



Magnolia Public Schools

Regular Board Meeting

Date and Time

Thursday September 11, 2025 at 6:00 PM PDT

Location

Home Office: 250 E. 1st Street, Suite 1500, Los Angeles, CA 90012

Access to the Board Meeting

Teleconferencing locations are provided at each Magnolia Science Academy school site:

- Magnolia Science Academy-1 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-2 (17125 Victory Blvd, Van Nuys, CA 91406)
- Magnolia Science Academy-3 (1254 E Helmick St, Carson, CA 90746)
- Magnolia Science Academy-4 (11330 W Graham Place, Los Angeles, CA 90064)
- Magnolia Science Academy-5 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-6 (745 S. Wilton Ave, Los Angeles, CA 90005)
- Magnolia Science Academy-7 (18355 Roscoe Boulevard, Northridge, CA 91325)
- Magnolia Science Academy-8 (6411 Orchard Ave, Bell, CA 90201)
- Magnolia Science Academy-Santa Ana (2840 W 1st Street, Santa Ana, CA 92703)
- Magnolia Science Academy-San Diego (6525 Estrella Ave, San Diego, CA 92120)
- Magnolia Science Academy-Orange County Anaheim (412 W. Carl Karcher Way, Anaheim, CA 92801)
- Magnolia Science Academy-Orange County Placentia Yorba Linda (1891 Kellogg Dr, Anaheim, CA 92807)

Any interested parties or community members from remote locations may attend the meeting at any Magnolia Science Academy school, or the addresses where Board Members are joining from.

Dialing information for this meeting is included below:

Dial in: 1-669-444-9171

Meeting ID: 978 5606 4990 - **Passcode:** 021250

Zoom: <https://zoom.us/j/97856064990?pwd=MHhBZCtGT0xEMIZpNEZQZVJ3RDBPZz09>

Accessibility

In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Members of the public who need special accommodations or translation are strongly encouraged to contact Magnolia Public Schools at least 24 hours in advance of the Board meeting so assistance can be assured. Please contact Jennifer Lara at 213-628-3634 or email jlara@magnoliapublicschools.org with such requests.

Any public records relating to an agenda item for an open session which are distributed to all, or a majority of all, of the Board Members shall be available for public inspection.

Public Comment Procedures

Magnolia Public Schools greatly values public comment during Board meetings. For members of the public who would like to speak, please fill out the Public Speaker Form which can be accessed at magnoliapublicschools.org, there will also be speaker cards to be filled out prior to the beginning of the meeting. By law, the Board is only allowed to discuss or take action on items listed on the agenda. The Board may, at its discretion, refer a matter to MPS staff or add the issue to a future board meeting date for discussion. Public speakers are limited to three (3) minutes and speakers with interpreters up to six (6) minutes.

Please note that the agenda presenting times for when that item will be discussed, or taken action on, is subject to change on the day of the Board meeting to accommodate public speaker times indicated above.

For any questions regarding this meeting please email board@magnoliapublicschools.org or call (213) 628-3634 ext. 21101.

Board Members:

Mr. Mekan Muhammedov, Chair
Ms. Sandra Covarrubias, Vice-Chair
Dr. Umit Yapanel
Dr. Salih Dikbas
Ms. Diane Gonzalez

Student Board Member:

Ms. Sofia Perez

CEO & Superintendent:

Mr. Alfredo Rubalcava

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
Opening Items			
A. Call the Meeting to Order			1 m
B. Pledge of Allegiance			1 m
C. Record Attendance and Guests			1 m
D. Approval of Agenda	Vote		1 m
E. Public Comments			3 m
F. Announcements - CEO & Superintendent, Board, Student Board Member			10 m
G. Approval of Minutes from MPS Regular Board Meeting - August 7, 2025	Approve Minutes		1 m
II. Information/Discussion Items			6:18 PM
A. Ethics Training Part II	Discuss	YM&C	60 m
The Board will receive the second portion of Ethics Training, as required by AB 2158.			
III. Closed Session			7:18 PM
A. Public Announcement of Closed Session	FYI		1 m
B. Confidential Student Enrollment Matter – Consideration of Potential Enrollment of Previously Expelled Pupil Case No.: 202501			30 m
C. Report Out of Closed Session	FYI		1 m
IV. Consent Items			7:50 PM

	Purpose	Presenter	Time
A. Approval of ASES Memorandum of Agreement with YMCA and San Diego County Office of Education	Vote	Megan Craig	3 m
V. Information/Discussion Items			7:53 PM
A. Enrollment Update	Discuss	Brenda Olivares	10 m
VI. Action Items			8:03 PM
A. Approval of 2024-25 Unaudited Actuals Reports	Vote	Steve Budhraj	20 m
B. Approval of Magnolia Science Academy-Orange County California State Disability Insurance Program	Vote	Steve Budhraj	5 m
C. Prop 28 Arts and Music in Schools Funding Annual Reports for the 2025-26 Fiscal Year for All MPS Schools	Vote	Gokhan Serce	7 m
VII. Closed Session			8:35 PM
A. Public Announcement of Closed Session	FYI		1 m
B. Conference with Legal Counsel – Anticipated Litigation Initiation of litigation pursuant to §54956.9(c): 1 case			10 m
C. Conference with Real Property Negotiations (§ 54956.8) Property: 1115-1125 Lillian Way, 6331-6363 Santa Monica Boulevard, 6325 Santa Monica Boulevard, Los Angeles, CA Agency Negotiation: Alfredo Rubalcava Negotiating Parties: Magnolia and Current Owner of Property Under Negotiation: Terms of Potential Purchase including Price			20 m
D. Report Out of Closed Session	FYI		1 m
VIII. Closing Items			9:07 PM
A. Adjourn Meeting			1 m

Coversheet

Announcements - CEO & Superintendent, Board, Student Board Member

Section:	I. Opening Items
Item:	F. Announcements - CEO & Superintendent, Board, Student Board Member
Purpose:	
Submitted by:	
Related Material:	First Day of School Recap.pdf 2030 Strategic Plan Update.pdf

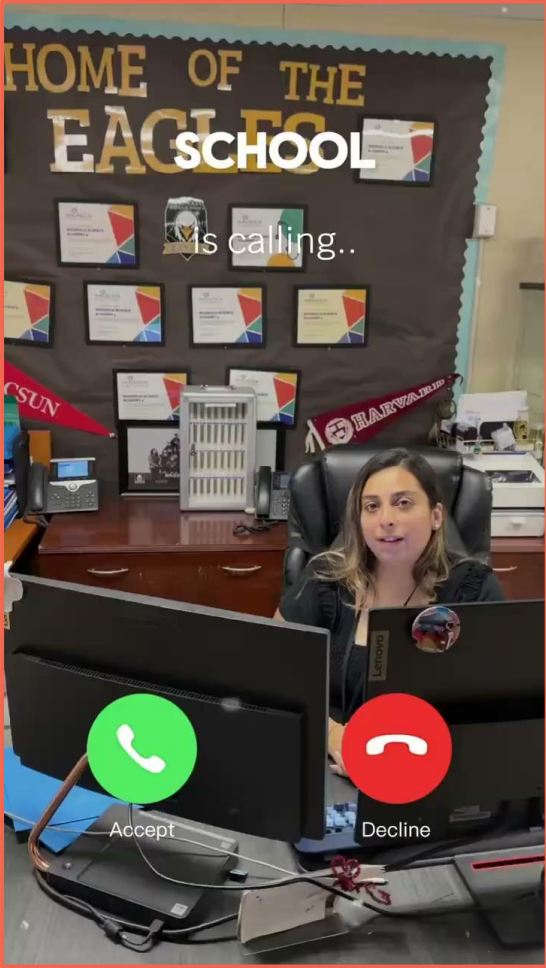


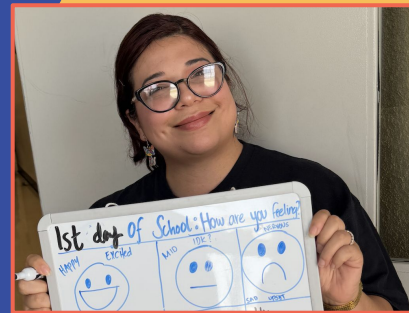
First Day of School Recap

September 11, 2025



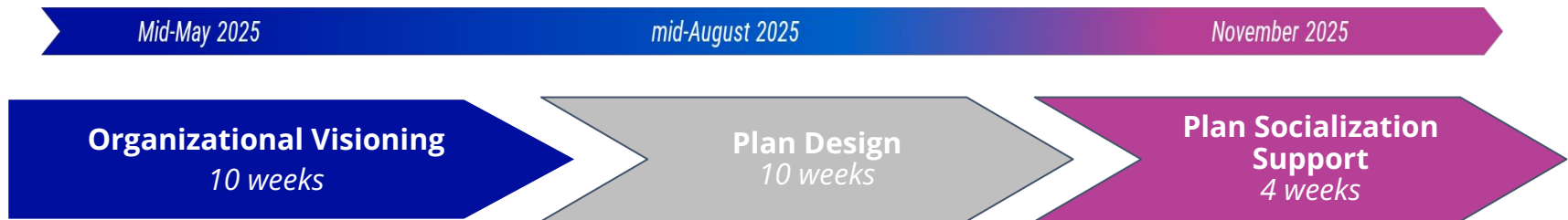






Phase 1: Laying the Foundation for Magnolia's Strategic Plan

Goal: Develop a **compelling 5-year strategy** for Magnolia Public Schools with **clear sequencing and measures of success**, by establishing a **common fact base as a starting point for strategy development**, and supporting the **strategic plan's socialization efforts** to ensure Magnolia's board and staff alignment.



Completed

- ☐ Facilitated a kickoff meeting with Magnolia leaders to align on vision for strategic plan
- ☐ Gathered and reviewed existing documents and data
- ☐ Developed a common fact base of current state of operations
- ☐ Conducted Home Office interviews and synthesized findings
- ☐ Developed family and student surveys
- ☐ Initiated preparations for upcoming focus groups with principals, teachers, and families.

- ☐ **Conducted targeted engagement with students, families, and staff**
- ☐ **Synthesized findings for common fact base**
- ☐ **Developed preliminary recommendations and strategic hypotheses**

**Newly
Completed**

Deep Dive | Incorporating Stakeholder Feedback

To ensure Magnolia’s 2030 strategic plan aligns with the community’s priorities and aspirations, the planning process integrates stakeholder feedback at multiple stages.

Completed Stakeholder Engagement	
<input checked="" type="checkbox"/> 11 Interviews with C-Team and Home Office staff	<input checked="" type="checkbox"/> Focus group with families across all MSA schools
<input checked="" type="checkbox"/> Focus group with 11 principals	<input checked="" type="checkbox"/> Student survey
<input checked="" type="checkbox"/> Focus group with teachers from 4 campuses	<input checked="" type="checkbox"/> Family Survey



How will Stakeholder Feedback be Incorporated in the Magnolia 2030 Strategy Development?
<p>Step 1: Synthesized takeaways from each stakeholder engagement opportunity</p> <p>Step 2: Draft a sketch of Magnolia’s 2030 priority areas and key actions to get there based on the recommendations from stakeholder engagement and material review.</p> <p>Step 3: Co-create the strategic plan with MPS C-Team to include priority areas, key actions, metrics of success, and implementation milestones</p> <p>Step 4: Share strategic plan with wider Magnolia community for input</p> <p>Step 5: Finalize strategic plan based on feedback</p>

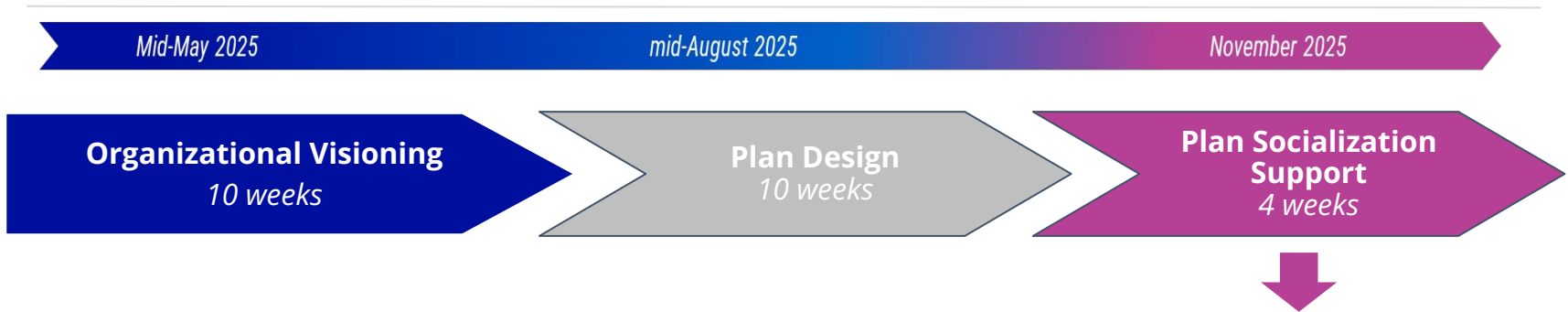
Phase 2: Co-Creating Magnolia's 2030 Strategic Plan



Upcoming activities

- ❑ Facilitate design session with Magnolia's C-team to co-create 5-year strategy
- ❑ Synthesize key takeaways from in-person design session
- ❑ Develop strategic plan document draft (PowerPoint) through an iterative process of offline reviews and virtual discussions with project Steering Committee and C-team

Phase 3: Finalizing Magnolia's 2030 Strategic Plan



Upcoming activities

- ❑ Support internal socialization of strategic plan
- ❑ Finalize strategic plan document based on received feedback
- ❑ Develop high-level implementation roadmap (*to be further developed into individual department implementation plans by each department leader*)

Key Upcoming Dates

To keep you up to date on the progress of our strategic planning process, **we will provide high-level updates in this format monthly** per the below schedule:

September

- **September 2:** Home Office Team Update
- **September 4:** Principal Meeting Update
- **September 11:** Board Meeting Update

We are here

October

- **October 1:** Principal Meeting Update
- **October 9:** Board Meeting Update
- **October 6:** Home Office Team Update

November

- **November 5:** Principal Meeting Update
- **November 13:** Board Meeting Update
- **November 10:** Home Office Team Update

Coversheet

Approval of Minutes from MPS Regular Board Meeting - August 7, 2025

Section:	I. Opening Items
Item:	G. Approval of Minutes from MPS Regular Board Meeting - August 7, 2025
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Regular Board Meeting on August 7, 2025

APPROVED



Magnolia Public Schools

Minutes

Regular Board Meeting

Date and Time

Thursday August 7, 2025 at 5:30 PM

Location

Home Office: 250 E. 1st Street, Suite 1500, Los Angeles, CA 90012

Board Members:

Mr. Mekan Muhammedov, Chair

Ms. Sandra Covarrubias, Vice-Chair

Dr. Umit Yapanel

Dr. Salih Dikbas

Ms. Diane Gonzalez

Student Board Member:

Ms. Sofia Perez

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez, M. Muhammedov, S. Covarrubias, S. Dikbas (remote), U. Yapanel (remote)

Directors Absent

None

Guests Present

J. Lara

I. Opening Items

A. Call the Meeting to Order

M. Muhammedov called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Aug 7, 2025 at 5:34 PM.

B. Pledge of Allegiance

Board, staff and guests conducted the pledge of allegiance.

