13, 2025 @4:30 pm

9. ADJOURN TO CLOSED SESSION

9.1 No closed session was held

10. REPORT OUT OF CLOSED SESSION

No closed session, no report.

11. ADJOURN @ 5:45 pm

Motion to adjourn made and seconded, 4-0 vote to adjourn

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Status | Batch | Scheduled | Check # | Comment |
|-------------------------------|----------------------|--------------|-------------|--------|-------|-----------|------------|---------------|
| APPLIED TECHNOLOGY SOLUTIONS | 13311 | 2/1/2025 | 300 | Audit | 34704 | 2/26/2025 | | TECH SUPPORT |
| CHEM MARK OF NORTHERN CA | 19603 | 12/16/2024 | 186.62 | Paid | 34545 | 2/5/2025 | 9011029088 | DISHWASHER |
| CLARK PEST CONTROL | 36945425 | 2/21/2025 | 69 | Audit | 34704 | 2/26/2025 | | PEST CONTROL |
| COASTAL BUSINESS SYSTEMS | 38425626 | 1/27/2025 | 525.53 | Open | | 2/6/2025 | | COPIER LEASE |
| FRONTIER 530-472-3241 | FEB2025-530-472-3241 | 2/2/2025 | 676.8 | Paid | 34635 | 2/19/2025 | 9011029988 | Monthly Phone |
| GUITONS POOL CENTER INC | 130484 | 2/26/2025 | 70.79 | Audit | 34704 | 2/26/2025 | | TREATMENT |
| HUE & CRY, INC./ PRO-TECH SEC | 879269 | 3/1/2025 | 25 | Audit | 34704 | 2/26/2025 | | ALARM |
| INFINITY COMM. & CONS. | 18732 | 2/26/2025 | 3,500.00 | Audit | 34704 | 2/26/2025 | | ERATE |
| INLAND BUSINESS SYSTEMS | 4646485 | 2/13/2025 | 5.63 | Audit | 34704 | 2/26/2025 | | BUSINESS |
| JACK SCHREDER & ASSOC | 34418 | 2/14/2025 | 1,803.75 | Audit | 34704 | 2/26/2025 | | FACILITIES |
| JASON MONTAGUE - GILES LOCK | 920546 | 2/3/2025 | 430.28 | Paid | 34635 | 2/13/2025 | 9011029989 | KEYS |
| LOZANO SMITH | 2239572 | 2/12/2025 | 261 | Audit | 34704 | 2/26/2025 | | SERVICES |
| LOZANO SMITH | 2239571 | 2/12/2025 | 1,479.00 | Audit | 34704 | 2/26/2025 | | SERVICES |
| LOZANO SMITH | 2239569 | 2/12/2025 | 1,385.04 | Audit | 34704 | 2/26/2025 | | SERVICES |
| LOZANO SMITH | 2239570 | 2/12/2025 | 377 | Audit | 34704 | 2/26/2025 | | SERVICES |
| LOZANO SMITH | 2239568 | 2/12/2025 | 580 | Audit | 34704 | 2/26/2025 | | SERVICES |

| | | | | | | | | |
|------------------------------|-------------------|------------|----------|------|-------|-----------|------------|-------------------|
| OAK RUN SCHOOL DEBIT CARD | USPS | 8/11/2024 | 73 | Paid | 34618 | 2/14/2025 | 9011029987 | Postage |
| OAK RUN SCHOOL DEBIT CARD | AMAZON 1 | 9/30/2024 | 6.42 | Paid | 34618 | 2/14/2025 | 9011029987 | Club Materials |
| OAK RUN SCHOOL DEBIT CARD | AMAZON 2 | 10/1/2024 | 599.53 | Paid | 34618 | 2/14/2025 | 9011029987 | HP Printer |
| OAK RUN SCHOOL DEBIT CARD | MISSING CAFE SUPP | 12/31/2024 | 222.35 | Paid | 34618 | 2/14/2025 | 9011029987 | Cafe supplies |
| OAK RUN SCHOOL DEBIT CARD | MISSING FOOD | 12/31/2024 | 1,889.72 | Paid | 34618 | 2/14/2025 | 9011029987 | Cafe Food |
| OAK RUN SCHOOL DEBIT CARD | AMAZON FEES | 12/31/2024 | 112.56 | Paid | 34618 | 2/14/2025 | 9011029987 | Amazon Prime Fees |
| OAK RUN SCHOOL DEBIT CARD | FEB13-2 | 2/1/2025 | 239.88 | Paid | 34646 | 2/21/2025 | 9011030622 | Adobe software |
| OAK RUN SCHOOL DEBIT CARD | FEB42024-3 | 2/4/2025 | 147.06 | Paid | 34545 | 2/6/2025 | 9011029089 | CAFE FOOD |
| OAK RUN SCHOOL DEBIT CARD | FEB42024-2 | 2/4/2025 | 218.14 | Paid | 34545 | 2/6/2025 | 9011029089 | CAFE FOOD |
| OAK RUN SCHOOL DEBIT CARD | FEB42024 | 2/4/2025 | 9.89 | Paid | 34545 | 2/6/2025 | 9011029089 | Postage |
| OAK RUN SCHOOL DEBIT CARD | 13-Feb | 2/13/2025 | 526.13 | Paid | 34646 | 2/21/2025 | 9011030622 | Cafe Food |

| | | | | | | | | |
|-------------------------------|-------------|------------|----------|-------|-------|-----------|------------|-----------------------------|
| OAK RUN SCHOOL DEBIT CARD | FEB13-3 | 2/19/2025 | 179 | Paid | 34646 | 2/21/2025 | 9011030622 | Serv Safe |
| OAK RUN SCHOOL DEBIT CARD | FED LIC | 12/17/2025 | 195 | Paid | 34618 | 2/14/2025 | 9011029987 | FCC Federal Lic |
| OAK RUN STORE | 531825 | 1/28/2025 | 110.01 | Paid | 34545 | 2/5/2025 | 9011029090 | FUEL |
| OAK RUN STORE | 531826 | 2/4/2025 | 84.98 | Audit | 34704 | 2/26/2025 | | FUEL |
| OAK RUN STORE | 531827 | 2/7/2025 | 109.99 | Paid | 34635 | 2/13/2025 | 9011029990 | FUEL |
| OAK RUN STORE | 531828 | 2/12/2025 | 92.98 | Audit | 34704 | 2/26/2025 | | FUEL |
| OAK RUN STORE | 531829 | 2/20/2025 | 125.96 | Audit | 34704 | 2/26/2025 | | FUEL |
| OAK RUN STORE | 531830 | 2/26/2025 | 110.05 | Audit | 34704 | 2/26/2025 | | FUEL |
| PATRICK A SHAUGHNESSY | Feb-25 | 2/11/2025 | 357.5 | Paid | 34635 | 2/13/2025 | 9011029991 | WATER |
| PATRICK A SHAUGHNESSY | Mar-25 | 2/26/2025 | 450 | Audit | 34717 | 2/27/2025 | | WATER |
| SHASTA CO OFFICE OF EDUCATION | INV25-00331 | 11/12/2024 | 272.52 | Paid | 34545 | 2/5/2025 | 9011029091 | VEH MAINT #16461 |
| SHASTA CO OFFICE OF EDUCATION | INV25-00325 | 11/18/2024 | 4,906.27 | Paid | 34545 | 2/5/2025 | 9011029091 | VEH MAINT #16416 |
| SHASTA CO OFFICE OF EDUCATION | INV25-00345 | 12/3/2024 | 50 | Paid | 34545 | 2/5/2025 | 9011029091 | LIFESCAN |
| SHASTA CO OFFICE OF EDUCATION | INV25-00497 | 1/7/2025 | 862 | Paid | 34635 | 2/13/2025 | 9011029992 | INTERNET |
| SHASTA CO OFFICE OF EDUCATION | INV25-00525 | 1/30/2025 | 186 | Open | | 2/6/2025 | | TRANSPORTATION WORK # 16823 |
| SHASTA CO OFFICE OF EDUCATION | INV25-00535 | 1/30/2025 | 1,088.11 | Paid | 34635 | 2/13/2025 | 9011029992 | NURSING |

[illegible]

Oak Run Elementary School District
Oak Run Elementary School
JOB DESCRIPTION
Home School/Long Term Independent Study Teacher

Supervisor:

Superintendent/Principal

Position Summary:

The Home School/Long-term Independent Study Teacher is the primary instructor for enrolled students and the main contact for students and their families. The goal of the Home School Teacher is to individually create effective academic goals and instructional strategies; then implement them with effective and appropriate curriculum and activities to achieve the standards for academic success.

Description of basic responsibilities:

The goal of a home school teacher is to perform a wide variety of duties including, but not limited to: assigning work and instructing students, maintaining necessary contact with students and families, recording and maintaining independent study documentation and work samples, ordering, receiving, and delivering educational materials to students, maintaining a professional development plan, and ongoing communication with the site administrator and support staff.

Typical duties would include:

- A. The office staff has the responsibility of enrolling students
 - 1. The home school teacher does the follow up by contacting new and existing students and their families who have expressed interest in the school.
 - 2. Completion of enrollment determination and process with master agreement signatures and semester learning plans.
 - 3. Complete an evaluation of student abilities and interests to determine method(s), curriculum, and level of instruction.
- B. Assigning Work, Instructing Students and Assessments
 - 1. Assignment of appropriate work.
 - 2. Instructing students in completion of assigned work.
 - 3. Directing parents and students in the proper use of curriculum resources, scheduling, and environment.
 - 4. Assessment of completed work.
 - 5. Ongoing assessment as necessary of student skills.

C. Parent/Student Communication and Support

1. Frequency of meetings is based upon the needs of the student.
2. The home school teacher must meet with each student a minimum of every 20 school days.
3. Respond to all questions in a timely and effective manner.
4. Maintain an active relationship, where applicable, with the SPED staff and work cooperatively to implement student IEP's.
5. Participate in the Student Success Team process to discuss and implement strategies for student educational success.
6. Work with parents to complete paperwork required for participation in vendor courses if any.

CI. Recording and Maintaining Independent Study Documentation

1. Completion of Master Agreement and Trimester Learning Plans in a timely manner.
2. Completion of monthly learning records with inclusion of learning logs appropriate work samples, and correlation of work completed to the CA State Content Standards.
3. Verification of monthly attendance and completion of administrative paperwork including, where applicable, missing assignment reports, withdrawal and transfer forms.

CII. Order, Receive, and Deliver Educational Materials

1. Order student materials through the office staff.
2. In cooperation with the office staff oversee delivery of materials to students.
3. Initiate prompt and complete return of materials.

CIII. Professional Development

1. Create a professional development plan as prescribed by the state of CA.
2. Attend and consult with school superintendent for teacher performance appraisal.

CIV. Staff Communication

1. Communicate in a timely and professional manner with office personnel, other instructors and/or agencies via letters, phone, and/or e-mail.
2. Provide information to support staff and serve as a resource for coworkers.

Perform other duties similar to the above in scope and function as required.

(Such as attendance at a personalized learning conference, school kickoff meeting, participating in available workshops, attendance at staff meetings, and support during internal and state assessment.)

EMPLOYMENT STANDARDS

Knowledge of:

- CA State Content Standards and how to tie them to writing lessons and objectives.
- Curriculum and instruction, the requirements for standardized assessment, and an understanding of non-classroom-based education.
- Operation of office machines including computer equipment and office equipment such as copier, fax machine, and scanner.