C. Record Attendance and Guests

Refer to the attendance information recorded above. S. Perez, Student Board Member, was present at the meeting.

D. Approval of Agenda

M. Muhammedov made a motion to amend the agenda and table Action Items V B and V H.

D. Gonzalez seconded the motion.

Items tabled:

V B: Approval of Financing Agreement Between Magnolia Public Schools and Customers Bank

V H: Approval of the Revised General Employee Evaluation Protocol

Staff reported out on the reasoning for tabling the items.

The board **VOTED** unanimously to approve the motion.

Roll Call

D. Gonzalez	Aye
U. Yapanel	Aye
S. Covarrubias	Aye
M. Muhammedov	Aye
S. Dikbas	Aye

E. Public Comments

No public comments were made at this time.

F. Announcements - CEO & Superintendent, Board, Student Board Member

A. Rubalcava, CEO & Superintendent, announced on the first day of school across MPS. Magnolia Science Academy (MSA)- Orange County Anaheim, MSA- Santa Ana, and

MSA-San Diego will start on August 11th. All Los Angeles based schools will start on August 14th. MSA-Orange County Placentia Yorba Linda will start on August 26th. He thanked all the school sites for their preparation on these school openings.

G.Serce, Chief Academic Officer, announced that over the summer, service days and a symposium were held in which teachers and school leadership connected with Home Office staff. These included trainings to prepare for the school year and understanding the Academic model. In addition, he added that Mrs. Fiona Ma, California State Treasurer, and her office held a presentation for their staff.

G. Approval of Minutes from MPS Regular Board Meeting - July 10, 2025

M. Muhammedov made a motion to approve the minutes from Regular Board Meeting on 07-10-25.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias	Aye
S. Dikbas	Aye
M. Muhammedov	Aye
U. Yapanel	Aye
D. Gonzalez	Aye

II. Closed Session

A. Public Announcement of Closed Session

M. Muhammedov, Board Chair, announced that the Board will be going into closed session to discuss conference with legal counsel on anticipated litigation, conference with real property negotiations, and public employee discipline/dismissal release.

B. Conference with Legal Counsel – Anticipated Litigation

Item was discussed in Closed Session.

C. Conference with Real Property Negotiations (§ 54956.8)

Item was discussed in Closed Session.

D. Public Employee Discipline/Dismissal Release (§ 54957)

Item was discussed in Closed Session.

E. Report Out of Closed Session

M. Muhammedov, reported at 8:13pm that on the item of conference with legal counsel on anticipated litigation, the Board took no action delegated staff to take necessary actions. On the item of conference with real property negotiations, the Board took no

action guided staff on next steps. On the item of public employee discipline/dismissal release, the Board took no action and delegated staff to take necessary actions.

III. Action Items

A. Approval of Revised 2025-26 Adopted Budgets for Magnolia Science Academy-1, Magnolia Science Academy-Santa Ana & Magnolia Science Academy-Orange County

S. Budhraj, Chief Financial Officer, presented that the 2025-26 budgets for all school sites were brought to the Board at the June 26th Board Meeting. He added that due to some substantial deviance, they will be utilizing the 45 day budget revision required under Ed Code. He presented three (3) schools with updated budgets included Magnolia Science Academy (MSA)-1, MSA-Santa Ana, and MSA-Orange County. Board Members questions were addressed by staff.

M. Muhammedov made a motion to approve the revised 2025-26 Adopted Budgets for Magnolia Science Academy-1 (MSA-1), Magnolia Science Academy – Santa Ana (MSA (SA) and Magnolia Science Academy-Orange County (MSA – OC).

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

D. Gonzalez	Aye
U. Yapanel	Aye
S. Dikbas	Aye
M. Muhammedov	Aye
S. Covarrubias	Aye

B. Approval of Board Resolution for Magnolia Science Academy-1 for Elimination of Position(s) for the Improvement of Educational Programs for Students

F. Del Carpio, Chief People Officer, presented the staffing adjustments made to Magnolia Science Academy (MSA)-1 to align with the updated enrollment projections. Elimination of positions will include a campus aide, two (2) paraprofessionals, custodian, PE teacher, and college counselor. These positions have been vacant and added that there would not be any specific staff members that will be affected. Board Members made comments on streamlining these items.

D. Gonzalez made a motion to approve the board resolution for elimination of positions for MSA-1 to improve the school educational programs for students.

M. Muhammedov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

M. Muhammedov	Aye
S. Dikbas	Aye
S. Covarrubias	Aye
D. Gonzalez	Aye

Roll Call

U. Yapanel Aye

C. Approval of Board Resolution for Magnolia Science Academy-Santa Ana for Creation and Elimination of Position(s) for the Improvement of Educational Programs for Students

F. Del Carpio, Chief People Officer, presented the adjustments made to Magnolia Science Academy (MSA)-Santa Ana, which steamed from their changes in student enrollment and operational needs. The increased of enrollment in their lower grades will lead to the creation of two (2) new multiple subject teaching positions to support the academic and social-emotional development of students in elementary school and ensure compliance with state-mandated class size limits and instructional hour requirements.

M. Muhammedov made a motion to approve the board resolution for creation and elimination of positions for MSA-Santa Ana to improve the school educational programs for students.

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Dikbas Aye

D. Gonzalez Aye

S. Covarrubias Aye

M. Muhammedov Aye

U. Yapanel Aye

D. Approval of Board Resolution for Magnolia Science Academy-Orange County for Creation and Elimination of Position(s) for the Improvement of Educational Programs for Students

F. Del Carpio, Chief People Officer, presented on the staffing adjustments at Magnolia Science Academy(MSA)-Orange County to align with current operational needs and adjustment in their budget. Additionally, to support both mental health services and campus facilities management. The changes will include, the addition of a part-time mental health support providers for both Anaheim and Placentia Yorba Linda campuses, elimination of five (5) teaching positions, and removal of four (4) paraprofessional positions.

M. Muhammedov made a motion to approve the board resolution for creation and elimination of positions for MSA-Orange County to improve the school educational programs for students.

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias Aye

D. Gonzalez Aye

S. Dikbas Aye

Roll Call

U. Yapanel Aye
M. Muhammedov Aye

E. Approval of Material Revision Board Resolutions for Magnolia Science Academy-4 and Magnolia Science Academy-6

A. Zarnich, Director of Charter Petitions & Reporting, reported on the update to satisfy the Los Angeles Unified School District (LAUSD) material revision requirement. He reported that the new resolutions reflect the relocation of Magnolia Science Academy (MSA)-4 and MSA-6 to the new site at Hollywood.

D. Gonzalez made a motion to approve of the resolutions authorizing the submission of Material Revision applications to the Los Angeles Unified School District for Magnolia Science Academy-4 and Magnolia Science Academy-6, and grant authority to the CEO & Superintendent to sign and submit the Material Revision applications and all related documents.

M. Muhammedov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias Aye
D. Gonzalez Aye
S. Dikbas Aye
U. Yapanel Aye
M. Muhammedov Aye

F. Approval of Charter Renewal Board Resolution for Magnolia Science Academy-4

A. Zarnich, Director of Charter Petitions & Reporting, reported that back in June the Board authorized the submission for renewal for Magnolia Science Academy (MSA)-4. That resolution had then Principal E. Rizzuto, who has since moved on to be Principal at MSA-3. J. Theis had resumed role for Principal at MSA-4. The resolution is up-to-date with those changes and all other details remain the same from June approval.

M. Muhammedov made a motion to approve the board resolution that authorizes the filing of the Charter Renewal Petition with the Los Angeles Unified School District for Magnolia Science Academy4, and give authority to the CEO & Superintendent to serve as the Lead Petitioner.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Aye
D. Gonzalez Aye
M. Muhammedov Aye
S. Covarrubias Aye
S. Dikbas Aye

IV. Information/Discussion Items

A. Ethics Training & Brown Act Training

Janelle Ruley, Legal Counsel at Young, Minney, & Corr, conducted a training on the Brown Act and was completed. Due to time, the Board also received one (1) hour on the Ethics Training. The Ethics Training will continue at the September Regular Board Meeting to fulfill the requirement. All Board Members were present. Questions were addressed by counsel.

B. Enrollment Update

B. Olivares, Chief Impact Officer, presented most recent numbers on all school sites current enrollment standings. She provided further updates of the work being done for improvement. Board Members questions were addressed by staff.

V. Action Items

A. Approval of Change Order #12 – Dry Utilities for the Magnolia Science Academy-5 Project

P. Ontiveros, General Counsel & Director of Facilities, presented the additional scope for the Magnolia Science Academy (MSA)-5 project. He added that feedback received from the Construction Manager was to do this site work now to help with the overall schedule of completion. The change order covers required modifications to the electrical and low-voltage infrastructure. Board Members questions were addressed by staff.

M. Muhammedov made a motion to approve Contract Change Order #012 from Pro-Craft Construction, Inc. in the amount of Six Hundred Eleven Thousand One Hundred Twenty-Six Dollars and Seventy-One Cents (\$611,126.71) for the Magnolia Science Academy-5 – 7111 Winnetka Modular Construction Project (the “Project”).

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Dikbas	Aye
S. Covarrubias	Aye
U. Yapanel	Aye
D. Gonzalez	Aye
M. Muhammedov	Aye

B. Approval of Financing Agreement Between Magnolia Public Schools and Customers Bank

This item was tabled during the Approval of Agenda.

C.

Approval of Charter School Facility Program Application by MPS on Behalf of Magnolia Science Academy-2, 3, 4, 5, 6, 7 and Orange County

K. Jimenez, Assistant Facilities Project Manager, presented to the Board the authorization to submit applications on behalf of Magnolia Science Academy (MSA)-OC, MSA-2, MSA-3, MSA-4, MSA-5, MSA-6, and MSA-7 to the Office of Public School Construction for participation in the Charter School Facilities Program Proposition 2 Filing Round.

M. Muhammedov made a motion to authorize Magnolia Public Schools (MPS) to submit applications for funding through the Office of Public School Construction (OPSC) under the Charter School Facilities Program (CSFP), for such MPS schools as MPS Staff may deem appropriate, including, but not limited to, Magnolia Science Academy—Orange County (“MSA-OC”), Magnolia Science Academy—2 (“MSA-2”), Magnolia Science Academy—3 (“MSA-3”), Magnolia Science Academy—4 (“MSA-4”), Magnolia Science Academy—5 (“MSA-5”), Magnolia Science Academy—6, and Magnolia Science Academy—7 (“MSA-7”) and to take such actions and sign such documents as shall be necessary in order to submit such applications in accordance with CSFP requirements.

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

D. Gonzalez	Aye
S. Covarrubias	Aye
U. Yapanel	Aye
S. Dikbas	Aye
M. Muhammedov	Aye

D. Approval of MPS Transportation Policy

S. Acar, Chief Operations Officer, presented the new Transportation Policy and added that in the past MPS did not have a Board policy of this nature. The policy will ensure there are rules, policies and procedures to cover staff, families and students such as field trips and other forms of transportation. Board Members questions were addressed by staff.

D. Gonzalez made a motion to approve the MPS Transportation Policy as presented.

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias	Aye
M. Muhammedov	Aye
U. Yapanel	Aye
S. Dikbas	Aye
D. Gonzalez	Aye

E. Approval of MPS Safety Manual & Injury Illness Prevention Program (IIPP)

S. Acar, Chief Operations Officer, presented that this policy contains CalOSHA compliance. He added that the policy contains guidelines for MPS staff preparedness in cases where there are possible exposures and illnesses. He added that the policy will help the Home Office to systemize follow-ups, guidelines, and trackers in an effort to keep employees safe. Board Members questions were addressed by staff.

S. Covarrubias made a motion to approve the updated MPS Safety Manual and Injury & Illness Prevention Program.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Dikbas	Aye
M. Muhammedov	Aye
U. Yapanel	Aye
S. Covarrubias	Aye
D. Gonzalez	Aye

F. Approval of Updated 2025-26 English Learner (EL) Master Plan

K. Mann, Director of EL and ELA Programs, presented the changes to the English Learner Master Plan. She presented that the plan is reviewed annually. She added that the revisions include minor formatting changes as well as the inclusion of guidance for assessing English Learners for the Risk of Reading Difficulties.

M. Muhammedov made a motion to approve the changes to the Magnolia Public Schools English Learner Master Plan for the 2025-2026 school year.

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias	Aye
U. Yapanel	Aye
S. Dikbas	Aye
M. Muhammedov	Aye
D. Gonzalez	Aye

G. Approval of EPI Construction to Provide Parking Lot Improvement Services for Magnolia Science Academy-1

M. Sahin, Facilities Project Manager, presented the need for restriping the parking lot at Magnolia Science Academy (MSA)-1 which was due to age and poor existing conditions. He described the proposals received and the decision for the recommendation of EPI Construction. Board Members questions were addressed by staff.

M. Muhammedov made a motion to approve the contract amount of \$14,699.04 with EPI Construction for the parking lot restriping project at Magnolia Science Academy 1 (MSA-1) gym site, located at 18140–18160 Sherman Way, Reseda, CA 91335.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Dikbas	Aye
U. Yapanel	Aye
S. Covarrubias	Aye
M. Muhammedov	Aye
D. Gonzalez	Aye

H. Approval of the Revised General Employee Evaluation Protocol

This item was tabled during the Approval of Agenda.

I. Approval of Selection of Vendor(s) for Special Education Instruction and Related Services

L. Shulz, Director of Special Education & Related Services, presented that all MPS schools require special educational instructional and related services providers for their sites to deliver direct services as needed, depending the the services outlined in the student Individualized Educational Plans (IEP). She added that the last proposal was done in 2019 and since then they want to ensure coverage for the new schools in Orange County.

S. Covarrubias made a motion to approve the following companies to be added to the Magnolia Public Schools approved vendors list : Cross Country Education, Maxim Healthcare, Point Quest (old Edlogical), Specialized Therapy Solutions, and Total Education Solutions.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel	Aye
S. Dikbas	Aye
M. Muhammedov	Aye
D. Gonzalez	Aye
S. Covarrubias	Aye

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:48 PM.

Respectfully Submitted,
M. Muhammedov

Coversheet

Approval of ASES Memorandum of Agreement with YMCA and San Diego County Office of Education

Section: IV. Consent Items
Item: A. Approval of ASES Memorandum of Agreement with YMCA and San Diego County Office of Education
Purpose: Vote
Submitted by:
Related Material: IV_A_ASES MOA with YMCA & SDCOE.pdf



Agenda Item:	IV A: Consent Item
Date:	September 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “Board”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Megan Craig, Principal at Magnolia Science Academy- San Diego
RE:	Approval of ASES Memorandum of Agreement with YMCA & San Diego County Office of Education for Magnolia Science Academy-San Diego

Action Proposed:

I move that the Board grants approval to Mr. Alfredo Rubalcava, CEO and Superintendent of Magnolia Public Schools, to sign the Memorandum of Agreement (MOA) for Magnolia Science Academy – San Diego Afterschool ASES Program with YMCA of San Diego County (YMCA) for a retroactive date effective June 19th, 2025. I also move that the Board grants approval to Mr. Alfredo Rubalcava to sign the Memorandum of Agreement with the San Diego County Office of Education when it is received.

Purpose:

To renew the ASES agreement with YMCA and SDCOE to continue providing the after school program through the ASES grant for our students.

Background:

MSA-San Diego has been receiving after school program grants and services through San Diego Unified School District (SDUSD.) In Jan 2016 SDUSD informed MSA-SD that the district would no longer be providing PrimeTime before/after school services at Magnolia in 2016-17 school year as MSA-SD’s fiscal agent, however the After School Education and Safety (ASES) funds that fund the program would remain allocated to Magnolia either through SDCOE or directly. In order to continue to receive these funds to offer a before/after school program, MSA-SD contacted San Diego County Office of Education (SDCOE). After switching to SDCOE, MSASD needed an agreement with SDCOE annually and an agreement with the after-school service provider YMCA of San Diego County (YMCA). The terms of these agreements are July 1, 2025 through June 30, 2026. YMCA has been MSA-SD’s after school service provider for the past 13 years.



Based on MPS policy MPS Board wanted to receive the grant letter to approve the agreements for the ASES services. Unfortunately, our consortium, SDCOE, doesn't provide the grant letters until February of that school year most of the time. Instead of the grant letter we receive a projected funding and also receive an agreement from the County office of Ed in late October. In the last three years MPS board requested to see the grant letter to approve the agreements. Due to the conflict between SDCOE's current practice and MPS Boards policy we were not able to sign an agreement with our service provider, YMCA, before the school starts. As a result of this issue we were not able to pay to YMCA until February of the school year for three years in the past.

Although we still do not have the grant letter, we are expecting to receive them before February. It may take a few months for the CDE to officially send the new updated grant amounts to the SDCOE so we would amend our agreement a few months down the line (once that is final) as we have had to do in some prior years. The attached agreement has the projected amount from SDCOE. Since the YMCA is on our approved vendor list, the attached agreement was signed in June. However, because it remains part of the MOU with SDCOE, it requires CEO/Superintendent approval.

Analysis:

Approving the MOA at this time ensures continuity of afterschool services, timely payment to YMCA, and compliance with ASES grant requirements despite delays in receiving official grant letters from SDCOE.

Impact:

ASES grant funds through SDCOE Consortium and ELOP Grant.

Budget Implications:

ASES is a state grant and needs to be disbursed in compliance with the California ED Code. The fiscal agent, SDCOE, reimburses MSA-SD for the expenses incurred by the YMCA. All income and expenses will be updated in the budget based on final grant award notification numbers.

In order to keep serving the same number of students we are also utilizing the ELOP grant as part of the program.



Exhibits:

- Magnolia YMCA Master MOA 25-26 6-10-25.pdf

**INDEPENDENT AGENCY AGREEMENT
BETWEEN**

THE YMCA OF SAN DIEGO COUNTY

AND

**MAGNOLIA EDUCATIONAL & RESEACH FOUNDATION FOR
MAGNOLIA SCIENCE ACADEMY-SAN DIEGO**

This Independent Agency Agreement is entered into as of July 1, 2025 ("Effective Date) by and between the YMCA of San Diego County, hereinafter referred to as "Agency," and Magnolia Educational & Research Foundation for Magnolia Science Academy-San Diego, hereinafter referred to as "Charter". The Agency and Charter may be referred to herein collectively as the "Parties."

RECITALS

WHEREAS, California Government Code section 53060 authorizes Charter to contract with and employ persons for the furnishing of special services, if such persons are specially trained, experienced, and competent to perform the special services requested; and

WHEREAS, Charter is in need of special services related to expanded learning programs and youth enrichment opportunities; and

WHEREAS, Agency is specially trained and possesses the necessary experience and competency to perform the requested services.

WHEREAS, the services under this Agreement are funded in whole or in part by any state or federal grant; and

NOW THEREFORE, the Parties agree as follows:

TERMS OF AGREEMENT

Section 1: Agency Services. Subject to the terms and conditions set forth in this Agreement, Agency shall provide to Charter the services described in Attachment B: Agency General Scope of Work/Services. In the event of a conflict in or inconsistency between the terms of this Agreement and Exhibit B, this Agreement shall prevail.

Section 2: Term. The term of this Agreement shall begin on the Effective Date and shall end on June 30, 2026. Agency shall complete the work described in Exhibit B prior to that date unless the term of this Agreement is terminated or extended by a properly executed amendment.

Section 3: Compensation. Charter agrees to pay the Agency for services satisfactorily performed a total not to exceed amount of \$175,143.83.

Independent Agency Agreement – Magnolia Science Academy-SD
2025-26
YMCA of San Diego County

3.1 Invoices. Agency shall submit monthly invoices for reimbursement of expenditures to Charter which shall include a statement of work performed, billing period, and Agency signature. The appropriate budget or grant identifier name may be included in statement of work as requested by Charter in advance of services performed. If the Charter approves the invoice, payment shall be due to the Agency within 30 days of receipt of the invoice.

3.2 Final Payment. Charter shall pay the Agency the total reimbursement sum due pursuant to this Agreement within 60 days after completion of all services and submittal of final invoice.

3.3 Total Payment. The Agency shall not invoice for any amount more than the maximum not-to-exceed amount unless this Agreement is modified prior to submission of such an invoice by a properly executed amendment.

3.4 Reimbursable Expenses. The Agency shall follow all Charter written guidance on allowability of eligible expenses.

Section 4: Insurance Requirements. During the entire term of this Agreement and any extension or modification thereof, Agency shall keep in effect, at its sole expense, a policy (or policies) of general liability insurance, including contractual liability coverage, professional liability, and auto liability coverage of owned and non-owned vehicles used by Agency in relation to the performance of services under this Agreement with minimum limits of two million dollars (\$2,000,000) per occurrence which shall include coverage for sexual abuse/molestation, and two million dollars (\$2,000,000) in aggregate. Such auto liability coverage shall include limits of not less than (\$1,000,000) combined single limit per accident. All above-noted insurance shall name the Charter as an additional insured, and an endorsement evidencing such.

The coverage shall be provided within ninety (90) days, only as to matters arising out of this Agreement for which Agency is required to indemnify the Charter under section 9 of this Agreement.

The Agency shall file, with Charter, Certificates of Insurance indicating a thirty-day (30) cancellation notice and naming **Magnolia Educational & Research Foundation** and **San Diego County Superintendent of Schools** as an additional insured.

Section 5: Independent Agency. It is expressly always understood that, while rendering the services described herein, and in complying with any terms and conditions of this Agreement, Agency is acting as an independent contractor and not as an officer, agent, or employee of Charter.

Independent Agency Agreement – Magnolia Science Academy-SD
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Section 6: Confidentiality. If the Agency will have access to student records, Agency agrees to comply with the Family Educational Right and Privacy Act (FERPA) of 1974, and all requirements imposed by or pursuant to regulation of the California Department of Education (CDE) and the Charter. This assurance is given to obtain access to individual student data for the purpose of using said data to fulfill contractual obligations with the Charter.

6.1 Non-Disclosure. A party may from time to time disclose certain Confidential Information to the other party in connection with the Services. "Confidential Information" means (a) information relating to the party that is identified in writing as confidential at the time of its disclosure or that the receiving party understands or should reasonably understand to be confidential; and (b) in the case of disclosure to YMCA, "personal information" as defined in California Civil Code section 1798.140 (v) of any Charter student or family member of a Charter student. Each party shall use Confidential Information of the other party only in connection with performance of the Services and shall not disclose such Confidential Information except as required by law, expressly authorized by this Agreement, or expressly authorized by the other party in writing.

At the conclusion of the performance of this Agreement, Agency shall return to Charter (or at Agency's election, destroy) all written materials constituting or incorporating any Charter Confidential Information provided, however, to the extent is it not feasible for Agency to purge Confidential Information from back-up storage, Agency's obligations under section 6 shall continue to apply to all such retained Confidential Information.

The Charter may disclose to any vendor, or Agency approved third parties, any information otherwise subject to Subsection 1 that is reasonably required for the performance and administration of the scope of work described in this contract. Prior to any such disclosure, Charter shall obtain the Agency's written Agreement to the requirements of subsection 6.1.

Section 7: Termination & Modification

7.1 Termination for Convenience. Either Party to this Agreement may, for either party's convenience, terminate this Agreement on not less than sixty (60) days; written notice.

If the termination is by Charter, Agency shall:

Independent Agency Agreement – Magnolia Science Academy-SD
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Discontinue all services affected (unless the notice directs otherwise) and

Deliver to Charter all information and material then due to be delivered under this Agreement, whether completed or in process; and

Submit a final invoice within 60 days of termination. Agency shall endeavor to avoid any unnecessary or avoidable expense to Charter.

7.2 Termination for Default. Either party to this Agreement may, terminate this Agreement at any time because of the material failure of the other party to fulfill its contractual obligations, so long as the notice reasonably specifies the failure, and the other party does not cure the failure within seven (7) days.

If this Agreement is terminated by Charter, Agency shall immediately discontinue all services;

Deliver to Charter all information and material due to be delivered under this Agreement, whether completed or in process; and

Submit a final invoice within 60 days of termination. Agency shall endeavor to avoid any unnecessary or avoidable expense to Charter.

If the termination is due to the failure of the Agency to fulfill its contractual obligations, Charter may take over the services, and complete the services by contract or otherwise.

7.3 Extension. The Parties may extend the end date of this Agreement beyond that provided in Section 2. Any such extension shall require a written amendment to this Agreement signed by all Parties and approved by the Charter's governing board.

7.4 Amendment. The Parties may amend this Agreement only by a writing signed by all Parties and approved by the Charter's governing board.

Section 8: Audit and Inspection of Records. Agency agrees to maintain and preserve until five years after termination of this Agreement, and to permit Charter, CDE, or any of its duly authorized representatives, to have access to and to examine and audit any pertinent books, documents, papers, and records related to this Agreement.

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Section 9: Hold Harmless. Agency agrees to indemnify and hold harmless the Charter, its board of trustees, officers, agents, and employees against any and all claims, cost, demands, expenses (including attorney's fees), losses, damages, injuries, and liabilities arising from any accident, death or injury by or arising out of, or related to the negligence or willful misconduct of the Agency and its employees, agents, and representatives. It is understood that such indemnity shall survive the termination of the Agreement.

Charter agrees to indemnify and hold harmless the Agency, its board of trustees, officers, agents, and employees against any and all claims, cost, demands, expenses (including attorney's fees), losses, damages, injuries, and liabilities arising from any accident, death or injury by or arising out of, or related to the negligence or willful misconduct of the Charter and its employees, agents, and representatives. It is understood that such indemnity shall survive the termination of the Agreement.

Section 10: Worker's Compensation. The Agency is self-insured for workers' compensation insurance. A Certificate of Self-Insurance will be provided upon request.

Section 11: Nondiscrimination and Equal Opportunity. The Agency agrees that it shall not discriminate based on a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, or sexual orientation, against any employee, applicant for employment, subcontractors, or participant for any services or programs provided by Agency under this Agreement.

Section 12: Fingerprinting/Criminal Background Investigation Certification.

Charter shall determine the Agency's level of contact with pupils from the following two (2) choices, by inserting an **X** below:

☐ The Agency will have "**limited contact**" with pupils and the Agency will be required to do one or more of the following to protect pupils:

1. Agency's employees from using student restroom facilities,
2. Perform work when school is not in session,
3. Provide security patrols or supervision,
4. Agency's employees' access to site grounds, and/or
5. Provide badges or other visible means of Agency identification.