Ability to:

- Multi-task in order to meet deadlines and be flexible; accept change, advice and constructive criticism gracefully and professionally.
- Maintain a desire for professional growth and development.
- Be detail oriented, manage time efficiently, have excellent organizational skills and work independently.
- Communicate effectively in both oral and written forms.
- Ability to use computers, computer programs, the internet, and e-mail.
- Establish and maintain effective work relationships with those contacted in the performance of required duties.

Education and Experience Requirements:

- Hold a current, clear CA Multisubject Credential.
- Three (3) years + in teaching in a classroom or independent study preferred.
- Prior job-related experience.

Other Requirements:

- Have access to the Internet, and printing capabilities.
- Have a telephone with voice mail or answering machine, fax availability, and an e-mail program.
- Reliable transportation, a valid CA driver's license and evidence of insurability.
- Drug and TB test clearance.
- Criminal Justice (DOJ) fingerprint processing.
- A completed job application with resume, original current sealed college transcripts, and/or CBEST test results as required on file.

I understand that this job description is merely intended to describe the primary elements of the position within which I work or for which I have applied. The Oak Run Elementary School District reserves the right to change the job description and to assign additional responsibilities as necessary. I also understand that the job description does not constitute an employment contract of any kind.

Name: _____ Date: _____

Oak Run Elementary School District
Confidential Administrative Assistant
JOB DESCRIPTION

This is a Confidential Position and follows all Ed Codes pertaining to Confidential Employees.

Basic Function:

Under the direction of an administrator performs varied confidential secretarial, accounting, record keeping, program monitoring, clerical duties, and other related work as required.

Representative Duties:

1. Performs a wide variety of responsible secretarial, accounting and clerical duties; establishes and maintains files and records; orders materials.
2. Answers the telephone, screens calls, and makes appointments; receives and processes various requests of staff members, students and members of the community.
3. Types a wide variety of letters, forms, reports, and memos; collects and processes various forms; compiles statistical data, and other materials.
4. Uses common office machines for a variety of tasks including word processing and specific types of accounting and data collection programs.
5. Attends to students needs and communicates outcomes with staff and parents.
6. Enters student records as required.
7. May assume additional responsibility as secretary to the Superintendent/Principal when applicable; and performs other related work as required.

Physical Requirements:

The physical requirements indicated below are examples of the physical aspects that this position classification must perform in carrying out essential job functions:

- This type of work will involve walking, standing or sitting for extended periods.
- Stooping, squatting, kneeling, overhead reaching and repetitive bending may be involved frequently with this position.
- Perceiving the nature of sound, near and far vision, depth perception, providing oral information, the manual dexterity to operate equipment, and handle work with various materials and objects are important aspects of this job.
- Lifting up to 30 lbs.

Safety Requirements

Operate equipment according to established safety procedures.

- Follow established safety procedures and techniques to perform job duties, including lifting, pushing and pulling.
- Use provided safety equipment.
- Report any unsafe conditions in work area that are not correctable to supervisor immediately.

Minimum Qualifications

Knowledge of:

- Office practices and procedures.
- Accounting and record keeping.
- Excel spreadsheets
- Letter and writing techniques.
- Data processing

procedures.

- Ability to:
- Type 30 net wpm.
- Perform secretarial, clerical and accounting work with accuracy and speed.
- Operate a computer.
- Record keeping.
- Accounts payable and receivable
- Payroll practices and procedures
- Ordering and purchases
- Use common office machines.
- Use correct English grammar, spelling and punctuation.
- Compose correspondence, reports and memos independently.
- Understand and carry out oral and written instructions.
- Maintain effective communication and work cooperatively with students, staff, and the public.

Experience:

- One year of varied clerical experience; preferably in a school office.
- Familiarity with basic human resource processes, protocols, and procedures.
- Familiarity with commonly used accounting software/programs.

Education:

- High school graduate or equivalent with business courses preferred; additional training in use of computers, software, and commonly used data programs preferred.

Special Requirements:

- Fingerprint clearance
- TB clearance
- Valid drivers license

I understand and the expectations the above administrative assistant job description.

Signature

Date

All employees on a PSA are required to have DOJ/FBI fingerprint clearance prior to employment. If employee on a PSA has not been previously cleared by ORES D provide address/email and HR will send FP packets.

Requisition Type: ☒ New ☐ Amended

Is employee on a PSA working in a preschool setting? YES ☐ NO ☒
Immunization required? YES ☒ NO ☐
Worked last school year? YES ☐ NO ☒

ESCAPE Requisition #: _____

**OAK RUN ELEMENTARY SCHOOL DISTRICT
PERSONNEL SERVICES AGREEMENT**

The Oak Run Elementary School Dist. agrees to contract with Anne Hanna
for services performed during the period of March 3 to June 9, 2025. Please include the
last (4) digits of Social Security number _____ and date of birth _____. (To help assist with fingerprint
clearance.) Mailing Address: _____

Email Address: _____ Phone Number: _____

Preference for receiving paperwork/fingerprint packet: ☐ Mail ☒ Email

This contract is for services which do not meet the criteria for Independent Contract Services and will be paid through payroll. Reimbursement will be reported as taxable compensation on statement of earnings (W-2). Applicable payroll deductions will be made at time of payment.

This assignment is of limited duration. The duration of this assignment may be for less than a school year and/or specifically related to the duration of special project funding. Your assignment may be terminated on or before the expiration of this contract or specially funded project. Employee on a Personnel Services Agreement will be paid hourly and is required to submit a time card.

SERVICES TO BE PERFORMED: (See ORES D Home school teacher job description)

Is this a certificated (requires valid CA credentials) position? ☒ YES ☐ NO

DATES OF SERVICE: 3/3/25 to 6/9/25

AMOUNT TO BE PAID (Refer to available salary schedule and indicate details below. Contact HR for more information.)

Hourly Rate: \$ 38.96 **Salary Schedule:** Column E **Range:** _____ **Step:** 8

| | | |
|-------------|------------------|----------|
| Item: _____ | Escape Key _____ | \$ _____ |
| _____ | Escape Key _____ | \$ _____ |
| _____ | Escape Key _____ | \$ _____ |

TOTAL \$ 0

Payment will be made upon submission of a timecard. Indicate when and where the employee will submit the timecard:

Mark Telles
Site Administrator (Print Name)

[Signature]
Site Administrator Signature

3/3/25
Date

Note: Approval of contract should be obtained through the PSA Vendor Requisition process and BEFORE commencement of services.

I agree to perform the services as listed on this contract and to the terms and conditions as stated above:

Employee Name (Print Name)

Employee Signature

Date



Oak Run Elementary School

P.O. Box 48 • Oak Run, CA 96069 • Phone (530) 472-3241 • Fax (530) 472-1087 • oakrunschool.org

March 14, 2025

Dear Connie,

We are pleased to have you as part of our team! (March 17, 2025 to June 20, 2025)

Your Classified Contract offer is:

Position: Confidential Administrative Assistant

Pay rate: Column B, Step 28 = \$31.18

Daily hours: 7 hours

Weekly hours: 28 hours

Days per week: 4 days (Tuesday-Friday)

Total work days: 52 days

Holidays paid: 1 day

Total paid days: 71 days

FTE: 0.700

Vacation factor: -3.8460%

PERS: YES

Health benefits: NO

One-way (daily) mileage reimbursement: YES

Note: Work days may change per required calendar changes.

Sincerely,

Mark D. Telles, Superintendent/Principal

I, Connie Starnes, accept this offer of employment and conditions.

Signature

Date

Oak Run Elementary School District

MEMORANDUM

From: Mark D. Telles, Interim Superintendent/Principal

To: Pastor Matthew Brown, Oak Run Bible Church

CC: Oak Run Elementary School District Board of Trustees

CC: NCSIG Insurance

Date: March 4, 2025

RE: Site use: Memorandum of Understanding

Parties in agreement:

Oak Run Elementary School: 27635 Oak Run to Fern Rd. Oak Run, CA 96069

Oak Run Bible Church: 13595 Althea Way Oak Run, CA 96069

This agreement pertains to the temporary use of the meeting space at Oak Run Bible Church (ORBC) offered to the Oak Run Elementary School District (ORESD) school staff, students and families participating in the Oak Run Elementary Homeschool Program (OREHP). This agreement provides that the Oak Run Bible Church agrees to allow the OREHP to use their social hall area as a weekly meeting spot for the students enrolled in the program.

The OREHP agrees to abide by all requests/limits/rules related to the use of this area as communicated by ORBC. The OREHP will leave the meeting area clean, neat, and orderly after each use. Use of any area/space outside of the designated inside meeting area, will be allowed with ORBC permission only. The ORBC retains the right to revise, amend or invalidate this agreement at any time.

The OREHP staff, students, and parents will function and operate as though under the expectations and agreements of a standard field trip or off campus activity (see below). These OREHP meetings will occur outside of the regular Oak Run Elementary School hours (9:00am to 3:15/2:15pm) and students will attend with a parent, guardian, or other authorized care-giver who will provide transportation to and from the meeting.

As per California state law (Education Code Section 35330): "All persons making a field trip or excursion shall be deemed to have waived all claims against the Oak Run Elementary School District for any injury, accident, illness or death occurring during or by reason of the field trip or excursion including acts of negligence."

The initial days and times for use are as follows: Wednesday and Thursday from 3:45pm to 6:30pm. Days and times may be changed with the agreement of both parties.

This agreement will take effect on March 5, 2025, and will remain in effect until June 6, 2025.

Pastor Matthew Brown

Date: _____

Shawn Hill, Oak Run Elementary School District Board President

Date: _____

Mark D. Telles, Interim Superintendent/Principal Oak Run Elementary

Date: _____

Oak Run Elementary School

2025-2026 School Calendar

1st trimester ends October 31 = 56 days 2nd trimester ends February = 61 days
3rd trimester ends June 5 = 63 days

| Jul-25 | | | | |
|--------|----|----|----|----|
| M | T | W | T | F |
| | 1 | 2 | 3 | 4 |
| 7 | 8 | 9 | 10 | 11 |
| 14 | 15 | 16 | 17 | 18 |
| 21 | 22 | 23 | 24 | 25 |
| 28 | 29 | 30 | 31 | |

| AUGUST 2025 (13) | | | | |
|------------------|----|----|----|----|
| M | T | W | T | F |
| | | | | 1 |
| 4 | 5 | 6 | 7 | 8 |
| 11 | 12 | 13 | 14 | 15 |
| 18 | 19 | 20 | 21 | 22 |
| 25 | 26 | 27 | 28 | 29 |

| SEPTEMBER 2025 (21) | | | | |
|---------------------|----|----|----|----|
| M | T | W | T | F |
| 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 | 26 |
| 29 | 30 | | | |

| OCTOBER 2025 (22) | | | | |
|-------------------|----|----|----|----|
| M | T | W | T | F |
| | | 1 | 2 | 3 |
| 6 | 7 | 8 | 9 | 10 |
| 13 | 14 | 15 | 16 | 17 |
| 20 | 21 | 22 | 23 | 24 |
| 27 | 28 | 29 | 30 | 31 |

| NOVEMBER 2025 (13) | | | | |
|--------------------|----|----|----|----|
| M | T | W | T | F |
| | | | | |
| 3 | 4 | 5 | 6 | 7 |
| 10 | 11 | 12 | 13 | 14 |
| 17 | 18 | 19 | 20 | 21 |
| 24 | 25 | 26 | 27 | 28 |

| DECEMBER 2025 (15) | | | | |
|--------------------|----|----|----|----|
| M | T | W | T | F |
| 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 | 26 |
| 29 | 30 | 31 | | |

| JANUARY 2026 (18) | | | | |
|-------------------|----|----|----|----|
| M | T | W | T | F |
| | | | 1 | 2 |
| 5 | 6 | 7 | 8 | 9 |
| 12 | 13 | 14 | 15 | 16 |
| 19 | 20 | 21 | 22 | 23 |
| 26 | 27 | 28 | 29 | 30 |

| FEBRUARY 2026 (15) | | | | |
|--------------------|----|----|----|----|
| M | T | W | T | F |
| 2 | 3 | 4 | 5 | 6 |
| 9 | 10 | 11 | 12 | 13 |
| 16 | 17 | 18 | 19 | 20 |
| 23 | 24 | 25 | 26 | 27 |

| MARCH 2026 (21) | | | | |
|-----------------|----|----|----|----|
| M | T | W | T | F |
| 2 | 3 | 4 | 5 | 6 |
| 9 | 10 | 11 | 12 | 13 |
| 16 | 17 | 18 | 19 | 20 |
| 23 | 24 | 25 | 26 | 27 |
| 30 | 31 | | | |

| APRIL 2026 (17) | | | | |
|-----------------|----|----|----|----|
| M | T | W | T | F |
| | | 1 | 2 | 3 |
| 6 | 7 | 8 | 9 | 10 |
| 13 | 14 | 15 | 16 | 17 |
| 20 | 21 | 22 | 23 | 24 |
| 27 | 28 | 29 | 30 | |

| MAY 2026 (20) | | | | |
|---------------|----|----|----|----|
| M | T | W | T | F |
| | | | | 1 |
| 4 | 5 | 6 | 7 | 8 |
| 11 | 12 | 13 | 14 | 15 |
| 18 | 19 | 20 | 21 | 22 |
| 25 | 26 | 27 | 28 | 29 |

| JUNE 2026 (5) | | | | |
|---------------|----|----|----|----|
| M | T | W | T | F |
| 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 | 26 |
| 29 | 30 | | | |