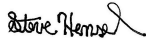
☒ The Agency will have "**greater than limited contact**" with pupils and the Agency shall require their employees, including the employees of any

Independent Agency Agreement – Magnolia Science Academy-SD
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YMCA of San Diego County

subcontractor, who will provide these services, to submit their fingerprints to conduct a criminal background check per Education Code §45122.1. The Agency shall not permit any employee, including the employees of any subcontractor, to perform services under this contract until:

The Department of Justice has determined that these employees have not been convicted of or have charges pending for a defined felony.

The Agency has **certified in writing** to Charter that the employer and all employees have not been convicted of, or do not have charges pending for a serious or violent felony, as defined by the California Penal Code.



Digitally signed by Steve Hensel
DN: cn=Steve Hensel, o=YMCA of San Diego
County, ou=Expanded Learning Programs,
email=shensel@ymcasd.org, c=US
Date: 2025.06.10 17:08:46 -07'00'

6/10/25

By (Authorized Signature)

Date

Section 13: Tuberculosis Examination. Agency shall ensure that all persons performing services under this Agreement will provide a tuberculosis (TB) certificate of clearance prior to commencing services pursuant to this Agreement. Agency shall ensure that it will not place any person at a school without a valid TB certificate on file showing that the employee was examined and determined to be free from active tuberculosis, as defined in Education Code Section 49406.1(a).

Section 14: Agreement Contact Persons.

14.1 Charter: Megan Craig

Principal

Magnolia Science Academy-San Diego

6526 Estrella Ave

San Diego, CA 92120

P: 619.644.1300

E: mcraig@magnoliapublicschools.org

Copy to: Magnolia Educational & Research Foundation dba
Magnolia Public Schools
Chief Operations Officer
250 E 1st St., Suite 1500, Los Angeles, CA 90012
213. 628.3634

14.2 Agency: Steve Hensel

Independent Agency Agreement – Magnolia Science Academy-SD
2025-26
YMCA of San Diego County

Executive Director
Expanded Learning Programs
YMCA of San Diego County
4451 30th Street
San Diego, CA 92116
P: 619.347.6917
E: shensel@ymcasd.org

Section 15: Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Venue for any action relating to this Agreement shall be in the State and Federal courts located in San Diego County.

Section 16: Compliance with Law. Agency and Charter shall be subject to, and shall comply with, all applicable Federal, State, and local laws and regulations applicable, including, but not limited to licensing, employment, and purchasing practices, and wages, hours, and conditions of employment, including non-discrimination.

Section 17: Facilities and Equipment. The Charter shall furnish physical facilities as reasonably necessary and appropriate for the Agency to perform services on Charter school sites. The Agency will directly purchase materials and equipment required for services unless an authorized Charter representative has requested pre-approval from the Agency for specific equipment or items over a specific dollar amount determined by Charter.

Section 18: Final Approval. This Agreement is of no force or effect until approved by the Charter's Board of Education and authorized signatures by Charter and the Agency.

Section 19: Entire Agreement/Amendment. This Agreement is the entire Agreement and understandings of the Parties hereto and no writings, conversations or representations of any nature shall be deemed to vary the provisions hereof. The Parties may amend this Agreement only by a writing signed by all Parties and approved by the Charter's governing board.

Section 20: Exhibits. This Agreement included the following exhibits, all of which are incorporated into this Agreement as if fully set forth herein:

Attachment A: 2025-26 Funding Allocations

Independent Agency Agreement – Magnolia Science Academy-SD
2025-26
YMCA of San Diego County

Attachment B: Agency General Scope of Work/Services

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed, such Parties acting by their representatives being thereunto duly authorized.

YMCA of San Diego County

By (Authorized Signature)

DocuSigned by:

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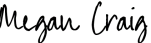
Todd Tibbits
President & CEO

6/17/2025

Date

Magnolia Science Academy-San Diego


By (Authorized Signatures)

Signed by:

SD4261C2606E423...

Megan Craig
Principal
Magnolia Science Academy-San Diego
Magnolia Public Schools

6/18/2025

Date

Signed by:

CBE3C59FAB95425...

Alfredo Rubalcava
CEO & Superintendent
Magnolia Educational & Research Foundation Db

6/19/2025

Date

Board Approval Date: _____

YMCA Federal EIN #: 95-2039198

Independent Agency Agreement – Magnolia Science Academy-SD
2025-26
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ATTA Chi A. Magnolia Service Academy
Waco, and San Diego County
2025-26 Funding Allocation

School	Invoice Code	Regular School Year (180 Days)						Intercession				Total
		AM Program Enrollment	AM ASSES ADA	AM ASSES Pass-Through	PM Program Enrollment	PM ASSES ADA	PM ASSES Pass-Through	ELO-P (180 Days)	Intercession Projected Enrollment	Intercession ASSES ADA	ELO-P Intercession	
1	B94506EL-Magnolia	0	0	\$0.00	70	60	\$106,594.31	\$61,568.18	40	0.00	\$6,971.44	\$0.00

AGENCY GENERAL SCOPE OF WORK/SERVICES

Attachment B

YMCA of San Diego County ("Agency") shall work collaboratively with Magnolia Science Academy-San Diego ("Charter") to operate expanded learning programs (before school programs, after school programs, intersession programs) and other youth enrichment activities for students and families within the Charter.

General Scope of Services

1. **After School Services.** The Agency will work collaboratively with the Charter to operate after school services at schools listed in Attachment A: 2025-2026 Funding Allocations. This shall include requirements that meet the After School Education and Safety (ASES) Program or Expanded Learning Opportunities Program (ELO-P) as appropriate. The Agency shall provide programs every regular school day, including days designated as "modified days" and "minimum days."
2. **Intersession Services.** The Agency will work collaboratively with the Charter to design and operate intersession services at Charter during a minimum of 30 non-instructional days. The program will offer full-day, intersession enrichment and learning opportunities for a minimum of 9 hours a day.
3. **Youth Enrichment Services.** The Agency will provide youth enrichment opportunities as requested by the Charter by providing direct services, subcontracted vendors, or other allowable activities requested and approved by the Charter.

Staffing

The Agency will provide staff in accordance with Charter health screening and fingerprint clearance and in accordance with the ASES Program or ELO-P requirements with the most stringent program requirements applied.

The Agency will ensure a maximum 20:1 participant to staff ratio for all grade levels.

The Agency will ensure at least one (1) administrative representative is present at all administrative meetings conducted by Charter.

The Agency shall ensure all employees hired for ASES Program or ELO-P shall meet the minimum requirements of an instructional aide in the Charter for all staff members working as part of the participant to staff ratio. This shall include successful completion of the Charter's instructional aide exam or by providing verification to Agency of at least 48 credits of completed college education or have an AA/AS degree or higher.

The Agency shall provide on-site staff members with the Charter's approved logo shirt and a photo identification badge to be worn when on campus.

The Agency shall provide all necessary training and supervision of staff to meet all requirements of the Charter, ASES Program, and the ELO-P. This shall include but not limited to, health and safety, child abuse reporting, and other topics appropriate for each service area. The Agency agrees to authorize staff to participate in training as determined by the Charter.

Program Days and Hours of Operation

The Agency shall provide after school services to all assigned schools based on the school's calendar and bell schedule.

The Agency shall operate the after school program immediately after school is dismissed and continuing until at least 6:00 P.M. or a minimum of hours that combined with instructional time, recess, lunch, and expanded learning opportunities were no less than nine (9) hours on all individual school days.

The Agency shall operate services adhering to the established days and hours of operation that have been mutually agreed upon between the Agency and Charter. The Parties must mutually agree in writing to increase or decrease days and/or hours of any program or service during the contractual agreement.

Enrollment and Daily Attendance Requirements

The agency will enroll participants at each school site based on the requested Charter enrollment reflected in Attachment A: 2025-2026 Funding Allocations. Both parties can mutually agree to increase and decrease enrollment as needed based on school needs and available funding from Charter.

The Agency will implement written daily attendance procedures for all participants in program activities.

The Agency will adhere to the Charter's established policies for reasonable early release of students in the after school program and reasonable daily late arrival of students in the before school program for all ASES Program sites.

The Agency will utilize the Cityspan attendance and enrollment systems provided by the San Diego County Office of Education (SDCOE) unless otherwise instructed by the Charter.

The Agency will ensure all participants are signed-in and signed-out of the program requiring all authorized parent(s)/guardian(s) to verify identity through picture identification if unknown by Agency staff member.

The Agency will retain written attendance records for a minimum of 5 years and make records available upon request from Charter.

Compensation

The Agency will provide an initial estimate of total costs or grant awards in Attachment A: 2025-2026 Funding Allocations.

f

The Agency shall spend at least 85% of program expenditures on direct services with no more than 15% total administrative costs for all services and including no more than 5% indirect costs on ASES Program expenditures and no more than the Agency federally approved indirect cost rate on ELO-P expenditures.

The Agency shall utilize all ASES Program funding before requesting additional reimbursement of PM program expenditures from the ELO-P.

Other Operational Requirements

The Agency will collaborate with Charter to provide a daily nutritious snack and/or meal, or breakfast for attending students.

The Agency will submit data and reports and maintain pertinent records as required for a minimum of 5 years.

The Agency will maintain an inventory record for each piece of equipment, with an acquisition cost of \$500 or more per unit that is purchased with Charter funds. The record describes the acquisition by type, model, serial number, funding source, acquisition date, cost, location, current condition, and transfer or disposition of obsolete or unusable equipment.

The Agency will notify Charter by the next working day following and submit a written report within seven days of the occurrence of any health- or safety-related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c).

(c) For purposes of this section, an "event" includes any of the following:

- (1) Death of a child from any cause.
- (2) Any injury to a child that requires medical treatment.
- (3) Any unusual incident or child absence that threatens the physical or emotional health or safety of a child.
- (4) Any suspected child abuse or neglect, as defined in Section 11165.6 of the Penal Code.
- (5) Epidemic outbreaks.
- (6) Poisonings.
- (7) Fires or explosions that occur in or on the premises.
- (8) Exposure to toxic substances.
- (9) An arrest of an employee of the Agency.
- (10) Any other event as specified by the Charter.

Charter requires the Agency to request information from parents or guardians student health information, such as whether a student has allergies or asthma before pupil enrollment.

Parents or guardians may provide this information at their discretion and are not required to provide pupil health information for the student to receive services pursuant to this article.

The Agency will provide parents with information on school programs, meetings, and activities in a format and to an extent practicable, in a language the parents can understand. If 15 percent or more of students enrolled in a school speak a single primary language other than English, as determined by language census data from the preceding year, all notices, reports, statements, and records sent to parents of such students are written in English and the primary language and may be responded to either in English or the primary language.

The program will provide daily opportunities for physical activity and an educational or literacy element in which homework assistance is provided.

Coversheet

Enrollment Update

Section:	V. Information/Discussion Items
Item:	A. Enrollment Update
Purpose:	Discuss
Submitted by:	
Related Material:	V_A_Enrollment Update.pdf



Agenda Item:	V A: Information/Discussion Item
Date:	September 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “ Board ”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Dr. Brenda D. Olivares, Chief Impact Officer Lydiett Woods, Director of School Office Data & Accountability
RE:	Enrollment Update: State of Enrollment, Gap to Goal

Action Proposed:

No action is needed.

Purpose:

This item continues enrollment progress updates across all Magnolia Public School sites. The information from this presentation will inform the Magnolia Public School board about the on-target measures for projected enrollment for the upcoming 2025-2026 school year, compared to the current enrollment status as of this time last year. The visual data will also include gap-to-goal target programs. Incorporated are the data points with feedback from Board members for visual representation from previous presentations.

Background:

Each school site is executing its enrollment plan focused on actively recruiting students down the stretch to the October 1st Census day deadline. For some schools, retention is the balance to recruitment plans as they have losses for enrollment, and recruitment efforts are backfilling enrollment as opposed to solely growing enrollment. To address a collective plan for Wildly important goals for each of the school sites in need of closing their gap to goal for enrollment, MPS Senior Leadership members consisting of the CEO, CIO, Assistant Superintendent and both Principal managers (CAO and CSO) meet with the schools to identify the WIG for enrollment focused on the next 13 days and identified two lead measures to target the priority of meeting the goal.

Analysis:

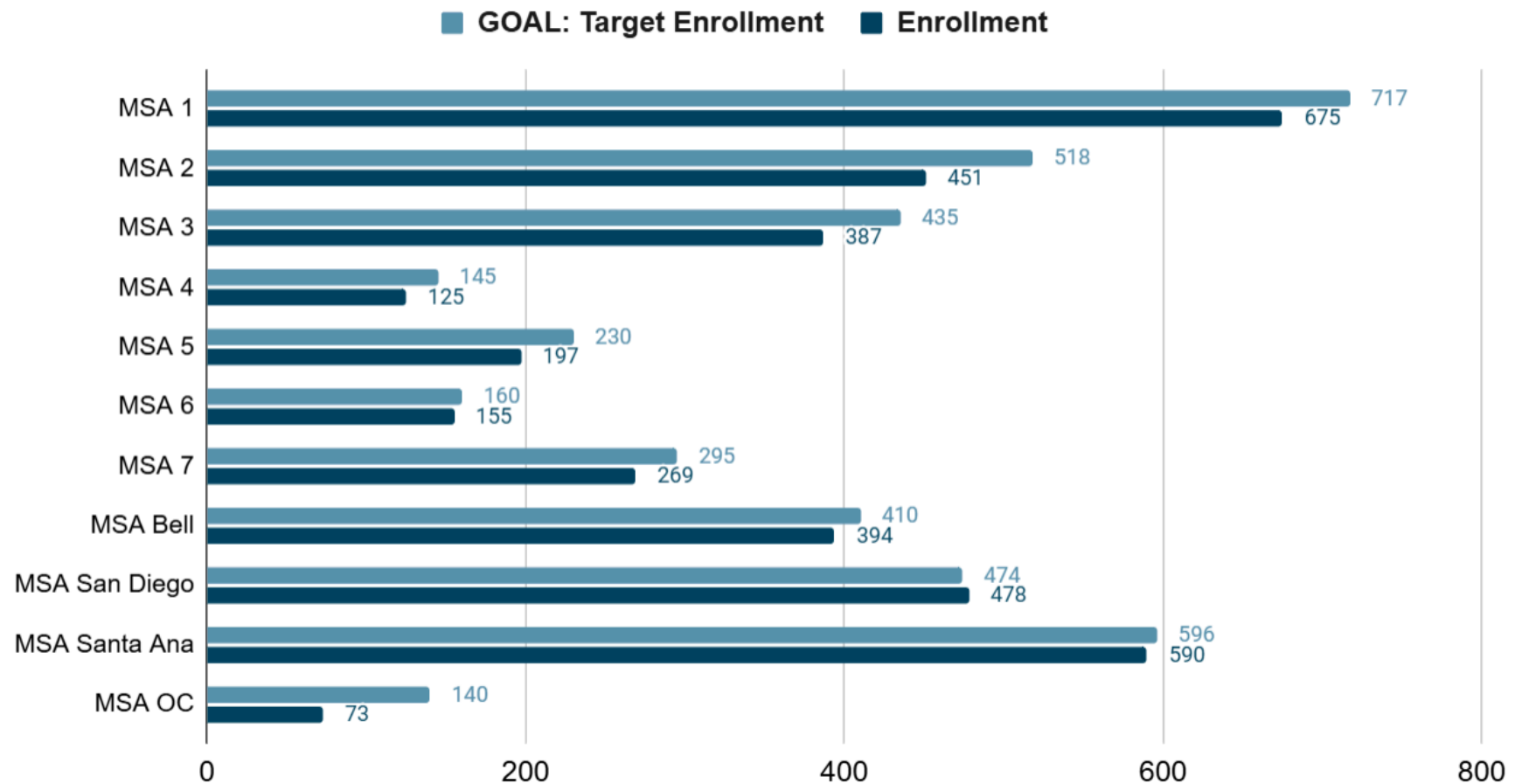
Following the Census Day finish line. The CIO will meet with each school site for an after-action review of the enrollment efforts for the 2025-26 school year to identify the collective marketing practices and



protocols for the new enrollment season and years ahead, tied to benchmarks, non-negotiables, and trackable data.

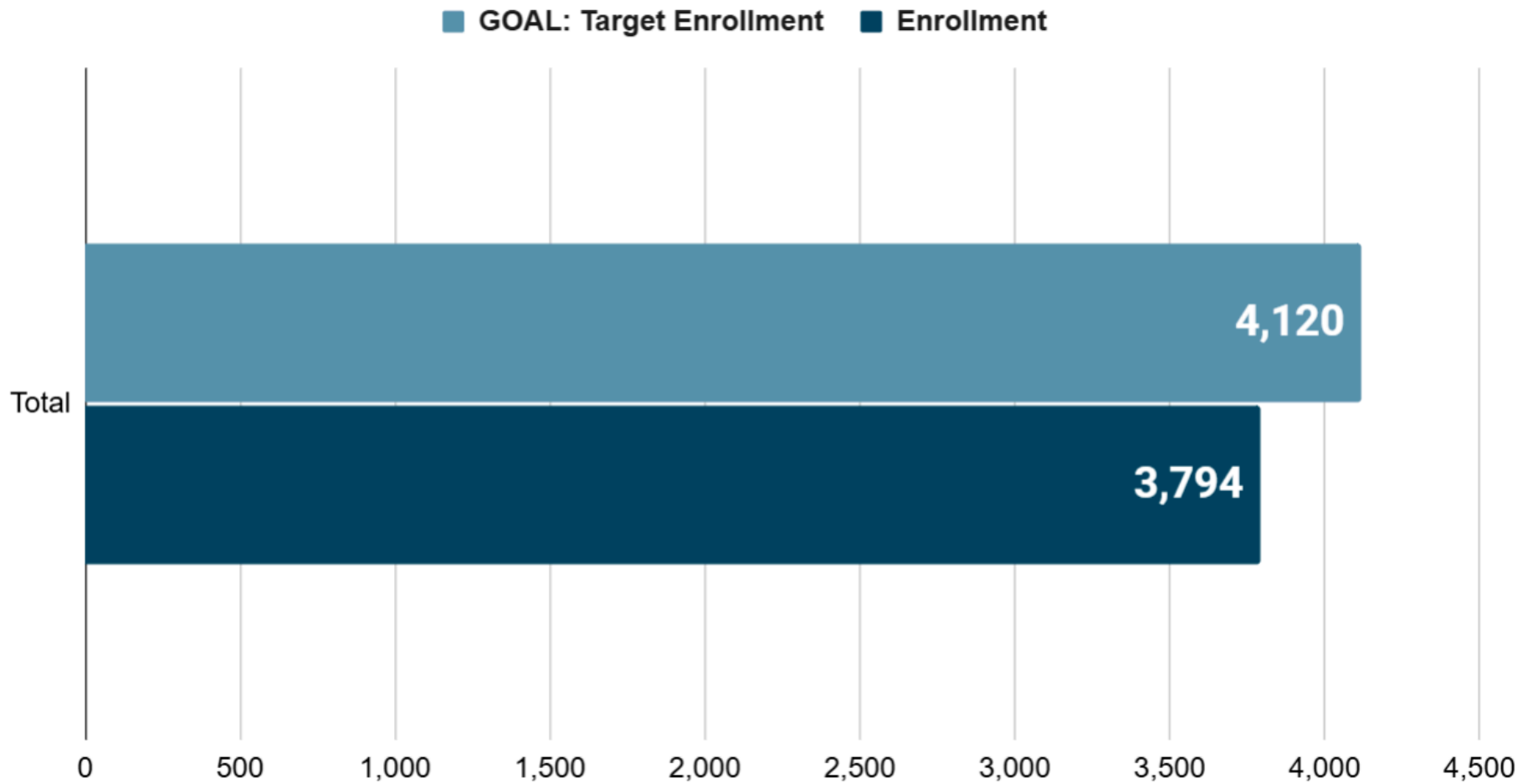


Magnolia Public Schools 2025-26 Enrollment [September 11, 2025]





Magnolia Public Schools 2025-26 Enrollment [September 11, 2025]





MPS	2025-2026		Percentage towards Enrollment Goal	2024-2025	
	September 11, 2025			September 13, 2024	
	Completed Registrations	Total Applications		Completed Registrations	Total Applications
Magnolia Science Academy 1	146	149	94.14%	199	209
Magnolia Science Academy 2	91	98	87.07%	140	147
Magnolia Science Academy 3	122	132	88.97%	145	155
Magnolia Science Academy 4	48	50	86.21%	42	62
Magnolia Science Academy 5	48	48	85.65%	62	65
Magnolia Science Academy 6	75	76	96.88%	65	68
Magnolia Science Academy 7	71	79	91.19%	68	87
Magnolia Science Academy Bell	176	183	96.10%	144	146
Magnolia Science Academy San Diego	186	233	100.84%	210	211
Magnolia Science Academy Santa Ana	148	175	98.99%	115	133
MSA Orange County	73	83	52.14%	N/A	N/A
Total	1184	1306	92.09%	1190	1283



Enrollment Historical Analysis

	22-23		23-24		24-25		25-26	
Totals	Target	Actuals	Target	Actuals	Target	Actuals	Adjusted Target	Actuals - 9/5
MSA1	730	693	700	714	715	745	717	674
MSA2	513	507	530	532	564	513	518	450
MSA3	413	375	400	389	405	412	435	387
MSA4	115	105	120	124	144	135	145	125
MSA5	250	234	239	218	239	217	230	197
MSA6	120	91	110	111	121	129	160	155
MSA7	300	264	287	280	287	269	295	268
MSA8	400	385	394	404	405	383	410	394
MSA-SA	520	496	520	504	520	525	596	590
MSA-SD	443	419	430	439	440	461	474	476
MSA-Anaheim	0		0				100	71
MSA-PYL	0		0				40	2
Total	3804	3569	3730	3715	3840	3789	4120	3789
% hitting the target		93.82%		99.60%		98.67%		91.97%



The chart below illustrates retention rates across the network

	2021-22: (Spring 2021 to Fall 2021)	2022-23: (Spring 2022 to Fall 2022)	2023-24: (Spring 2023 to Fall 2023)	2024-25: (Spring 2024 to Fall 2024)	2025-26: (Spring 2025 to Fall 2025) *Raw data not finalized
MSA-1	94%	87%	84%	86%	85%
MSA-2	90%	83%	86%	81%	80%
MSA-3	81%	79%	85%	84%	80%
MSA-4	97%	92%	89%	89%	78%
MSA-5	75%	85%	83%	84%	84%
MSA-6	68%	96%	91%	90%	89%
MSA-7	88%	88%	96%	92%	93%
MSA-8	96%	92%	94%	94%	91%
MSA-SD	87%	91%	89%	89%	93%
MSA-SA	86%	90%	89%	89%	93%
MSA-OC	N/A	N/A	N/A	N/A	N/A
MPS	87%	87%	88%	87%	87%*



Chart for Entry Point Students:

Census Day 2024, Last Day of School Enrollment, and Current enrollment Sept. 11, 2025

Schools Site	Census Day October 2024	Last Day of School 2024-25	Current Enrollment September 11, 2025
MSA 1	6th: 132 9th: 96	6th: 123 9th: 100	6th: 100 9th: 97
MSA 2	6th: 104 9th: 48	6th: 104 9th: 47	6th: 64 9th: 46
MSA 3	6th: 58 9th: 67	6th: 57 9th: 68	6th: 50 9th: 51
MSA 4	6th: 7 9th: 21	6th: 10 9th: 19	6th: 9 9th: 29
MSA 5	6th: 38 9th: 45	6th: 41 9th: 39	6th: 21 9th: 25
MSA 6	6th: 45	6th: 43	6th: 52
MSA 7	TK: 20 K: 25	TK: 19 K: 25	TK: 26 K: 36
MSA Bell	6th : 87	6th : 92	6th: 93
MSA San Diego	6th: 162	6th: 158	6th: 161
MSA Santa Ana	TK: 13 K: 19 6th: 52	TK: 13 K: 20 6th: 53	TK: 20 K: 34 6th: 58

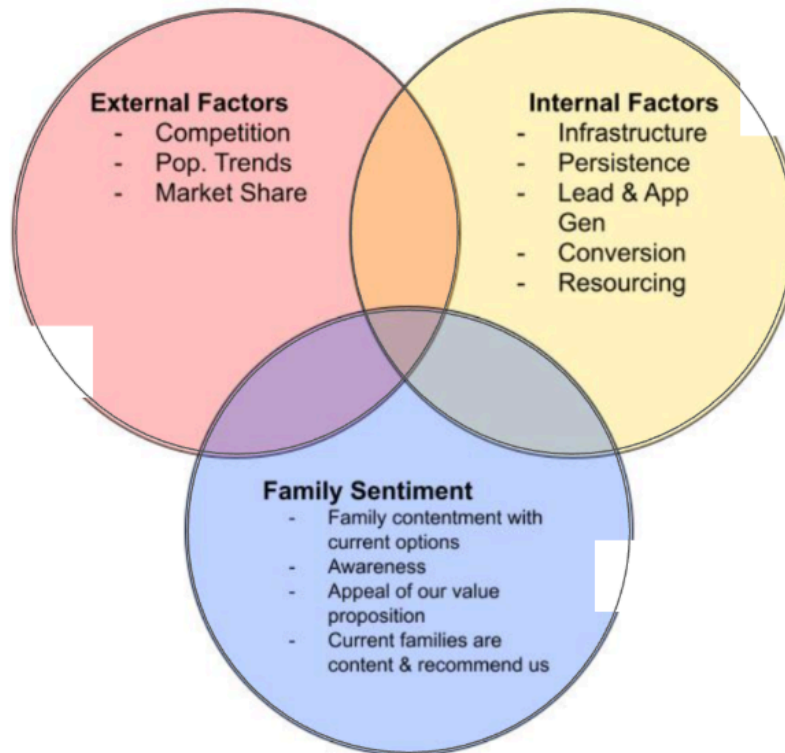


	9th: 53	9th: 52	9th: 46
Total	TK: 33 K: 44 6th: 685 9th: 330	TK: 32 K: 45 6th: 681 9th: 325	TK: 46 K: 70 6th: 608 9th: 294

Part of the larger analysis reflection on data



3 Big Drivers of Enrollment Outcomes



Impact:

The collective effort to meet the target projected goals for enrollment benefits everyone, and that is the focus of the work moving forward. We also know the impact of the goals not being met, and those are conversations that are not comfortable but must be had to ground the team in reality.

Coversheet

Approval of 2024-25 Unaudited Actuals Reports

Section:	VI. Action Items
Item:	A. Approval of 2024-25 Unaudited Actuals Reports
Purpose:	Vote
Submitted by:	
Related Material:	VI_A_2024-25 Unaudited Actuals Reports .pdf



Agenda Item:	VI A: Action Item
Date:	September 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “ Board ”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Steve Budhreja Ed.D, Chief Financial Officer
RE:	Approval of 2024-25 Unaudited Actuals Reports

Action Proposed:

I recommend that the Board approve the 2024-2025 Unaudited Actuals Report for all Magnolia Public Schools and the Home Office.

Purpose:

The Unaudited Actuals represents the complete prior fiscal year’s financial activities following all year-end closing activities for all MPS Schools and the Home Office.

Background:

All charter schools in California must submit their board approved “Unaudited Actuals” for the prior fiscal year by September 15th per the California Education Code. The Unaudited Actuals represents the complete prior fiscal year’s financial activities including fund balances for each school site and Home Office.

Analysis:

The attached presentation provides a detailed breakdown of each school site’s ending fund balance for the 2024-25 fiscal year ending June 30, 2025. There were 5 schools that had deficit spending during the 2024-25 fiscal year that has resulted in reductions to their ending fund balances. Additionally, the Home Office had an operating deficit during the 2024-25 fiscal year. This will require careful review for the 2025-26 fiscal year and adjustments to all revenues and expenditures to avoid additional deficit spending during the current year.