HOLIDAYS/RECESSES

| | |
|--|----------------------|
| Labor Day | 1-Sep |
| Veterans' Day (by law must be Nov. 11 if weekday) | Nov 11 |
| Thanksgiving Week | Nov 24-28 |
| Christmas Break | Dec 22-Jan 5 |
| Martin Luther King Day | 19-Jan |
| President's Week | Feb 16-20 |
| Spring Break Memorial Day | April 6-10 May 25 |

CERTIFICATED DATES

| | |
|---------------------------------------|---------------------------|
| School Starts: | 13-Aug |
| School Ends: Early Release (12:30) | June 5 |
| Teachers Workday/Mandatory Meetings | Aug 11 & 12, Jan 5, Jun 8 |
| 8th Grade Graduation | June 4 |
| Parent Conferences | Nov 18 & 19 |
| Additional Classified Staff Work Days | Aug 11 & 12, Jun 8 |
| Snow Day Makeup: | June 9, 10, & 11 |

Board approved

BEFORE THE BOARD OF TRUSTEES
OAK RUN ELEMENTARY SCHOOL DISTRICT

| | | |
|---|---|-----------------------|
| In the Matter of the |) | <u>RESOLUTION 001</u> |
| Reduction of Classified School Services |) | |
| for the 2025-2026 School Year |) | |
| _____ |) | |

WHEREAS, Education Code sections 45101, 45114, 45117, 45298 and 45308 authorize the Oak Run Elementary School District ("District") to layoff or reduce classified employees for lack of work or lack of funds; and

WHEREAS due to a lack of work or a lack of funds, certain services now being provided by the District must be reduced for the upcoming school year;

NOW, THEREFORE, BE IT RESOLVED that as of June 30, 2025, the following positions be eliminated:

| | |
|-----------------|------------------------------------|
| <u>Position</u> | <u>FTE/hours being eliminated:</u> |
|-----------------|------------------------------------|

| | |
|----------------|-----|
| Classroom aide | 1.0 |
|----------------|-----|

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to give notice of reduction of services to the affected employee(s) of this District pursuant to District rules and regulations and applicable provisions of the Education Code not later than March 15, 2025.

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to take any other actions necessary to carry out this resolution.

The foregoing Resolution was adopted by the Governing Board of the Oak Run Elementary School District on _____, 2025.

AYES: _____

NOES: _____

ABSENT: _____

ATTEST:

Shawn Hill, President of Governing Board
Oak Run Elementary School District
Shasta County, California

Shauna Kitrell, Clerk of Governing Board
Oak Run Elementary School District
Shasta County, California

BEFORE THE BOARD OF TRUSTEES
OAK RUN ELEMENTARY SCHOOL DISTRICT

| | | |
|---|---|-----------------------|
| In the Matter of the |) | <u>RESOLUTION 002</u> |
| Reduction of Classified School Services |) | |
| for the 2025-2026 School Year |) | |
| _____ |) | |

WHEREAS, Education Code sections 45101, 45114, 45117, 45298 and 45308 authorize the Oak Run Elementary School District ("District") to layoff or reduce classified employees for lack of work or lack of funds; and

WHEREAS due to a lack of work or a lack of funds, certain services now being provided by the District must be reduced for the upcoming school year;

NOW, THEREFORE, BE IT RESOLVED that as of June 30, 2025, the following positions be eliminated:

| | |
|-----------------|------------------------------------|
| <u>Position</u> | <u>FTE/hours being eliminated:</u> |
| Custodian | 0.325/15 hours |

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to give notice of reduction of services to the affected employee(s) of this District pursuant to District rules and regulations and applicable provisions of the Education Code not later than March 15, 2025.

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to take any other actions necessary to carry out this resolution:

The foregoing Resolution was adopted by the Governing Board of the Oak Run Elementary School District on _____, 2025.

AYES: _____
NOES: _____
ABSENT: _____

ATTEST:

Shawn Hill, President of Governing Board
Oak Run Elementary School District
Shasta County, California

Shauna Kitrell, Clerk of Governing Board
Oak Run Elementary School District
Shasta County, California

Resolution No. 003
BEFORE THE BOARD OF TRUSTEES OF THE
OAK RUN ELEMENTARY SCHOOL DISTRICT
COUNTY OF SHASTA, CALIFORNIA

RESOLUTION OF INTENTION TO TERMINATE
CERTIFICATED EMPLOYEES DUE TO A REDUCTION
OF PARTICULAR KINDS OF SERVICES

WHEREAS, the Board of Trustees of the Oak Run Elementary School District has determined that it shall be necessary to reduce or discontinue the following particular kind of services of the District no later than the beginning of the 2025-2026 school year and the following certificated positions be reduced or discontinued for the 2025-2026 school year.

WHEREAS, the following particular services are to be reduced or discontinued not later than the beginning of the following school year:

1. 1.0 full time equivalent (FTE) Multiple Subject teaching services

WHEREAS, the Board has determined that the foregoing services constitute a particular kind of service (PKS) within the meaning of Education Code section 44955;

WHEREAS, it is the opinion of this Board that it is in the best interest of this District that 1.0 FTE certificated employees of the District be reduced pursuant to the adopted order of employment;

WHEREAS, the Board of Trustees of the Oak Run Elementary School District has further determined that, as between employees who first rendered paid service to the District on the same date, the order of termination listed on the seniority list has been based solely on the needs of the District and the students thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Oak Run Elementary School District as follows:

That due to a reduction or discontinuance of particular kinds of services pursuant to California Education Code section 44955, the maximum legally permitted number of certificated employees of the District not be reemployed for the 2025-2026 school year as provided herein.

That the Superintendent is directed to give Notices of Recommendation not to Re-employ in accordance with the provisions of California Education Code sections 44949 and 44955 to the appropriate certificated employees pursuant to Section 44955.

BE IT FURTHER RESOLVED that the action of this Board shall not, in any way be considered to prejudice the rights of the certificated employees to whom notice will be given as to the Board's consideration of the hearing officer's proposed decision in the event a hearing is requested by any employee.

PASSED AND ADOPTED this _____ day of _____, 2025, by the following vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

Attest:

Shawn Hill, Board President
Oak Run Elementary School District

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 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.

X

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: Donell Evens

Telephone: 530-225-0252

Title: Exec Director

E-mail: devens@shastacoe.org

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1 | Average Daily Attendance | Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | 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 (multiyear) 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 | |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | | |
| | | • Classified? (Section S8B, Line 3) | | |
| 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 |

OAK RUN ELEMENTARY SCHOOL DISTRICT 2024/25 SECOND INTERIM BUDGET

School districts are required to certify two times a year the status of the district's financial obligations. If the district receives a qualified or negative certification at Second Interim, it must also certify again in June. This Second Interim Report summarizes the General Fund Budget as of January 31, 2025. Column A shows the original budget adopted in June 2024. Column B reflects the current Operating budget (the First Interim budget) before the approval of this report. Column C reflects the actual to date through January 31, 2025. Column D is the Second Interim Budget reflecting projected year-end totals. Column E indicates the amount of change from the First Interim Budget and Column F indicates the percentage of change. If the amount in Column F is negative, then the ending balance (restricted and/or unrestricted) has been decreased. If the number is positive it means that the ending balance has been increased.

Attached is a summary of the General Fund budget. The following summarizes the changes from the 1st Interim Budget.

BEGINNING FUND BALANCE

The beginning fund balance for 2024/25 is \$1,574,711.

ADA and LCFF REVENUE

The LCFF Revenue funding is based on average daily attendance (ADA) of the District's students along with additional allowances for serving the unduplicated student population. The 2024/25 Second Interim Budget has been prepared using Necessary Small School Band #1 due to estimated ADA of 15.65.

The 2024/25 LCFF revenue is estimated to be \$274,139 with an 1.07% COLA. The funding amount is based on Necessary Small School funding at this time. This number was reduced from 1st Interim due to a reduction in Supplemental & Concentration funds reduced by \$31K after revising the ADA to actuals, along with accounting for repayment of prior year ELOP funds of \$79K along with an EPA prior year adjustment that will be recouped from the State Aid.

REVENUES AND TRANSFERS IN

| | First Interim | Second Interim | Change |
|---------------------|---------------|----------------|--------------|
| LCFF | \$ 370,910 | \$ 274,139 | \$ (96,771) |
| Federal Revenue | \$ 83,992 | \$ 85,813 | \$ 1,821 |
| Other State Revenue | \$ 97,355 | \$ 92,187 | \$ (5,168) |
| Local Revenue | \$ 203,102 | \$ 175,972 | \$ (27,130) |
| Transfers IN | \$ - | \$ - | \$ - |
| Total Revenue | \$ 755,359 | \$ 628,111 | \$ (127,248) |

LCFF Funding was decreased by \$96,771 due to the LCFF calculation involving updates from the CDE. This decrease reflects estimated changes to funded ADA along with reduced S&C funding & ELOP penalties as described above.

Federal revenues were increase by \$1,821 primarily due to revised actual funding pools.

Other State revenues decreased by \$5,168 due to calculations being based on the new 15.65 ADA funding level.

Local revenues decreased by \$27,130 primarily due to Special Education funding being calculated on the new 15.65 ADA.

There are some funding sources that have been incorporated into current budgets with plans being made for capital improvements. This includes Kitchen Infrastructure (R7032) in the amount of approximately \$102,000 as well as \$15,000 for Universal PreK (R6053).

EXPENDITURES AND TRANSFERS OUT

| | First Interim | Second Interim | Change |
|-------------------------|---------------------|---------------------|--------------------|
| Certificated Salaries | \$ 207,317 | \$ 244,521 | \$ 37,204 |
| Classified Salaries | 302,393 | 252,295 | \$ (50,098) |
| Employee Benefits | 242,638 | 219,569 | \$ (23,069) |
| Books & Supplies | 111,398 | 116,854 | \$ 5,456 |
| Services & Other Exp's | 248,495 | 230,151 | \$ (18,344) |
| Capital Outlay | 111,251 | 111,251 | \$ - |
| Transfers Out | 125,056 | 102,882 | \$ (22,174) |
| Total Expenditures & TO | <u>\$ 1,348,548</u> | <u>\$ 1,277,523</u> | <u>\$ (71,025)</u> |

Certificated salaries increased by \$37,204 due to Interim Superintendent/Principal one-time costs.

Classified salaries decreased by \$50,098 due to adjustments to revised estimates and reduction in Overtime & Extra Duty costs. This is a key area that needs to be monitored to ensure excess costs don't cause even greater deficits.

Employee Benefits decreased due to reductions in salary projections.

Books & Instructional Supplies increased by \$5,456 primarily due to spending down the Lottery balance as well as various other restricted programs including ELOP, Art & Music.

Services and other operating expenses show a decrease of \$18,344 due to expenses related to some Professional Development that won't occur in the current year as well as adjustments to reflect end of year estimated actual expenditure amounts.

Capital Outlay is being budgeted for restricted funds for Kitchen upgrades and TK playground equipment.

DEFICIT SPENDING

At Second Interim, the District is projecting a deficit of (\$649,412). These deficits in multiple years are not sustainable.

ENDING FUND BALANCE

The Second Interim budget reflects an estimated ending fund balance of \$926,552. This does not include the potential repayment penalties of \$103,000 per year, for eight years, noted in the summary below. However, the Multi-year Projections do account for this penalty in the LCFF Revenue in the 2 subsequent years.

The components of the ending fund balance are:

| | |
|---|--------------------------|
| Curriculum | 40,000 |
| Use for Well as needed | 40,000 |
| Deferred Maintenance | 40,000 |
| Offset State Aid Revenue Shortfall | 50,000 |
| Use for Special Ed if needed | 75,000 |
| Assigned to maintain instructional programs | 401,748 |
| Assigned maintain instructional programs R1100 | 3,336 |
| Assigned to maintain instructional programs R6300 | 8,140 |
| Adt'l Board Designated for Economic Uncertainties | 178,828 |
| Unassigned/Unappropriated | <u>-</u> |
| Total Ending Fund Balance | <u><u>\$ 926,552</u></u> |

CASH BALANCE

The District is projecting to have a positive cash balance for 2024/25 at \$945,823.

OTHER FUNDS

Cafeteria Fund (Form 13) – The Cafeteria Fund is projecting an operating deficit, to be covered by a transfer of \$24,784 from the General Fund Learning Recover Block Grant Funds. The Remaining transfer from Fund 01 is for the Kitchen Infrastructure grant for \$102,882. The ending balance is projected to be \$9,500 June 30, 2025, which represents inventory of \$625 and an operating reserve of \$8,875.

Capital Facilities Fund (Form 25) – This fund is used to collect school fees on development and construction within the district. Fees collected can be used for new construction or modernization of district facilities used for student instruction. The budget will be updated as fees are collected in 2024/25.

The following balance does reflect fees collected. The ending balance is projected to be \$32,790 at June 30, 2025.

Special Reserve Fund for Capital Outlay Projects Fund (Form 40) – The ending balance is projected to be \$1,217 at June 30, 2025.

MULTIYEAR PROJECTIONS

The following assumptions were used for 2025/26:

- ADA is projected to be within NSS Band #1 funding
- Estimated COLA of 2.43%
- Salaries and benefits increased for estimated step and column
- STRS rate increased to 19.10%
- PERS rate increased to 27.4%
- No salary COLA is included
- Books and supplies are increased 2% for inflation
- LCFF Funding Projections include a repayment of \$108,000 in penalties
- Projected Deficit for 2025/26 = (\$528,562)
- The ending balance is projected to be \$397,990

The following assumptions were used for 2025/26:

- ADA projected to be within NSS Band #1 funding
- Estimated COLA of 3.52%
- Salaries and benefits increased for estimated step and column
- STRS rate increased to 19.10%
- PERS rate increased to 27.5%
- No salary COLA is included
- Books and supplies are increased 5% for inflation
- LCFF Funding Projections include a repayment of \$108,000 in penalties
- Projected Deficit for 2026/27 = (\$508,059)
- The ending balance is projected to be (\$93,138)

SUMMARY

The District is submitting this report with a **qualified certification** indicating that the ability to meet financial obligations in the subsequent fiscal years will be unlikely.

Due to the compliance concerns with independent study and immunization requirements, there may be penalties coming from the State of California. These penalties are estimated to be \$825,000 in costs to the district. The state has the ability to collect these funds over a maximum of 8 years.

The Shasta County Office of Education is available for guidance and assistance in building out a compliant independent study program and documentation system.

Oak Run Elementary School District
MULTI-YEAR PROJECTION
2024/25 2nd INTERIM BUDGET

| | | 2024/25 2nd INTERIM BUDGET | | | 2025/26 PROJECTION | | | 2026/27 PROJECTION | | |
|---|---------------------|----------------------------|------------------|------------------|--------------------|-----------------|------------------|--------------------|----------------|------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | | | | | | | | | | |
| Revenue Limit (LCFF) | 8010 - 8099 | 274,139 | 0 | 274,139 | 300,979 | 0 | 300,979 | 300,947 | 0 | 300,947 |
| Federal Revenues | 8100 - 8299 | 461 | 85,352 | 85,813 | 450 | 82,384 | 82,834 | 450 | 81,351 | 81,801 |
| Other State Revenues | 8300 - 8599 | 3,720 | 88,467 | 92,187 | 3,980 | 70,003 | 73,983 | 3,980 | 70,003 | 73,982 |
| Other Local Revenues | 8600 - 8799 | 48,256 | 127,716 | 175,972 | 29,129 | 78,000 | 107,129 | 29,129 | 78,000 | 107,129 |
| Contributions | 8980 - 8999 | (71,599) | 71,599 | 0 | (103,740) | 103,740 | 0 | (154,740) | 154,740 | 0 |
| TOTAL REVENUES | | 254,977 | 373,134 | 628,111 | 230,798 | 334,127 | 564,925 | 179,765 | 384,094 | 563,859 |
| EXPENDITURES | | | | | | | | | | |
| Certificated Salaries | 1000 - 1999 | 158,296 | 86,225 | 244,521 | 159,443 | 86,225 | 245,668 | 160,613 | 86,225 | 246,838 |
| Classified Salaries | 2000 - 2999 | 171,998 | 80,297 | 252,295 | 181,673 | 70,297 | 251,970 | 186,473 | 70,297 | 256,770 |
| Employee Benefits | 3000 - 3999 | 122,905 | 96,664 | 219,569 | 126,870 | 92,843 | 219,713 | 129,008 | 92,843 | 221,851 |
| Subtotal Salaries & Benefits | | 453,199 | 263,186 | 716,385 | 467,986 | 249,365 | 717,351 | 476,094 | 249,365 | 725,459 |
| Books and Supplies | 4000 - 4999 | 41,193 | 75,661 | 116,854 | 43,758 | 53,036 | 96,794 | 46,046 | 43,004 | 89,050 |
| Services, Other Operating Expenses | 5000 - 5999 | 179,653 | 50,498 | 230,151 | 179,653 | 45,757 | 225,410 | 174,653 | 45,757 | 220,410 |
| Capital Outlay | 6000 - 6599 | 0 | 111,251 | 111,251 | 0 | 10,000 | 10,000 | 0 | 10,000 | 10,000 |
| Direct Support / Indirect Costs | 7300 - 7399 | (8,968) | 8,968 | 0 | (8,968) | 8,968 | 0 | (8,968) | 8,968 | 0 |
| Interfund Transfers Out | 7610-7614,7616-7619 | 0 | 102,882 | 102,882 | 0 | 27,000 | 27,000 | 0 | 27,000 | 27,000 |
| TOTAL EXPENDITURES | | 665,077 | 612,446 | 1,277,523 | 682,429 | 394,126 | 1,076,556 | 687,825 | 384,094 | 1,071,919 |
| NET INCREASE/DECREASE IN FUND BALANCE | | (410,100) | (239,312) | (649,412) | (451,632) | (59,999) | (511,631) | (508,059) | 0 | (508,059) |
| BEGINNING BALANCE | | 1,256,879 | 319,085 | 1,575,964 | 846,779 | 79,773 | 926,552 | 395,147 | 19,774 | 414,921 |
| ENDING BALANCE | | 846,779 | 79,773 | 926,552 | 395,147 | 19,774 | 414,922 | (112,912) | 19,774 | (93,138) |
| | | | | | | | | | | |
| ENDING BALANCE (after pending penalty) | | 846,779 | 79,773 | 926,552 | 395,147 | 19,774 | 414,922 | (112,912) | 19,774 | (93,138) |

Components of Ending Fund Balance

| | | | | | | | | | |
|--------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|------------------|---------------|-----------------|
| NonSpendable-Rev Cash/Prepays/Stores | 2,500 | | 2,500 | 2,500 | | 2,500 | 2,500 | | 2,500 |
| | 12,000 | | 12,000 | 12,000 | | 12,000 | 12,000 | | 12,000 |
| Legally Restricted | | 79,773 | 79,773 | | 19,774 | 19,774 | | 19,774 | 19,774 |
| Assigned-Economic Uncertainty | 87,000 | | 87,000 | 87,000 | | 87,000 | - | | 0 |
| Other Assignments | 745,279 | | 745,279 | 293,647 | | 293,647 | (127,412) | | (127,412) |
| Unassigned/Unappropriated | - | | 0 | - | | 0 | - | | 0 |
| Total | 846,779 | 79,773 | 926,552 | 395,147 | 19,774 | 414,921 | (112,912) | 19,774 | (93,138) |

Estimated Funded ADA

Funded ADA is estimated using Necessary Small School Band #1

Page 1 of 1

[illegible]

| 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) | 15.65 | 15.65 | 23.00 | 23.00 | 7.35 | 47.0% |
| 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) | 15.65 | 15.65 | 23.00 | 23.00 | 7.35 | 47.0% |
| 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) | 15.65 | 15.65 | 23.00 | 23.00 | 7.35 | 47.0% |
| 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) | | | | | | |

| 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 | | | | | | |

| 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% |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2024-25 Expenditures |
|--|---|---------------------------------|--------------------------------------|----------------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 1,277,523.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 88,846.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 111,251.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 102,882.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 214,133.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 112,382.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 1,086,926.00 |
| Section II - Expenditures Per ADA | | | | 2024-25 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | | | 23.00 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 47,257.65 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | Total | | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | | 863,871.45 | | 57,706.84 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | | 0.00 | | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | | 863,871.45 | | 57,706.84 |
| B. Required effort (Line A.2 times 90%) | | 777,484.31 | | 51,936.16 |
| C. Current year expenditures (Line I.E and Line II.B) | | 1,086,926.00 | | 47,257.65 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | | 0.00 | | 4,678.51 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | | MOE Met | | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages) | | 0.00% | | 9.01% |

| | | |
|--|--------------------|----------------------|
| *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA. | | |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,961.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 707,424.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.27%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 32,574.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 11,957.00

| | |
|---|--------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 1,594.07 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 46,125.07 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (37,436.23) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 8,688.83 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 457,888.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 188,807.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 148,755.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,293.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 59,115.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 12,700.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 123,922.93 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 79,186.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 1,071,666.93 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 4.30% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 0.81% |

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--|-------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 46,125.07 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (20,011.45) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.94%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.93%) times Part III, Line B19); zero if positive | (37,436.23) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (37,436.23) |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 0.81% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-18718.12) is applied to the current year calculation and the remainder (\$-18718.11) is deferred to one or more future years: | 2.56% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12478.74) is applied to the current year calculation and the remainder (\$-24957.49) is deferred to one or more future years: | 3.14% |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | (37,436.23) |