Exhibits:

- Unaudited Actuals Board Presentation
- Unaudited Actuals Full Report



2024-25 Unaudited Actuals

September 11, 2025 Board Meeting

2024-25 Unaudited Actuals: Executive Summary

- This “Unaudited Actuals” report summarizes actual financial results for the FY 2024-25 and changes to revenue and expenditures from the previous reporting as noted below:
 - **Average Daily Attendance of 3,513 which is an overall decrease of 48 ADA from the Second Interim Budget.**
 - **Revenues of \$88.5 million, increase of \$6.9m from the Second Interim Budget**
 - **Expenditures of \$84.7 million, increase of \$1.4m from the Second Interim Budget**
 - **Net operating surplus of \$3.8m, up \$5.4m from the Second Interim Budget**
- MPS’s overall cash position remains positive with ending cash balance of \$23.7m as of June 30, 2025.

2024-25 Unaudited Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment (CALPADS)	745	513	412	135	217	129	269	383	525	461		3,789
Attendance (P-2 ADA)	685	479.24	374.24	123.28	195.44	122.07	248.83	353.24	496.38	435.80		3,513
ADA %	91.93%	93.42%	90.83%	91.32%	90.06%	94.63%	92.50%	92.23%	94.55%	94.53%		92.73%
Revenue												
LCFF Entitlement	10,797,700	7,451,931	5,405,272	2,048,503	3,113,168	1,767,296	3,730,622	4,991,476	7,631,122	4,857,929	-	51,795,019
Federal Revenue	618,627	656,055	257,842	117,429	491,864	394,393	235,922	281,579	537,363	505,597	66,833	4,163,504
Other State Revenues	3,060,580	2,087,210	1,332,271	363,011	7,466,157	505,825	2,034,770	1,352,927	2,244,963	949,876	1,419,214	22,816,803
Other Local Revenues	1,992,104	165,218	74,453	166,629	88,050	155,457	274,436	488,349	321,797	264,349	5,773,016	9,763,858
Total Revenue	16,469,010	10,360,415	7,069,839	2,695,572	11,159,238	2,822,971	6,275,750	7,114,331	10,735,245	6,577,751	7,259,063	88,539,184
Expenses												
Certificated Salaries	4,793,778	2,802,802	2,550,720	1,044,076	1,726,008	1,061,461	1,711,783	2,473,822	3,691,594	2,335,296	-	24,191,339
Classified Salaries	1,681,383	1,332,108	914,669	259,814	781,039	377,296	899,168	872,145	1,533,006	479,550	5,290,683	14,420,861
Benefits	2,551,869	1,507,715	1,348,596	455,346	891,740	488,337	1,005,155	1,275,833	1,906,340	968,517	1,586,845	13,986,293
Books and Supplies	591,695	484,612	273,425	136,654	254,634	125,737	219,018	458,123	654,285	325,626	247,924	3,771,733
Services and Operations	5,424,767	4,140,674	2,150,068	1,049,054	1,050,845	868,131	2,236,662	2,248,620	2,808,034	2,243,744	2,361,766	26,582,365
Depreciation / Cap Outlay	304,415	52,632	48,651	10,910	25,617	2,838	68,247	54,940	634,569	44,949	515	1,248,285
Other Outflows	1,377	0	-	-	-	-	17,422	-	454,713	6,426	13,994	493,932
Total Expenses	15,349,283	10,320,542	7,286,129	2,955,855	4,729,883	2,923,800	6,157,456	7,383,484	11,682,541	6,404,108	9,501,727	84,694,807
Net Revenue	1,119,727	39,873	(216,291)	(260,283)	6,429,355	(100,829)	118,294	(269,152)	(947,296)	173,642	(2,242,664)	3,844,377
Fund Balance												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,601	57,035,296
Net Revenue	1,119,727	39,873	(216,291)	(260,283)	6,429,355	(100,829)	118,294	(269,152)	(947,296)	173,642	(2,242,664)	3,844,377
Current Net Asset Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	709,937	60,879,673

5 of Magnolia Public Schools and Home Office ended the fiscal year 2024-25 with a net operating loss. This raises concerns about long-term sustainability and potential risks to the fiscal health of our organization .

Inclusive of Prop 1D funds

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	3,561	3,513	(47)
SUMMARY			
Revenue			
LCFF Entitlement	52,298,015	51,795,019	(112,851)
Federal Revenue	3,665,807	4,163,504	529,314
Other State Revenues	17,054,255	22,816,803	5,762,548
Other Local Revenues	8,980,906	9,763,858	782,952
Total Revenue	81,998,983	88,539,184	6,961,963
Expenditures			
Certificated Salaries	24,614,715	24,191,339	(423,375)
Classified Salaries	14,255,116	14,420,861	147,126
Benefits	14,140,904	13,986,293	(154,611)
Books and Supplies	3,231,852	3,771,733	539,881
Services and Operating Exp.	25,220,243	26,582,365	1,362,122
Depreciation & Cap Outlay	1,213,938	1,248,285	34,347
Other Outflows	533,403	493,932	(39,471)
Total Expenditures	83,210,171	84,694,807	1,466,017
Net Revenues	(1,211,189)	3,844,377	5,495,946
Fund Balance			
Beginning Balance (Audited)		57,035,296	
Net Revenues		3,844,377	
Ending Fund Balance		60,879,673	
Components of Fund Bal.			
Available For Econ. Uncert.		28,386,008	33.5% of Expenditures
Restricted Balances (Est.)		436,729	0.5% of Expenditures
Net Fixed Assets		32,056,937	37.8% of Expenditures
Ending Fund Balance		60,879,673	71.9% of Expenditures

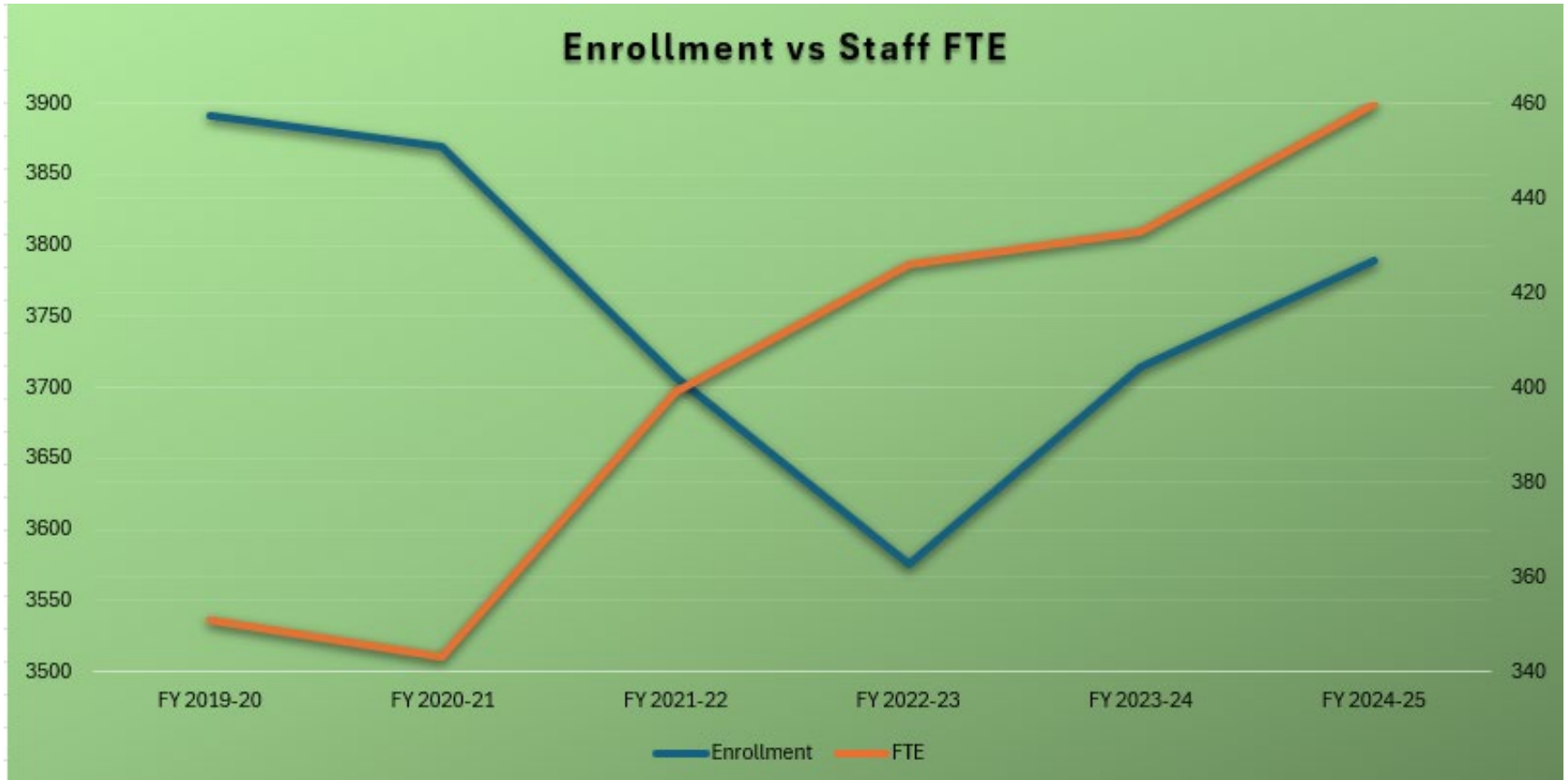
This 2024-24 Unaudited Actuals allow MPS to end this fiscal year with a fund balance of \$60.8million, which is 72% of annual expenditures. It is important to note that capitalized projects currently account for about 53% of the MPS's total fund balance.

Magnolia Public Schools				
2025 Bonds				
Debt Service Coverage				
	MSA-1	MSA-SA	MSA-SD	Consolidated
Debt Service Coverage	2.34	0.92	1.75	1.95
Limit	1.10	1.10	1.10	1.10
Compliance	Yes	No	Yes	Yes
Days Cash on Hand	110	28	61	73
Limit	45	45	45	45
Compliance	Yes	No	Yes	Yes

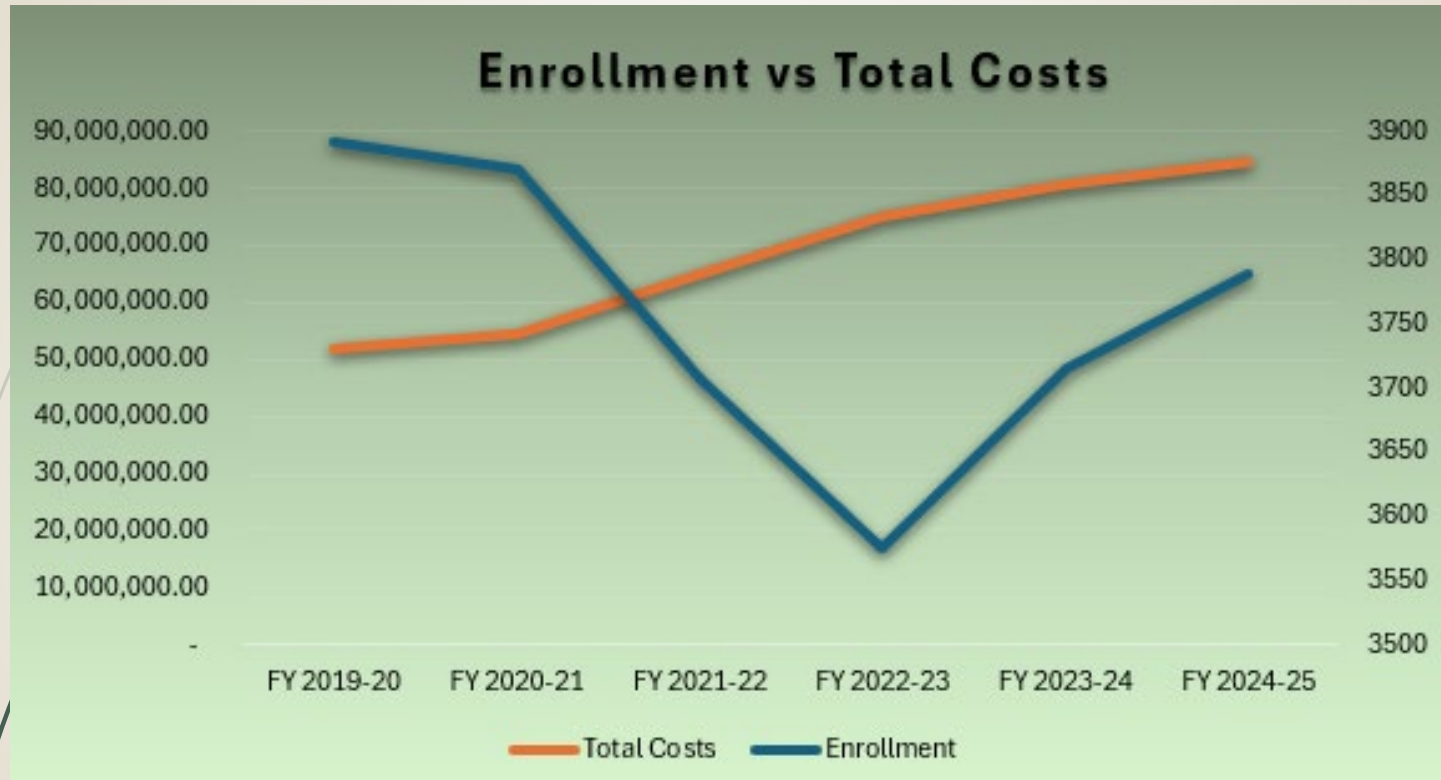
Bond covenant requirements have been met at the consolidated level.