Approved
indirect
cost rate: 5.94%

Highest
rate used
in any
program: 5.93%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|---|---|--------------|
| 01 | 2600 | 61,011.00 | 3,620.00 | 5.93% |
| 01 | 3010 | 88,494.00 | 352.00 | 0.40% |
| 01 | 6500 | 80,639.00 | 3,127.00 | 3.88% |
| 01 | 6762 | 5,000.00 | 280.00 | 5.60% |
| 01 | 7435 | 27,158.00 | 1,589.00 | 5.85% |

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 | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |
| 2) Federal Revenue | | 8100-8299 | 450.00 | 461.00 | 0.00 | 461.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 5,094.00 | 4,189.00 | 13,555.90 | 3,720.00 | (469.00) | -11.2% |
| 4) Other Local Revenue | | 8600-8799 | 29,629.00 | 29,629.00 | 24,094.52 | 48,256.00 | 18,627.00 | 62.9% |
| 5) TOTAL, REVENUES | | | 419,095.00 | 405,189.00 | 640,008.29 | 326,576.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 101,220.00 | 119,971.00 | 66,824.86 | 158,296.00 | (38,325.00) | -31.9% |
| 2) Classified Salaries | | 2000-2999 | 179,913.00 | 185,415.00 | 95,332.52 | 171,998.00 | 13,417.00 | 7.2% |
| 3) Employee Benefits | | 3000-3999 | 100,691.00 | 127,901.00 | 63,243.50 | 122,905.00 | 4,996.00 | 3.9% |
| 4) Books and Supplies | | 4000-4999 | 47,293.00 | 51,293.00 | 18,493.66 | 41,193.00 | 10,100.00 | 19.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 186,830.00 | 197,997.00 | 80,242.46 | 179,653.00 | 18,344.00 | 9.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 1,244.06 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 2,114.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (11,773.00) | (10,455.00) | 0.00 | (8,968.00) | (1,487.00) | 14.2% |
| 9) TOTAL, EXPENDITURES | | | 604,174.00 | 672,122.00 | 327,495.06 | 665,077.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (185,079.00) | (266,933.00) | 312,513.23 | (338,501.00) | | |
| 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 | 30,133.00 | 22,174.00 | 0.00 | 0.00 | 22,174.00 | 100.0% |
| 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 | (27,365.00) | (39,672.00) | 0.00 | (71,599.00) | (31,927.00) | 80.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (57,498.00) | (61,846.00) | 0.00 | (71,599.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (242,577.00) | (328,779.00) | 312,513.23 | (410,100.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 668,096.00 | 1,256,879.00 | | 1,256,879.00 | 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) | | | 668,096.00 | 1,256,879.00 | | 1,256,879.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 668,096.00 | 1,256,879.00 | | 1,256,879.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 425,519.00 | 928,100.00 | | 846,779.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 12,000.00 | 12,000.00 | | 12,000.00 | | |
| 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 | 324,019.00 | 826,600.00 | | 745,279.00 | | |
| 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 | 118,763.00 | 134,737.00 | 369,411.00 | 39,432.00 | (95,305.00) | -70.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,200.00 | 4,600.00 | 64,579.00 | 3,130.00 | (1,470.00) | -32.0% |
| State Aid - Prior Years | | 8019 | 0.00 | (50,481.00) | 0.00 | (50,477.00) | 4.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 2,610.00 | 2,592.00 | 1,296.20 | 2,592.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 302.00 | 742.00 | 864.68 | 742.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 257,710.00 | 276,046.00 | 152,743.07 | 276,046.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 11,281.00 | 12,583.00 | 12,198.74 | 12,583.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 215.00 | 221.00 | 141.70 | 221.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,655.00 | 2,594.00 | 1,123.48 | 2,594.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (11,814.00) | (12,724.00) | 0.00 | (12,724.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |
| 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 | | | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |

| 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 | 450.00 | 461.00 | 0.00 | 461.00 | 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 | | | 450.00 | 461.00 | 0.00 | 461.00 | 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 | 1,766.00 | 598.00 | 598.00 | 598.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,328.00 | 3,591.00 | 7,214.90 | 3,122.00 | (469.00) | -13.1% |
| 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 | | |

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 | 5,743.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,094.00 | 4,189.00 | 13,555.90 | 3,720.00 | (469.00) | -11.2% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | 24,046.52 | 40,000.00 | 30,000.00 | 300.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue | | 8699 | 19,629.00 | 19,629.00 | 48.00 | 8,256.00 | (11,373.00) | -57.9% |
| 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 | | | 29,629.00 | 29,629.00 | 24,094.52 | 48,256.00 | 18,627.00 | 62.9% |
| TOTAL, REVENUES | | | 419,095.00 | 405,189.00 | 640,008.29 | 326,576.00 | (78,613.00) | -19.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 39,140.00 | 53,604.00 | 27,953.09 | 49,364.00 | 4,240.00 | 7.9% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 62,080.00 | 66,367.00 | 38,871.77 | 108,932.00 | (42,565.00) | -64.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 101,220.00 | 119,971.00 | 66,824.86 | 158,296.00 | (38,325.00) | -31.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 39,606.00 | 35,632.00 | 18,926.22 | 45,217.00 | (9,585.00) | -26.9% |
| Classified Support Salaries | | 2200 | 62,976.00 | 62,041.00 | 39,186.93 | 67,029.00 | (4,988.00) | -8.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 56,381.00 | 61,142.00 | 30,501.34 | 51,682.00 | 9,460.00 | 15.5% |
| Other Classified Salaries | | 2900 | 20,950.00 | 26,600.00 | 6,718.03 | 8,070.00 | 18,530.00 | 69.7% |
| TOTAL, CLASSIFIED SALARIES | | | 179,913.00 | 185,415.00 | 95,332.52 | 171,998.00 | 13,417.00 | 7.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 19,243.00 | 22,694.00 | 12,592.12 | 23,262.00 | (568.00) | -2.5% |
| PERS | | 3201-3202 | 35,586.00 | 41,885.00 | 17,558.82 | 35,853.00 | 6,032.00 | 14.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 15,231.00 | 15,354.00 | 7,187.17 | 17,648.00 | (2,294.00) | -14.9% |
| Health and Welfare Benefits | | 3401-3402 | 24,754.00 | 41,586.00 | 22,516.27 | 39,999.00 | 1,587.00 | 3.8% |
| Unemployment Insurance | | 3501-3502 | 141.00 | 152.00 | 81.14 | 146.00 | 6.00 | 3.9% |
| Workers' Compensation | | 3601-3602 | 5,736.00 | 6,230.00 | 3,307.98 | 5,997.00 | 233.00 | 3.7% |
| 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 | | | 100,691.00 | 127,901.00 | 63,243.50 | 122,905.00 | 4,996.00 | 3.9% |
| BOOKS AND SUPPLIES | | | | | | | | |

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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 47,293.00 | 45,293.00 | 18,493.66 | 35,193.00 | 10,100.00 | 22.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 47,293.00 | 51,293.00 | 18,493.66 | 41,193.00 | 10,100.00 | 19.7% |
| 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 | 6,543.00 | 5,543.00 | 11,365.26 | 4,543.00 | 1,000.00 | 18.0% |
| Dues and Memberships | | 5300 | 1,966.00 | 1,966.00 | 695.00 | 2,323.00 | (357.00) | -18.2% |
| Insurance | | 5400-5450 | 9,700.00 | 10,154.00 | 11,010.42 | 11,014.00 | (860.00) | -8.5% |
| Operations and Housekeeping Services | | 5500 | 44,050.00 | 45,050.00 | 26,259.56 | 45,850.00 | (800.00) | -1.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 33,399.00 | 41,482.00 | 10,095.18 | 38,066.00 | 3,416.00 | 8.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 60,653.00 | 63,283.00 | 16,199.12 | 63,095.00 | 188.00 | 0.3% |
| Communications | | 5900 | 30,519.00 | 30,519.00 | 4,617.92 | 14,762.00 | 15,757.00 | 51.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 186,830.00 | 197,997.00 | 80,242.46 | 179,653.00 | 18,344.00 | 9.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 1,244.06 | 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 | 1,244.06 | 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 | 2,114.00 | 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% |

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) | | | 0.00 | 0.00 | 2,114.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (11,773.00) | (10,455.00) | 0.00 | (8,968.00) | (1,487.00) | 14.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (11,773.00) | (10,455.00) | 0.00 | (8,968.00) | (1,487.00) | 14.2% |
| TOTAL, EXPENDITURES | | | 604,174.00 | 672,122.00 | 327,495.06 | 665,077.00 | 7,045.00 | 1.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 | 30,133.00 | 22,174.00 | 0.00 | 0.00 | 22,174.00 | 100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 30,133.00 | 22,174.00 | 0.00 | 0.00 | 22,174.00 | 100.0% |
| 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 | | | | | | | | |

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 | (27,365.00) | (39,661.00) | 0.00 | (71,588.00) | (31,927.00) | 80.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | (11.00) | 0.00 | (11.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (27,365.00) | (39,672.00) | 0.00 | (71,599.00) | (31,927.00) | 80.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (57,498.00) | (61,846.00) | 0.00 | (71,599.00) | (9,753.00) | 15.8% |

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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 84,850.00 | 83,531.00 | 55,084.00 | 85,352.00 | 1,821.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 168,533.00 | 93,166.00 | 90,286.38 | 88,467.00 | (4,699.00) | -5.0% |
| 4) Other Local Revenue | | 8600-8799 | 106,552.00 | 173,473.00 | 107,365.58 | 127,716.00 | (45,757.00) | -26.4% |
| 5) TOTAL, REVENUES | | | 359,935.00 | 350,170.00 | 252,735.96 | 301,535.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 74,732.00 | 87,346.00 | 44,734.37 | 86,225.00 | 1,121.00 | 1.3% |
| 2) Classified Salaries | | 2000-2999 | 112,352.00 | 116,978.00 | 47,546.59 | 80,297.00 | 36,681.00 | 31.4% |
| 3) Employee Benefits | | 3000-3999 | 110,874.00 | 114,737.00 | 41,057.35 | 96,664.00 | 18,073.00 | 15.8% |
| 4) Books and Supplies | | 4000-4999 | 17,854.00 | 60,105.00 | 55.96 | 75,661.00 | (15,556.00) | -25.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 50,395.00 | 50,498.00 | 28,369.33 | 50,498.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 111,251.00 | 66,251.47 | 111,251.00 | 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 | 11,773.00 | 10,455.00 | 0.00 | 8,968.00 | 1,487.00 | 14.2% |
| 9) TOTAL, EXPENDITURES | | | 377,980.00 | 551,370.00 | 228,015.07 | 509,564.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (18,045.00) | (201,200.00) | 24,720.89 | (208,029.00) | | |
| 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 | 27,000.00 | 102,882.00 | 0.00 | 102,882.00 | 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 | 27,365.00 | 39,672.00 | 0.00 | 71,599.00 | 31,927.00 | 80.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 365.00 | (63,210.00) | 0.00 | (31,283.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (17,680.00) | (264,410.00) | 24,720.89 | (239,312.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 242,766.00 | 317,832.00 | | 319,085.00 | 1,253.00 | 0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 242,766.00 | 317,832.00 | | 319,085.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 242,766.00 | 317,832.00 | | 319,085.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 225,086.00 | 53,422.00 | | 79,773.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 225,086.00 | 53,422.00 | | 79,773.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 | 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 | 58,332.00 | 58,044.00 | 40,086.00 | 59,784.00 | 1,740.00 | 3.0% |
| 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 | 5,471.00 | 4,013.00 | 1,024.00 | 4,094.00 | 81.00 | 2.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 10,000.00 | 10,000.00 | 2,500.00 | 10,000.00 | 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 | 11,047.00 | 11,474.00 | 11,474.00 | 11,474.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 84,850.00 | 83,531.00 | 55,084.00 | 85,352.00 | 1,821.00 | 2.2% |
| 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 | 1,354.00 | 1,542.00 | 3,667.38 | 1,340.00 | (202.00) | -13.1% |
| 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% |

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 | 167,179.00 | 91,624.00 | 86,619.00 | 87,127.00 | (4,497.00) | -4.9% |
| TOTAL, OTHER STATE REVENUE | | | 168,533.00 | 93,166.00 | 90,286.38 | 88,467.00 | (4,699.00) | -5.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 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 | | |

| 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 | 60,295.00 | 126,440.00 | 79,591.58 | 112,044.00 | (14,396.00) | -11.4% |
| 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 | 46,257.00 | 47,033.00 | 27,774.00 | 15,672.00 | (31,361.00) | -66.7% |
| 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 | | | 106,552.00 | 173,473.00 | 107,365.58 | 127,716.00 | (45,757.00) | -26.4% |
| TOTAL, REVENUES | | | 359,935.00 | 350,170.00 | 252,735.96 | 301,535.00 | (48,635.00) | -13.9% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 56,520.00 | 75,134.00 | 42,784.37 | 74,013.00 | 1,121.00 | 1.5% |
| Certificated Pupil Support Salaries | | 1200 | 6,000.00 | 0.00 | 1,950.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,212.00 | 12,212.00 | 0.00 | 12,212.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 74,732.00 | 87,346.00 | 44,734.37 | 86,225.00 | 1,121.00 | 1.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 53,134.00 | 54,920.00 | 26,907.31 | 42,698.00 | 12,222.00 | 22.3% |
| Classified Support Salaries | | 2200 | 4,000.00 | 6,500.00 | 0.00 | 0.00 | 6,500.00 | 100.0% |
| 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 | 55,218.00 | 55,558.00 | 20,639.28 | 37,599.00 | 17,959.00 | 32.3% |
| TOTAL, CLASSIFIED SALARIES | | | 112,352.00 | 116,978.00 | 47,546.59 | 80,297.00 | 36,681.00 | 31.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 31,642.00 | 34,937.00 | 7,783.14 | 34,233.00 | 704.00 | 2.0% |
| PERS | | 3201-3202 | 30,392.00 | 31,454.00 | 11,234.95 | 19,754.00 | 11,700.00 | 37.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,680.00 | 10,227.00 | 4,285.91 | 8,151.00 | 2,076.00 | 20.3% |
| Health and Welfare Benefits | | 3401-3402 | 35,248.00 | 33,846.00 | 15,824.67 | 31,046.00 | 2,800.00 | 8.3% |
| Unemployment Insurance | | 3501-3502 | 95.00 | 102.00 | 46.08 | 83.00 | 19.00 | 18.6% |
| Workers' Compensation | | 3601-3602 | 3,817.00 | 4,171.00 | 1,882.60 | 3,397.00 | 774.00 | 18.6% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| 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 | | | 110,874.00 | 114,737.00 | 41,057.35 | 96,664.00 | 18,073.00 | 15.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 11,342.00 | 0.00 | 3,000.00 | 8,342.00 | 73.5% |
| Books and Other Reference Materials | | 4200 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 16,854.00 | 38,763.00 | 55.96 | 37,584.00 | 1,179.00 | 3.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 10,000.00 | 0.00 | 10,293.00 | (293.00) | -2.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 24,784.00 | (24,784.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 17,854.00 | 60,105.00 | 55.96 | 75,661.00 | (15,556.00) | -25.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 | 50,395.00 | 50,498.00 | 28,369.33 | 50,498.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 50,395.00 | 50,498.00 | 28,369.33 | 50,498.00 | 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 | 45,000.00 | 0.00 | 45,000.00 | 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 | 66,251.00 | 66,251.47 | 66,251.00 | 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 | 111,251.00 | 66,251.47 | 111,251.00 | 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 | | | | | | | | |

| 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 | 11,773.00 | 10,455.00 | 0.00 | 8,968.00 | 1,487.00 | 14.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 11,773.00 | 10,455.00 | 0.00 | 8,968.00 | 1,487.00 | 14.2% |
| TOTAL, EXPENDITURES | | | 377,980.00 | 551,370.00 | 228,015.07 | 509,564.00 | 41,806.00 | 7.6% |
| 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 | 27,000.00 | 102,882.00 | 0.00 | 102,882.00 | 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 | | | 27,000.00 | 102,882.00 | 0.00 | 102,882.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 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 | 27,365.00 | 39,661.00 | 0.00 | 71,588.00 | 31,927.00 | 80.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 11.00 | 0.00 | 11.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 27,365.00 | 39,672.00 | 0.00 | 71,599.00 | 31,927.00 | 80.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 365.00 | (63,210.00) | 0.00 | (31,283.00) | (31,927.00) | 50.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |
| 2) Federal Revenue | | 8100-8299 | 85,300.00 | 83,992.00 | 55,084.00 | 85,813.00 | 1,821.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 173,627.00 | 97,355.00 | 103,842.28 | 92,187.00 | (5,168.00) | -5.3% |
| 4) Other Local Revenue | | 8600-8799 | 136,181.00 | 203,102.00 | 131,460.10 | 175,972.00 | (27,130.00) | -13.4% |
| 5) TOTAL, REVENUES | | | 779,030.00 | 755,359.00 | 892,744.25 | 628,111.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 175,952.00 | 207,317.00 | 111,559.23 | 244,521.00 | (37,204.00) | -17.9% |
| 2) Classified Salaries | | 2000-2999 | 292,265.00 | 302,393.00 | 142,879.11 | 252,295.00 | 50,098.00 | 16.6% |
| 3) Employee Benefits | | 3000-3999 | 211,565.00 | 242,638.00 | 104,300.85 | 219,569.00 | 23,069.00 | 9.5% |
| 4) Books and Supplies | | 4000-4999 | 65,147.00 | 111,398.00 | 18,549.62 | 116,854.00 | (5,456.00) | -4.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 237,225.00 | 248,495.00 | 108,611.79 | 230,151.00 | 18,344.00 | 7.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 111,251.00 | 67,495.53 | 111,251.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 2,114.00 | 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 | | | 982,154.00 | 1,223,492.00 | 555,510.13 | 1,174,641.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (203,124.00) | (468,133.00) | 337,234.12 | (546,530.00) | | |
| 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 | 57,133.00 | 125,056.00 | 0.00 | 102,882.00 | 22,174.00 | 17.7% |
| 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 | | | (57,133.00) | (125,056.00) | 0.00 | (102,882.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (260,257.00) | (593,189.00) | 337,234.12 | (649,412.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 910,862.00 | 1,574,711.00 | | 1,575,964.00 | 1,253.00 | 0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 910,862.00 | 1,574,711.00 | | 1,575,964.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 910,862.00 | 1,574,711.00 | | 1,575,964.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 650,605.00 | 981,522.00 | | 926,552.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| 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 | 12,000.00 | 12,000.00 | | 12,000.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 225,086.00 | 53,422.00 | | 79,773.00 | | |
| 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 | 324,019.00 | 826,600.00 | | 745,279.00 | | |
| 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 | 118,763.00 | 134,737.00 | 369,411.00 | 39,432.00 | (95,305.00) | -70.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,200.00 | 4,600.00 | 64,579.00 | 3,130.00 | (1,470.00) | -32.0% |
| State Aid - Prior Years | | 8019 | 0.00 | (50,481.00) | 0.00 | (50,477.00) | 4.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 2,610.00 | 2,592.00 | 1,296.20 | 2,592.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 302.00 | 742.00 | 864.68 | 742.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 257,710.00 | 276,046.00 | 152,743.07 | 276,046.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 11,281.00 | 12,583.00 | 12,198.74 | 12,583.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 215.00 | 221.00 | 141.70 | 221.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,655.00 | 2,594.00 | 1,123.48 | 2,594.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (11,814.00) | (12,724.00) | 0.00 | (12,724.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |
| 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 | | | 383,922.00 | 370,910.00 | 602,357.87 | 274,139.00 | (96,771.00) | -26.1% |

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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 450.00 | 461.00 | 0.00 | 461.00 | 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 | 58,332.00 | 58,044.00 | 40,086.00 | 59,784.00 | 1,740.00 | 3.0% |
| 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 | 5,471.00 | 4,013.00 | 1,024.00 | 4,094.00 | 81.00 | 2.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 10,000.00 | 10,000.00 | 2,500.00 | 10,000.00 | 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 | 11,047.00 | 11,474.00 | 11,474.00 | 11,474.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 85,300.00 | 83,992.00 | 55,084.00 | 85,813.00 | 1,821.00 | 2.2% |
| 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 | 1,766.00 | 598.00 | 598.00 | 598.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,682.00 | 5,133.00 | 10,882.28 | 4,462.00 | (671.00) | -13.1% |
| 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% |

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 | 167,179.00 | 91,624.00 | 92,362.00 | 87,127.00 | (4,497.00) | -4.9% |
| TOTAL, OTHER STATE REVENUE | | | 173,627.00 | 97,355.00 | 103,842.28 | 92,187.00 | (5,168.00) | -5.3% |
| 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 | 10,000.00 | 10,000.00 | 24,046.52 | 40,000.00 | 30,000.00 | 300.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2024-25 Second Interim
General Fund
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 | 79,924.00 | 146,069.00 | 79,639.58 | 120,300.00 | (25,769.00) | -17.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 46,257.00 | 47,033.00 | 27,774.00 | 15,672.00 | (31,361.00) | -66.7% |
| 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 | | | 136,181.00 | 203,102.00 | 131,460.10 | 175,972.00 | (27,130.00) | -13.4% |
| TOTAL, REVENUES | | | 779,030.00 | 755,359.00 | 892,744.25 | 628,111.00 | (127,248.00) | -16.8% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 95,660.00 | 128,738.00 | 70,737.46 | 123,377.00 | 5,361.00 | 4.2% |
| Certificated Pupil Support Salaries | | 1200 | 6,000.00 | 0.00 | 1,950.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 74,292.00 | 78,579.00 | 38,871.77 | 121,144.00 | (42,565.00) | -54.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 175,952.00 | 207,317.00 | 111,559.23 | 244,521.00 | (37,204.00) | -17.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 92,740.00 | 90,552.00 | 45,833.53 | 87,915.00 | 2,637.00 | 2.9% |
| Classified Support Salaries | | 2200 | 66,976.00 | 68,541.00 | 39,186.93 | 67,029.00 | 1,512.00 | 2.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 56,381.00 | 61,142.00 | 30,501.34 | 51,682.00 | 9,460.00 | 15.5% |
| Other Classified Salaries | | 2900 | 76,168.00 | 82,158.00 | 27,357.31 | 45,669.00 | 36,489.00 | 44.4% |
| TOTAL, CLASSIFIED SALARIES | | | 292,265.00 | 302,393.00 | 142,879.11 | 252,295.00 | 50,098.00 | 16.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 50,885.00 | 57,631.00 | 20,375.26 | 57,495.00 | 136.00 | 0.2% |
| PERS | | 3201-3202 | 65,978.00 | 73,339.00 | 28,793.77 | 55,607.00 | 17,732.00 | 24.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 24,911.00 | 25,581.00 | 11,473.08 | 25,799.00 | (218.00) | -0.9% |
| Health and Welfare Benefits | | 3401-3402 | 60,002.00 | 75,432.00 | 38,340.94 | 71,045.00 | 4,387.00 | 5.8% |
| Unemployment Insurance | | 3501-3502 | 236.00 | 254.00 | 127.22 | 229.00 | 25.00 | 9.8% |
| Workers' Compensation | | 3601-3602 | 9,553.00 | 10,401.00 | 5,190.58 | 9,394.00 | 1,007.00 | 9.7% |
| 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% |