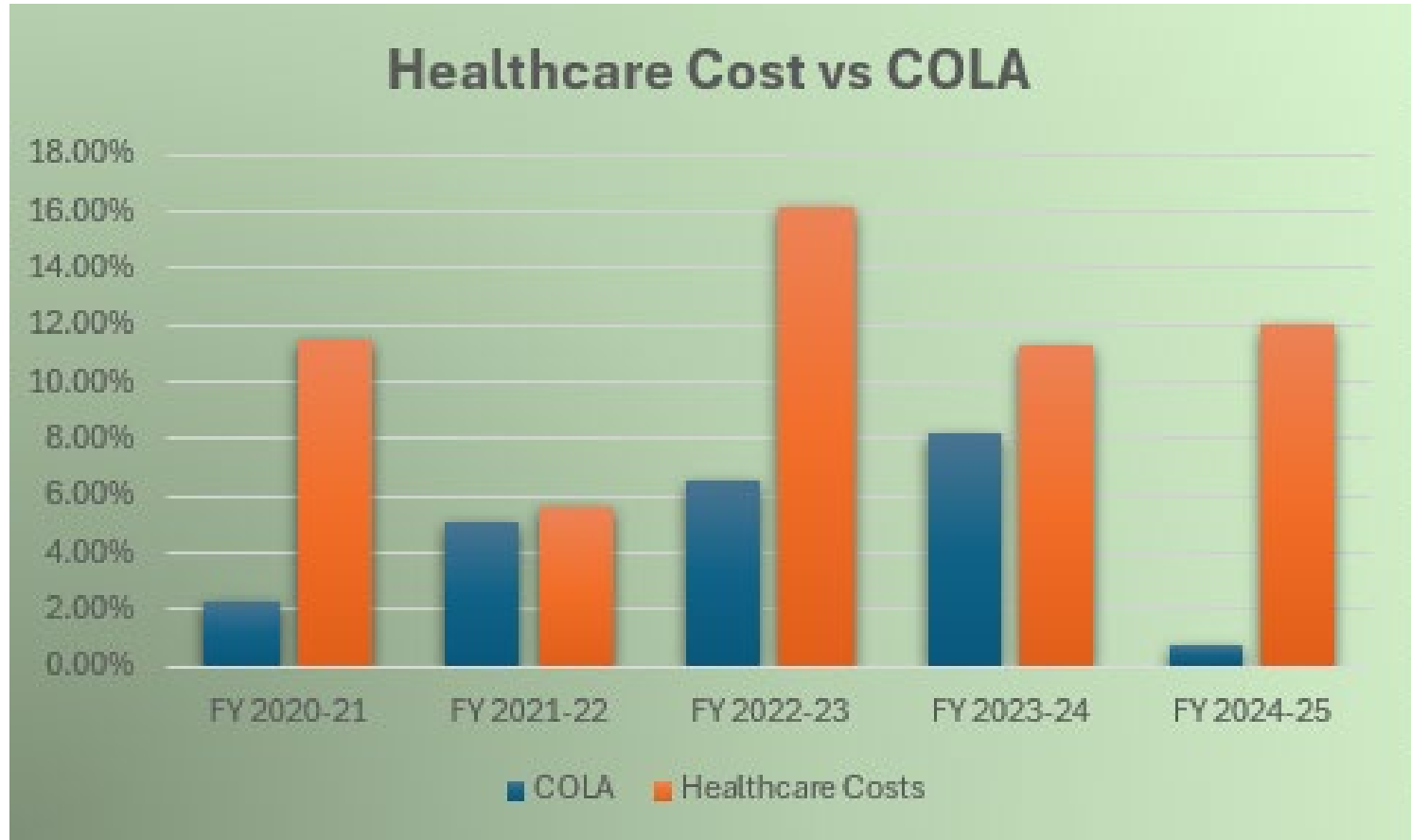
Looking Back to Move Forward



Student enrollment has declined, while staffing levels have increased over the past few years. As we continue to invest in personnel, it is critical to ensure staffing levels are responsive to actual student needs and enrollment patterns.



Total expenditures continue to rise while overall enrollment has decreased over a six-year period. This trend highlights the need to evaluate resource alignment and long-term sustainability.



Over the past several years, increases in healthcare costs have consistently outpaced cost-of-living adjustments, placing added pressure on budget sustainability.

Transitioning Beyond One-Time Support

Fiscal Year	Source of Funds	Amount
FY 2020-21	Learning Loss Mitigation PPP Loan Total	\$4,324,886 \$5,461,600 \$9,786,486
FY 2021-22	Hold Harmless ESSER State Funds(ELOG, IPI) Total	\$2,138,860 \$9,286,793 \$1,827,202 \$13,252,855
FY 2022-23	ERC, net filing fee Declining Enrollment ESSER State Funds(CCSP, EE, A-G, ELOG, IPI, MCEC) Total	\$6,670,695 \$6,294,622 \$4,803,278 \$3,407,558 \$21,176,153
FY 2023-24	Remaining ESSER State Funds (CCSP, LREBG, AMIMBG, EE) Total	\$2,523,386 \$5,865,033 \$8,388,419
FY 2024-25	State Funds (CCSP, LREBG, AMIMBG) Total	\$4,016,658 \$4,016,658

- Over the past several years, one-time funds played a critical role in sustaining our operations during declining enrollment and rising costs.



QUESTIONS & COMMENTS





2024-25 Unaudited Actuals

SEPTEMBER 11, 2025 Board Meeting

2024-25 Unaudited Actuals: Executive Summary

- This “Unaudited Actuals” report summarizes actual financials results for the FY 2024-25 and changes to revenue and expenditures from the previous reporting as noted below:
 - **Average Daily Attendance of 3,513 which is an overall decrease of 48 ADA from the Second Interim Budget.**
 - **Revenues of \$88.5 million, increase of \$6.9m from the Second Interim Budget**
 - **Expenditures of \$84.7 million, increase of \$1.4m from the Second Interim Budget**
 - **Net operating surplus of \$3.8m, up \$5.4m from the Second Interim Budget**
- MPS’s overall cash position remains positive with ending cash balance of \$23.7m as of June 30, 2025.

2024-25 Second Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment	745	513	412	135	217	129	269	383	525	461		3,789.00
Attendance (P-2 ADA)	693.30	481.91	383.65	125.60	200.49	123.59	252.70	359.45	500.54	439.33		3,560.56
ADA %	93.06%	93.94%	93.12%	93.04%	92.39%	95.81%	93.94%	93.85%	95.34%	95.30%		93.97%
Revenue												
LCFF Entitlement	10,868,537	7,455,743	5,524,060	2,076,171	3,181,886	1,783,774	3,772,463	5,066,319	7,671,712	4,897,350	-	52,298,015
Federal Revenue	582,624	554,588	236,708	109,791	406,108	346,796	229,413	268,895	450,016	480,868	-	3,665,807
Other State Revenues	3,778,208	2,402,792	1,261,129	339,003	1,348,392	536,013	1,829,620	1,418,697	2,327,295	1,813,107	-	17,054,255
Other Local Revenues	200,601	71,000	33,952	133,444	32,597	121,138	280,822	367,278	201,673	120,000	7,418,401	8,980,906
Total Revenue	15,429,970	10,484,123	7,055,849	2,658,409	4,968,984	2,787,721	6,112,317	7,121,188	10,650,695	7,311,325	7,418,401	81,998,983
Expenses												
Certificated Salaries	4,759,610	2,881,883	2,871,021	1,137,366	1,743,382	978,146	1,723,826	2,473,131	3,525,945	2,520,405	-	24,614,715
Classified Salaries	1,742,532	1,289,204	854,063	241,147	747,820	394,313	940,706	945,106	1,383,597	397,767	5,318,863	14,255,116
Benefits	2,386,651	1,434,636	1,427,738	523,727	877,448	525,968	986,985	1,356,754	1,820,544	967,824	1,832,629	14,140,904
Books and Supplies	537,611	518,869	230,036	105,156	269,814	119,541	227,149	189,422	503,840	385,983	144,431	3,231,852
Services and Operations	5,053,112	4,218,862	1,881,814	827,157	1,182,146	765,433	2,108,054	2,096,076	2,334,376	2,352,769	2,400,445	25,220,243
Depreciation / Cap Outlay	257,444	51,482	48,651	10,910	24,179	2,838	68,247	54,940	645,178	49,553	515	1,213,938
Other Outflows	15,000	-	-	-	-	-	-	-	515,223	3,180	-	533,403
Total Expenses	14,751,960	10,394,935	7,313,323	2,845,463	4,844,788	2,786,239	6,054,968	7,115,429	10,728,702	6,677,481	9,696,883	83,210,171
Net Revenue	678,010	89,188	(257,474)	(187,054)	124,195	1,482	57,350	5,759	(78,006)	633,843	(2,278,482)	(1,211,189)
Fund Balance												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,601	57,035,296
Net Revenue	678,010	89,188	(257,474)	(187,054)	124,195	1,482	57,350	5,759	(78,006)	633,843	(2,278,482)	(1,211,189)
Projected Ending Balance	11,927,885	5,842,324	3,037,983	1,135,067	7,756,807	2,668,012	3,386,285	7,681,061	9,476,180	2,238,384	674,119	55,824,108
Ending Bal. as % of Exp.:	80.9%	56.2%	41.5%	39.9%	160.1%	95.8%	55.9%	107.9%	88.3%	33.5%	7.0%	67.1%

2024-25 Unaudited Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment (CALPADS)	745	513	412	135	217	129	269	383	525	461		3,789
Attendance (P-2 ADA)	685	479.24	374.24	123.28	195.44	122.07	248.83	353.24	496.38	435.80		3,513
ADA %	91.93%	93.42%	90.83%	91.32%	90.06%	94.63%	92.50%	92.23%	94.55%	94.53%		92.73%
Revenue												
LCFF Entitlement	10,797,700	7,451,931	5,405,272	2,048,503	3,113,168	1,767,296	3,730,622	4,991,476	7,631,122	4,857,929	-	51,795,019
Federal Revenue	618,627	656,055	257,842	117,429	491,864	394,393	235,922	281,579	537,363	505,597	66,833	4,163,504
Other State Revenues	3,060,580	2,087,210	1,332,271	363,011	7,466,157	505,825	2,034,770	1,352,927	2,244,963	949,876	1,419,214	22,816,803
Other Local Revenues	1,992,104	165,218	74,453	166,629	88,050	155,457	274,436	488,349	321,797	264,349	5,773,016	9,763,858
Total Revenue	16,469,010	10,360,415	7,069,839	2,695,572	11,159,238	2,822,971	6,275,750	7,114,331	10,735,245	6,577,751	7,259,063	88,539,184
Expenses												
Certificated Salaries	4,793,778	2,802,802	2,550,720	1,044,076	1,726,008	1,061,461	1,711,783	2,473,822	3,691,594	2,335,296	-	24,191,339
Classified Salaries	1,681,383	1,332,108	914,669	259,814	781,039	377,296	899,168	872,145	1,533,006	479,550	5,290,683	14,420,861
Benefits	2,551,869	1,507,715	1,348,596	455,346	891,740	488,337	1,005,155	1,275,833	1,906,340	968,517	1,586,845	13,986,293
Books and Supplies	591,695	484,612	273,425	136,654	254,634	125,737	219,018	458,123	654,285	325,626	247,924	3,771,733
Services and Operations	5,424,767	4,140,674	2,150,068	1,049,054	1,050,845	868,131	2,236,662	2,248,620	2,808,034	2,243,744	2,361,766	26,582,365
Depreciation / Cap Outlay	304,415	52,632	48,651	10,910	25,617	2,838	68,247	54,940	634,569	44,949	515	1,248,285
Other Outflows	1,377	0	-	-	-	-	17,422	-	454,713	6,426	13,994	493,932
Total Expenses	15,349,283	10,320,542	7,286,129	2,955,855	4,729,883	2,923,800	6,157,456	7,383,484	11,682,541	6,404,108	9,501,727	84,694,807
Net Revenue	1,119,727	39,873	(216,291)	(260,283)	6,429,355	(100,829)	118,294	(269,152)	(947,296)	173,642	(2,242,664)	3,844,377
Fund Balance												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,601	57,035,296
Net Revenue	1,119,727	39,873	(216,291)	(260,283)	6,429,355	(100,829)	118,294	(269,152)	(947,296)	173,642	(2,242,664)	3,844,377
Current Net Asset Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	709,937	60,879,673

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	3,561	3,513	(47)
SUMMARY			
Revenue			
LCFF Entitlement	52,298,015	51,795,019	(112,851)
Federal Revenue	3,665,807	4,163,504	529,314
Other State Revenues	17,054,255	22,816,803	5,762,548
Other Local Revenues	8,980,906	9,763,858	782,952
Total Revenue	81,998,983	88,539,184	6,961,963
Expenditures			
Certificated Salaries	24,614,715	24,191,339	(423,375)
Classified Salaries	14,255,116	14,420,861	147,126
Benefits	14,140,904	13,986,293	(154,611)
Books and Supplies	3,231,852	3,771,733	539,881
Services and Operating Exp.	25,220,243	26,582,365	1,362,122
Depreciation & Cap Outlay	1,213,938	1,248,285	34,347
Other Outflows	533,403	493,932	(39,471)
Total Expenditures	83,210,171	84,694,807	1,466,017
Net Revenues	(1,211,189)	3,844,377	5,495,946
Fund Balance			
Beginning Balance (Audited)		57,035,296	
Net Revenues		3,844,377	
Ending Fund Balance		60,879,673	
Components of Fund Bal.			
Available For Econ. Uncert.		28,386,008	33.5% of Expenditures
Restricted Balances (Est.)		436,729	0.5% of Expenditures
Net Fixed Assets		32,056,937	37.8% of Expenditures
Ending Fund Balance		60,879,673	71.9% of Expenditures