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 | | | 211,565.00 | 242,638.00 | 104,300.85 | 219,569.00 | 23,069.00 | 9.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 11,342.00 | 0.00 | 3,000.00 | 8,342.00 | 73.5% |
| Books and Other Reference Materials | | 4200 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 64,147.00 | 84,056.00 | 18,549.62 | 72,777.00 | 11,279.00 | 13.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 16,000.00 | 0.00 | 16,293.00 | (293.00) | -1.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 24,784.00 | (24,784.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 65,147.00 | 111,398.00 | 18,549.62 | 116,854.00 | (5,456.00) | -4.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,543.00 | 5,543.00 | 11,365.26 | 4,543.00 | 1,000.00 | 18.0% |
| Dues and Memberships | | 5300 | 1,966.00 | 1,966.00 | 695.00 | 2,323.00 | (357.00) | -18.2% |
| Insurance | | 5400-5450 | 9,700.00 | 10,154.00 | 11,010.42 | 11,014.00 | (860.00) | -8.5% |
| Operations and Housekeeping Services | | 5500 | 44,050.00 | 45,050.00 | 26,259.56 | 45,850.00 | (800.00) | -1.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 33,399.00 | 41,482.00 | 10,095.18 | 38,066.00 | 3,416.00 | 8.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 111,048.00 | 113,781.00 | 44,568.45 | 113,593.00 | 188.00 | 0.2% |
| Communications | | 5900 | 30,519.00 | 30,519.00 | 4,617.92 | 14,762.00 | 15,757.00 | 51.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 237,225.00 | 248,495.00 | 108,611.79 | 230,151.00 | 18,344.00 | 7.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 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 | 66,251.00 | 67,495.53 | 66,251.00 | 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 | 111,251.00 | 67,495.53 | 111,251.00 | 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 | 2,114.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |

2024-25 Second Interim
General Fund
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) | | | 0.00 | 0.00 | 2,114.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 982,154.00 | 1,223,492.00 | 555,510.13 | 1,174,641.00 | 48,851.00 | 4.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 | 57,133.00 | 125,056.00 | 0.00 | 102,882.00 | 22,174.00 | 17.7% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 57,133.00 | 125,056.00 | 0.00 | 102,882.00 | 22,174.00 | 17.7% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |

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) | | | (57,133.00) | (125,056.00) | 0.00 | (102,882.00) | (22,174.00) | 17.7% |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 34,673.00 |
| 6300 | Lottery: Instructional Materials | 8,140.00 |
| 6546 | Mental Health-Related Services | 2,144.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 12,715.00 |
| 7399 | LCFF Equity Multiplier | 13,679.00 |
| 9010 | Other Restricted Local | 8,422.00 |
| Total, Restricted Balance | | 79,773.00 |

| 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) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (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 | 274,139.00 | 9.79% | 300,979.00 | (.01%) | 300,947.00 |
| 2. Federal Revenues | 8100-8299 | 461.00 | (2.39%) | 450.00 | 0.00% | 450.00 |
| 3. Other State Revenues | 8300-8599 | 3,720.00 | 6.99% | 3,980.00 | 0.00% | 3,980.00 |
| 4. Other Local Revenues | 8600-8799 | 48,256.00 | (39.64%) | 29,129.00 | 0.00% | 29,129.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | (71,599.00) | 44.89% | (103,740.00) | 49.16% | (154,740.00) |
| 6. Total (Sum lines A1 thru A5c) | | 254,977.00 | (9.48%) | 230,798.00 | (22.11%) | 179,766.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 158,296.00 | | 159,443.00 |
| b. Step & Column Adjustment | | | | 1,147.00 | | 1,170.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 158,296.00 | .72% | 159,443.00 | .73% | 160,613.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 171,998.00 | | 181,673.00 |
| b. Step & Column Adjustment | | | | 664.00 | | 4,800.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 9,011.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 171,998.00 | 5.63% | 181,673.00 | 2.64% | 186,473.00 |
| 3. Employee Benefits | 3000-3999 | 122,905.00 | 3.23% | 126,870.00 | 1.69% | 129,008.00 |
| 4. Books and Supplies | 4000-4999 | 41,193.00 | 6.23% | 43,758.00 | 5.23% | 46,046.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 179,653.00 | 0.00% | 179,653.00 | (2.78%) | 174,653.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (8,968.00) | 0.00% | (8,968.00) | 0.00% | (8,968.00) |
| 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) | | 665,077.00 | 2.61% | 682,429.00 | .79% | 687,825.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (410,100.00) | | (451,631.00) | | (508,059.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,256,879.00 | | 846,779.00 | | 395,148.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 846,779.00 | | 395,148.00 | | (112,911.00) |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 14,500.00 | | 14,500.00 | | 14,500.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 745,279.00 | | 276,212.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 17,436.00 | | (127,411.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 846,779.00 | | 395,148.00 | | (112,911.00) |
| 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 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 17,436.00 | | (127,411.00) |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 87,000.00 | | 104,436.00 | | (127,411.00) |
| 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. | | | | | | |
| B2d- Adjustment moving Classified salaries from Rest to Unrestricted | | | | | | |

| 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 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 85,352.00 | (3.48%) | 82,384.00 | (1.25%) | 81,351.00 |
| 3. Other State Revenues | 8300-8599 | 88,467.00 | (20.87%) | 70,003.00 | 0.00% | 70,003.00 |
| 4. Other Local Revenues | 8600-8799 | 127,716.00 | (38.93%) | 78,000.00 | 0.00% | 78,000.00 |
| 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 | 71,599.00 | 44.89% | 103,740.00 | 49.16% | 154,740.00 |
| 6. Total (Sum lines A1 thru A5c) | | 373,134.00 | (10.45%) | 334,127.00 | 14.95% | 384,094.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 86,225.00 | | 86,225.00 |
| b. Step & Column Adjustment | | | | 0.00 | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 86,225.00 | 0.00% | 86,225.00 | 0.00% | 86,225.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 80,297.00 | | 70,297.00 |
| b. Step & Column Adjustment | | | | 0.00 | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (10,000.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 80,297.00 | (12.45%) | 70,297.00 | 0.00% | 70,297.00 |
| 3. Employee Benefits | 3000-3999 | 96,664.00 | (3.95%) | 92,843.00 | 0.00% | 92,843.00 |
| 4. Books and Supplies | 4000-4999 | 75,661.00 | (29.90%) | 53,036.00 | (18.92%) | 43,004.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 50,498.00 | (9.39%) | 45,757.00 | 0.00% | 45,757.00 |
| 6. Capital Outlay | 6000-6999 | 111,251.00 | (91.01%) | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 8,968.00 | 0.00% | 8,968.00 | 0.00% | 8,968.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 102,882.00 | (73.76%) | 27,000.00 | 0.00% | 27,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 612,446.00 | (35.65%) | 394,126.00 | (2.55%) | 384,094.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (239,312.00) | | (59,999.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 319,085.00 | | 79,773.00 | | 19,774.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 79,773.00 | | 19,774.00 | | 19,774.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 79,773.00 | | 19,774.00 | | 19,774.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 79,773.00 | | 19,774.00 | | 19,774.00 |
| 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. | | | | | | |
| B2d- moving Classified salaries from Rest to unrestricted | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 274,139.00 | 9.79% | 300,979.00 | (.01%) | 300,947.00 |
| 2. Federal Revenues | 8100-8299 | 85,813.00 | (3.47%) | 82,834.00 | (1.25%) | 81,801.00 |
| 3. Other State Revenues | 8300-8599 | 92,187.00 | (19.75%) | 73,983.00 | 0.00% | 73,983.00 |
| 4. Other Local Revenues | 8600-8799 | 175,972.00 | (39.12%) | 107,129.00 | 0.00% | 107,129.00 |
| 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) | | 628,111.00 | (10.06%) | 564,925.00 | (.19%) | 563,860.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 244,521.00 | | 245,668.00 |
| b. Step & Column Adjustment | | | | 1,147.00 | | 1,170.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 244,521.00 | .47% | 245,668.00 | .48% | 246,838.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 252,295.00 | | 251,970.00 |
| b. Step & Column Adjustment | | | | 664.00 | | 4,800.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (989.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 252,295.00 | (.13%) | 251,970.00 | 1.90% | 256,770.00 |
| 3. Employee Benefits | 3000-3999 | 219,569.00 | .07% | 219,713.00 | .97% | 221,851.00 |
| 4. Books and Supplies | 4000-4999 | 116,854.00 | (17.17%) | 96,794.00 | (8.00%) | 89,050.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 230,151.00 | (2.06%) | 225,410.00 | (2.22%) | 220,410.00 |
| 6. Capital Outlay | 6000-6999 | 111,251.00 | (91.01%) | 10,000.00 | 0.00% | 10,000.00 |
| 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 | 102,882.00 | (73.76%) | 27,000.00 | 0.00% | 27,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 1,277,523.00 | (15.73%) | 1,076,555.00 | (.43%) | 1,071,919.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (649,412.00) | | (511,630.00) | | (508,059.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 1,575,964.00 | | 926,552.00 | | 414,922.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 926,552.00 | | 414,922.00 | | (93,137.00) |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 14,500.00 | | 14,500.00 | | 14,500.00 |
| b. Restricted | 9740 | 79,773.00 | | 19,774.00 | | 19,774.00 |
| 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 | 745,279.00 | | 276,212.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 87,000.00 | | 87,000.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 17,436.00 | | (127,411.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 926,552.00 | | 414,922.00 | | (93,137.00) |
| 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 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 17,436.00 | | (127,411.00) |
| 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 | | 104,436.00 | | (127,411.00) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.81% | | 9.70% | | (11.89%) |
| 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? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 23.00 | | 15.65 | | 15.65 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 1,277,523.00 | | 1,076,555.00 | | 1,071,919.00 |
| 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) | | 1,277,523.00 | | 1,076,555.00 | | 1,071,919.00 |
| 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) | | 63,876.15 | | 53,827.75 | | 53,595.95 |
| 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 | | NO |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|-----------------------|----------------------------|----------------|---------|
| | Projected Year Totals | Projected Year Totals | | |
| | (Form 01CSI, Item 1A) | (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | | | | |
| District Regular | 23.00 | 15.65 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 23.00 | 15.65 | (32.0%) | Not Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 23.00 | 15.65 | | |
| Charter School | | | | |
| Total ADA | 23.00 | 15.65 | (32.0%) | Not Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 23.00 | 15.65 | | |
| Charter School | | | | |
| Total ADA | 23.00 | 15.65 | (32.0%) | 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)

ADA is less than 1st Interim after review of Independent Study and qualified number of students.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| | | Enrollment | | Percent Change | Status |
|-------------------------------|------------------|--|-------------------------------------|----------------|---------|
| Fiscal Year | | First Interim (Form 01CSI, Item 2A) | Second Interim CALPADS/Projected | | |
| Current Year (2024-25) | District Regular | 28.00 | 23.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 28.00 | 23.00 | (17.9%) | Not Met |
| 1st Subsequent Year (2025-26) | District Regular | 28.00 | 23.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 28.00 | 23.00 | (17.9%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 28.00 | 23.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 28.00 | 23.00 | (17.9%) | Not Met |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to the small enrollment numbers any small change in enrollment results in a large percentage of change.

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 | 52 | 54 |
| | Charter School | | |
| | Total ADA/Enrollment | 52 | 54 |
| Second Prior Year (2022-23) | | | |
| | District Regular | 47 | 45 |
| | Charter School | | |
| | Total ADA/Enrollment | 47 | 45 |
| First Prior Year (2023-24) | | | |
| | District Regular | 16 | 41 |
| | Charter School | 0 | |
| | Total ADA/Enrollment | 16 | 41 |
| Historical Average Ratio: | | | 79.9% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 80.4% |

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 | 16 | 23 | |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 16 | 23 | 69.6% Met |
| 1st Subsequent Year (2025-26) | | | | |
| | District Regular | 16 | 23 | |
| | Charter School | | | |
| | Total ADA/Enrollment | 16 | 23 | 69.6% Met |
| 2nd Subsequent Year (2026-27) | | | | |
| | District Regular | 16 | 23 | |
| | Charter School | | | |
| | Total ADA/Enrollment | 16 | 23 | 69.6% 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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Current year ADA has not been updated to correlate with the enrollment numbers.

4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | First Interim | Second Interim | Percent Change | Status |
| | (Form 01CSI, Item 4A) | Projected Year Totals | | |
| Current Year (2024-25) | 421,391.00 | 324,616.00 | (23.0%) | Not Met |
| 1st Subsequent Year (2025-26) | 434,213.00 | 300,979.00 | (30.7%) | Not Met |
| 2nd Subsequent Year (2026-27) | 432,429.00 | 300,979.00 | (30.4%) | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Current year LCFF has been adjusted for ELOP penalties & revised S&C funding. Two subsequent years are reduced due to revised ADA numbers as well as inclusion of prior year repayment of overstated ADA (\$103,000 annually).

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) | 355,302.61 | 545,093.57 | 65.2% |
| Second Prior Year (2022-23) | 531,324.79 | 737,499.47 | 72.0% |
| First Prior Year (2023-24) | 409,988.89 | 622,816.62 | 65.8% |
| | Historical Average Ratio: | | 67.7% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 5% | 5% | 5% |
| | 62.7% to 72.7% | 62.7% to 72.7% | 62.7% to 72.7% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2024-25) | 453,199.00 | 665,077.00 | 68.1% | Met |
| 1st Subsequent Year (2025-26) | 467,986.00 | 682,429.00 | 68.6% | Met |
| 2nd Subsequent Year (2026-27) | 476,094.00 | 687,825.00 | 69.2% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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) | 83,992.00 | 85,813.00 | 2.2% | No |
| 1st Subsequent Year (2025-26) | 82,834.00 | 82,834.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 81,801.00 | 81,801.00 | 0.0% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|-----------|-----------|-------|-----|
| Current Year (2024-25) | 97,355.00 | 92,187.00 | -5.3% | Yes |
| 1st Subsequent Year (2025-26) | 73,983.00 | 73,983.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 73,983.00 | 73,983.00 | 0.0% | No |

Explanation:

(required if Yes)

Lottery funding was reduced based on revised P-2 ADA projections.

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

| | | | | |
|-------------------------------|------------|------------|--------|-----|
| Current Year (2024-25) | 203,102.00 | 175,972.00 | -13.4% | Yes |
| 1st Subsequent Year (2025-26) | 107,129.00 | 107,129.00 | 0.0% | No |
| 2nd Subsequent Year (2026-27) | 107,129.00 | 107,129.00 | 0.0% | No |

Explanation:

(required if Yes)

Revised ERATE & Spec Ed reduced due to revised ADA projections

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

| | | | | |
|-------------------------------|------------|------------|------|-----|
| Current Year (2024-25) | 111,398.00 | 116,854.00 | 4.9% | No |
| 1st Subsequent Year (2025-26) | 91,338.00 | 96,794.00 | 6.0% | Yes |
| 2nd Subsequent Year (2026-27) | 83,321.00 | 89,050.00 | 6.9% | Yes |

Explanation:

(required if Yes)

2 Subsequent years are projected higher than 1st Interim due to a shift in expenditures.

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25) | 248,495.00 | 230,151.00 | -7.4% | Yes |
| 1st Subsequent Year (2025-26) | 243,755.00 | 225,410.00 | -7.5% | Yes |
| 2nd Subsequent Year (2026-27) | 220,417.00 | 220,410.00 | 0.0% | No |

Explanation:

(required if Yes)

Current year & 1st Subsequent year have decreased due to a shift in expenditures.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 384,449.00 | 353,972.00 | -7.9% | Not Met |
| 1st Subsequent Year (2025-26) | 263,946.00 | 263,946.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 262,913.00 | 262,913.00 | 0.0% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 359,893.00 | 347,005.00 | -3.6% | Met |
| 1st Subsequent Year (2025-26) | 335,093.00 | 322,204.00 | -3.8% | Met |
| 2nd Subsequent Year (2026-27) | 303,738.00 | 309,460.00 | 1.9% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Lottery funding was reduced based on revised P-2 ADA projections.

Explanation:

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

Revised ERATE & Spec Ed reduced due to revised ADA projections

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

| | | Second Interim Contribution | | Status |
|----|--|-------------------------------|---|---------|
| | | Projected Year Totals | | |
| | | Required Minimum Contribution | (Fund 01, Resource 8150, Objects 8900-8999) | |
| 1. | OMMA/RMA Contribution | 30,622.47 | 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:

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

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

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) | 6.8% | 9.7% | -11.9% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.3% | 3.2% | -4.0% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | |
|-------------------------------|--|---|---|---------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance (Form 011, Section E) | Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2024-25) | (410,100.00) | 665,077.00 | 61.7% | Not Met |
| 1st Subsequent Year (2025-26) | (451,631.00) | 682,429.00 | 66.2% | Not Met |
| 2nd Subsequent Year (2026-27) | (508,059.00) | 687,825.00 | 73.9% | 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)

The district is projected to have large deficits in the current & two subsequent years due to a substantial reduction in funding due to reduced ADA. The district is implementing a new Independent Study program to increase ADA for the kids who don't meet immunization standards. The district will also have to implement reductions in order to maintain fiscal solvency.

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 | |
| | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2024-25) | 926,552.00 | Met |
| 1st Subsequent Year (2025-26) | 414,922.00 | Met |
| 2nd Subsequent Year (2026-27) | (93,137.00) | Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

If ADA increases do not occur in 1st subsequent year, staffing reductions will be necessary to remain fiscally solvent.

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 | |
| | (Form CASH, Line F, June Column) | |
| | | Status |
| Current Year (2024-25) | 947,069.00 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.) | 16 | 16 | 16 |
| 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?

No

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) |
|--|----------------------------------|----------------------------------|
| 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 1,277,523.00 | 1,076,555.00 | 1,071,919.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 1,277,523.00 | 1,076,555.00 | 1,071,919.00 |

| | | | | |
|----|--|------------------|------------------|------------------|
| 4. | Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 63,876.15 | 53,827.75 | 53,595.95 |
| 6. | Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0) | 87,000.00 | 87,000.00 | 87,000.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 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 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 87,000.00 | 87,000.00 | 0.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 17,436.00 | (127,411.00) |
| 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 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 87,000.00 | 104,436.00 | (127,411.00) |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.81% | 9.70% | -11.89% |
| District's Reserve Standard (Section 10B, Line 7): | 87,000.00 | 87,000.00 | 87,000.00 |
| Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

In 2nd subsequent year the district is projecting a negative ending fund balance and therefore does not have sufficient reserves. If ADA increases do not occur in 1st subsequent year, staffing reductions will be necessary to remain fiscally solvent as cash reserves are not sufficient to cover 2nd subsequent year.

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?

Yes

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

Yes, the district has contingent liabilities due to potential recovery of state funds due to compliance concerns for Independent Study & immunization. There may be a recover of State Funding.

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:

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) | (39,661.00) | (71,588.00) | 80.5% | 31,927.00 | Not Met |
| 1st Subsequent Year (2025-26) | (98,546.00) | (103,740.00) | 5.3% | 5,194.00 | Met |
| 2nd Subsequent Year (2026-27) | (92,009.00) | (154,740.00) | 68.2% | 62,731.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 125,056.00 | 102,882.00 | -17.7% | (22,174.00) | Not Met |
| 1st Subsequent Year (2025-26) | 22,174.00 | 27,000.00 | 21.8% | 4,826.00 | Met |
| 2nd Subsequent Year (2026-27) | 22,174.00 | 27,000.00 | 21.8% | 4,826.00 | 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Current year Contributions Increased due to Spec Ed revenues decreased. 2nd Subsequent year has increased contributions due to carryover of restricted funds being fully expensed.

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Current year transfers out were reduced as costs were covered by other Restricted funds.

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)

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

| | | | | |
|---|----|----|----|----|
| | | | | |
| 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)

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 | | 0.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | | 0.00 |
| 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

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|---|----------------|
| 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:

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

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

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

1

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

No

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

n/a

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

n/a

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

| | | | |
|---|--|------------------------|----------------|
| 3 | Self-Insurance Contributions | First Interim | |
| | | (Form 01CSI, Item S7B) | Second Interim |
| | | | |
| | a. Required contribution (funding) for self-insurance programs | | |
| | Current Year (2024-25) | | |
| | 1st Subsequent Year (2025-26) | | |
| | 2nd Subsequent Year (2026-27) | | |
| | b. Amount contributed (funded) for self-insurance programs | | |
| | Current Year (2024-25) | | |
| | 1st Subsequent Year (2025-26) | | |
| | 2nd Subsequent Year (2026-27) | | |

4

Comments:

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1.5 | 2.0 | 2.0 | 2.0 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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?

No

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)?

No

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% 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 | 1,059 | | |
| | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

Certificated (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 |
| 2. | Total cost of H&W benefits | 21,504 | 23,654 | 26,020 |
| 3. | Percent of H&W cost paid by employer | 96.6% | 96.6% | 92.2% |
| 4. | Percent projected change in H&W cost over prior year | 2.1% | 0.0% | (4.5%) |

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

| | | | | |
|----|---|---------------------------|----------------------------------|----------------------------------|
| | | 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 | 1,167 | 1,147 | 1,170 |
| 3. | Percent change in step & column over prior year | 1.2% | .6% | .6% |

Certificated (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? | No | No | No |

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 6.5 | 5.0 | 5.0 | 5.0 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,199

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
|---|---------------------------|----------------------------------|----------------------------------|
| | 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 | 43,483 | 47,831 | 52,614 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 9.7% | 0.0% | (8.8%) |

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 | 2,984 | 664 | 4,800 |
| 3. Percent change in step & column over prior year | (11.2%) | (.7%) | 2.7% |

| 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? | No | No | No |

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

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

If Yes, complete questions 3 and 4.

Yes

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)

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

Negotiations Not Settled

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

740

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

| | | |
|--------|--------|--------|
| Yes | Yes | Yes |
| 24,607 | 27,068 | 29,775 |
| 50.6% | 48.8% | 40.3% |
| (3.6%) | (9.1%) | (9.1%) |

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

| | | |
|-------|------|-------|
| Yes | Yes | Yes |
| 1,162 | 664 | 1,218 |
| 3.0% | 1.7% | 3.0% |

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

| | | |
|----|----|----|
| No | No | No |
| 0 | 0 | 0 |

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

2. Total cost of other benefits

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

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

ADDITIONAL FISCAL INDICATORS

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

| | | |
|-----|--|-----|
| A1. | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | No |
| A2. | Is the system of personnel position control independent from the payroll system? | No |
| A3. | Is enrollment decreasing in both the prior and current fiscal years? | Yes |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | No |
| A5. | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Is the district's financial system independent of the county office system? | No |
| A8. | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | Yes |
| A9. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