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	32,762,595	27,825,099	(4,697,351)
8012 EPA Entitlement	5,417,691	8,587,406	3,212,000
8019 Prior Year Adjustments	-	135,093	135,093
8096 InLieuPropTaxes	14,117,729	15,247,421	1,237,407
SUBTOTAL - LCFF Entitlement	52,298,015	51,795,019	(112,851)
Federal Revenue			
8181 SpEd - Revenue	412,015	455,092	43,077
8182 SpEd - Discretionary Grants	-	32,322	32,322
8285 SpEd - Revenue	219,746	220,513	4,256
8290 All Other Federal Revenue	3,034,046	3,455,577	449,659
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	3,665,807	4,163,504	529,314
Other State Revenue			
8311 SpEd Revenue	2,525,821	2,320,748	(205,073)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	108,207	108,207	-
8560 StateLotteryRev	1,015,249	1,032,297	17,048
8590 AllOthStateRev	13,404,978	19,340,674	5,935,696
8595 State Rev PY Adj	-	14,877	14,877
SUBTOTAL - Other State Revenue	17,054,255	22,816,803	5,762,548
Local Revenue			
8600 Other Local Rev	-	-	-
8634 StudentLunchFee	2,000	-	(2,000)
8650 Leases & Rentals	-	-	-
8660 Interest	12,000	103,467	91,467
8662 Summer School	-	-	-
8677 SpEd Revenue	805,345	825,063	19,718
8695 Prior Year Adj (Local2)	-	-	-
8698 OthRev-Suspense	-	-	-
8701 CMO Fee - MSA-1	1,106,231	1,106,231	0
8702 CMO Fee - MSA-2	1,106,231	1,106,231	0
8703 CMO Fee - MSA-3	495,103	495,103	(0)
8704 CMO Fee - MSA-4	172,849	172,849	(0)
8705 CMO Fee - MSA-5	207,418	207,418	(0)
8706 CMO Fee - MSA-6	172,849	172,849	(0)
8707 CMO Fee - MSA-7	253,115	253,115	0
8708 CMO Fee - MSA-8	795,103	795,103	(0)
8709 CMO Fee - MSA-SA	553,116	553,116	-
8712 CMO Fee - MSA-SD	449,406	449,406	0
8699 Other Revenue	2,589,625	3,188,256	598,631
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	692	692
SUBTOTAL - Local Revenue	8,720,391	9,428,899	708,508

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	7,500	62,744	55,244
8803 Fundraising	253,015	272,215	19,200
SUBTOTAL - Fundraising & Grants	260,515	334,959	74,444
TOTAL REVENUE	81,998,983	88,539,184	6,961,963
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	18,035,111	17,692,643	(342,468)
1200 Cert Aid	2,289,700	2,127,962	(161,738)
1300 Cert Adminis	4,289,904	4,370,734	80,830
SUBTOTAL - Certificated Salaries	24,614,715	24,191,339	(423,375)
Classified Salaries			
2100 Instructional Aides	-	2,102,648	-
2200 Classified Support	2,437,476	4,329,436	(334,827)
2300 Classified Admin	4,123,514	-	205,922
2400 Clerical & Tech	-	7,970,157	-
2900 OtherClassStaff	7,694,126	18,619	276,031
SUBTOTAL - Classified Salaries	14,255,116	14,420,861	147,126
Employee Benefits			
3101 STRS-Certified	3,803,966	4,101,544	297,578
3102 STRS-Classified	1,198,502	673,718	(524,784)
3201 PERS-Cert	943,939	153,163	(790,777)
3202 PERS-Classified	980,945	1,860,627	879,682
3301 OASDI/Med-Cert	563,437	400,616	(162,821)
3302 OASDI/Med-Class	548,764	854,361	305,597
3401 HlthWelfareCert	5,312,886	5,427,868	114,982
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	184,682	30,542	(154,140)
3502 UI-Classified	-	14,227	14,227
3601 WorkersCmp-Cert	247,695	346,832	99,137
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	26,204	2,393	(23,810)
3902 OthBenes-Class	329,886	120,403	(209,483)
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	14,140,904	13,986,293	(154,611)

2024-25 Unaudited Actuals				
CONSOLIDATED		2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies				
4100	Text&CoreCurric	336,966	360,796	23,830
4200	BooksOthRefMats	267,921	369,843	101,922
4300	Ins Mats & Sups 2	55,500	81,632	26,132
4310	Ins Mats & Sups	132,454	161,696	29,242
4315	OthrSupplies	34,511	79,782	45,271
4320	Office Supplies	186,820	240,920	54,100
4325	ProfDevMat&Sups	5,000	12,779	7,779
4326	Arts&MusicSupps	100,650	56,953	(43,697)
4330	Staff Meals & Events	12,000	14,731	2,731
4335	PE Supplies	76,350	57,882	(18,468)
4340	Educat Software	518,292	483,981	(34,311)
4345	NonInstStdntSup	372,894	415,467	42,572
4346	TeacherSupplies	42,870	39,692	(3,178)
4350	Cust. Supplies	128,240	139,799	11,559
4351	Yearbook	5,000	3,786	(1,214)
4380	Marketing Materials	-	34,475	34,475
4390	Uniforms	175,960	158,939	(17,021)
4400	NonCapEquip-Gen	90,951	64,694	(26,257)
4410	ClssrmFrnEqp<5k	12,060	-	(12,060)
4430	OffceFurnEqp<5k	94,270	156,549	62,279
4440	Computers <\$5k	326,560	379,335	52,775
4450	FixedAssetsSuspense-Facilities	-	6,534	6,534
4461	Fixed Asset Susp (Imp)	-	-	-
4464	Equipment (Pre-Cap)	27,900	-	(27,900)
4480	FixedAssets Suspense-Equipment	-	-	-
4710	Food	63,200	89,143	25,943
4720	Food:Other Food	164,602	365,676	201,074
4990	Prior Year Adj (Mat'ls)	-	949	949
4999	Misc Expenditure (Suspense)	880	(4,299)	(5,179)
SUBTOTAL - Books and Supplies		3,231,852	3,771,733	539,881

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	5,311,421	5,311,421	(0)
5200 Travel	3,120	6,334	3,214
5205 Conference Fees	28,760	6,349	(22,411)
5210 MilesParkTolls	36,770	34,040	(2,730)
5215 TravConferences	-	3,226	3,226
5220 TraLodging	89,270	163,576	74,306
5300 DuesMemberships	253,550	302,697	49,147
5450 Other Insurance	755,749	794,648	38,899
5500 OpsHousekeeping	644,236	619,044	(25,192)
5510 Gas & Electric	605,490	783,651	178,161
5610 Rent & Leases	3,709,038	3,715,871	6,833
5611 Rent & Leases- Interest	2,354,918	1,821,936	(532,982)
5620 EquipmentLeases	241,252	186,126	(55,126)
5621 EquipmentLeases- Interest	-	7,416	7,416
5630 Reps&MaintBldng	327,620	256,652	(70,968)
5800 ProfessServices	2,259,241	1,837,467	(421,774)
5810 Legal	236,800	361,705	124,905
5813 SchPrgAftSchool	971,482	1,724,292	752,810
5814 SchPrgAcadComps	17,330	22,290	4,960
5819 SchlProgs-Other	924,686	454,465	(470,222)
5820 Audit & CPA	108,390	100,582	(7,808)
5825 DMSBusinessSvcs	692,000	572,527	(119,473)
5835 Field Trips	321,490	213,827	(107,663)
5836 FieldTrip Trans	361,000	551,689	190,689
5840 MarkngStdtdRecrt	360,930	389,493	28,563
5850 Oversight Fees	520,892	516,054	(4,839)
5857 Payroll Fees	215,540	266,853	51,313
5860 Service Fees	48,550	55,206	6,656
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	224,786	119,877	(104,909)
5864 Prof Dev-Other	212,625	195,646	(16,980)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	1,300,971	1,640,363	339,393
5870 Livescan	9,994	22,716	12,722
5872 SPED Fees (incl Encroachment)	159,144	202,534	43,390
5875 Staff Recruiting	15,000	28,621	13,621
5884 Substitutes	980,000	2,062,021	1,082,021
5890 OthSvcsNon-Inst	530	220,362	219,832
5900 Communications	45,160	25,958	(19,202)
5910 Communications 2	-	5,147	5,147
5920 TelecomInternet	320,940	449,370	128,430
5930 PostageDelivery	61,840	35,874	(25,966)
5940 Technology	489,728	511,402	21,674
5990 Prior Year Adj (Services)	-	(16,959)	(16,959)
SUBTOTAL - Services & Other Operating Exp.	25,220,243	26,582,365	1,362,122

2024-25 Unaudited Actuals			
CONSOLIDATED	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	1,213,938	1,248,285	34,347
SUBTOTAL - Capital Outlay & Depreciation	1,213,938	1,248,285	34,347
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	0	0
7438 InterestExpense	533,403	493,932	(39,471)
SUBTOTAL - Other Outflows	533,403	493,932	(39,471)
TOTAL EXPENSES	83,210,171	84,694,807	1,466,017



2024-25 Unaudited Actuals			
MSA 1	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	693	685	(8)
SUMMARY			
Revenue			
LCFF Entitlement	10,868,537	10,797,700	(70,837)
Federal Revenue	582,624	618,627	36,003
Other State Revenues	3,778,208	3,060,580	(717,628)
Other Local Revenues	200,601	1,992,104	1,791,503
Total Revenue	15,429,970	16,469,010	1,039,040
Expenditures			
Certificated Salaries	4,759,610	4,793,778	34,167
Classified Salaries	1,742,532	1,681,383	(61,149)
Benefits	2,386,651	2,551,869	165,217
Books and Supplies	537,611	591,695	54,084
Services and Operating Exp.	5,053,112	5,424,767	371,655
Depreciation & Cap Outlay	257,444	304,415	46,971
Other Outflows	15,000	1,377	(13,623)
Total Expenditures	14,751,960	15,349,283	597,323
Net Revenues	678,010	1,119,727	441,717
Fund Balance			
Beginning Balance (Audited)		11,249,876	
Net Revenues		1,119,727	
Ending Fund Balance		12,369,603	
Components of Fund Bal.			
Available For Econ. Uncert.		4,550,982	29.6% of Expenditures
Restricted Balances (Est.)		342,293	2.2% of Expenditures
Net Fixed Assets		7,476,327	48.7% of Expenditures
Ending Fund Balance		12,369,603	80.6% of Expenditures

2024-25 Unaudited Actuals			
MSA 1	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	6,786,176	5,467,676	(1,318,500)
8012 EPA Entitlement	1,432,060	2,408,399	976,339
8019 Prior Year Adjustments	-	31,942	31,942
8096 InLieuPropTaxes	2,650,301	2,889,683	239,382
SUBTOTAL - LCFF Entitlement	10,868,537	10,797,700	(70,837)
Federal Revenue			
8181 SpEd - Revenue	105,251	116,214	10,963
8182 SpEd - Discretionary Grants	-	8,290	8,290
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	477,373	494,123	16,750
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	582,624	618,627	36,003
Other State Revenue			
8311 SpEd Revenue	658,197	588,048	(70,149)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	25,279	25,279	-
8560 StateLotteryRev	197,685	197,640	(45)
8590 AllOthStateRev	2,897,047	2,245,381	(651,666)
8595 State Rev PY Adj	-	4,231	4,231
SUBTOTAL - Other State Revenue	3,778,208	3,060,580	(717,628)
Local Revenue			
8699 Other Revenue	191,895	1,942,883	1,750,988
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	191,895	1,945,634	1,753,739

2024-25 Unaudited Actuals			
MSA 1	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	500	500
8803 Fundraising	8,706	45,969	37,263
SUBTOTAL - Fundraising & Grants	8,706	46,469	37,763
TOTAL REVENUE	15,429,970	16,469,010	1,039,040
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	3,587,203	3,505,975	(81,228)
1200 Cert Aid	443,256	510,933	67,677
1300 Cert Adminis	729,151	776,870	47,718
SUBTOTAL - Certificated Salaries	4,759,610	4,793,778	34,167
Classified Salaries			
2100 Instructional Aides	546,043	419,330	(126,712)
2200 Classified Support	754,286	731,405	(22,881)
2300 Classified Admin	-	-	-
2400 Clerical & Tech	442,203	530,647	88,444
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	1,742,532	1,681,383	(61,149)
Employee Benefits			
3101 STRS-Certified	695,421	792,214	96,793
3102 STRS-Classified	172,305	28,171	(144,134)
3201 PERS-Cert	209,524	61,574	(147,950)
3202 PERS-Classified	134,280	373,388	239,108
3301 OASDI/Med-Cert	114,613	84,988	(29,624)
3302 OASDI/Med-Class	52,174	118,113	65,939
3401 HlthWelfareCert	977,430	1,031,586	54,156
3402 HlthWelfareClass	-	-	-
3501 UI-Certificated	29,070	4,116	(24,954)
3502 UI-Classified	-	646	646
3601 WorkersCmp-Cert	-	56,929	56,929
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,292	(3)	(1,295)
3902 OthBenes-Class	543	147	(396)
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	2,386,651	2,551,869	165,217

2024-25 Unaudited Actuals				
MSA 1		2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies				
4100	Text&CoreCurric	59,528	17,434	(42,094)
4200	BooksOthRefMats	4,000	42,890	38,890
4300	Ins Mats & Sups 2	5,000	14,476	9,476
4310	Ins Mats & Sups	20,000	33,204	13,204
4315	OthrSupplies	15,000	15,479	479
4320	Office Supplies	25,000	29,072	4,072
4325	ProfDevMat&Sups	-	-	-
4326	Arts&MusicSupps	5,000	2,148	(2,852)
4330	Staff Meals & Events	5,000	1,310	(3,691)
4335	PE Supplies	15,000	6,212	(8,788)
4340	Educat Software	95,035	66,064	(28,971)
4345	NonInstStdntSup	65,935	65,706	(229)
4346	TeacherSupplies	5,000	5,434	434
4350	Cust. Supplies	40,000	56,722	16,722
4351	Yearbook	4,000	3,014	(986)
4380	Marketing Materials	-	6,867	6,867
4390	Uniforms	30,000	34,691	4,691
4400	NonCapEquip-Gen	22,891	17,431	(5,460)
4410	ClssrmFrnEqp<5k	-	-	-
4430	OffceFurnEqp<5k	30,000	74,209	44,209
4440	Computers <\$5k	50,000	32,606	(17,394)
4450	FixedAssetsSuspense-Facilities	-	105	105
4461	Fixed Asset Susp (Imp)	-	-	-
4464	Equipment (Pre-Cap)	10,000	-	(10,000)
4480	FixedAssets Suspense-Equipment	-	-	-
4710	Food	25,000	18,739	(6,261)
4720	Food:Other Food	6,222	47,882	41,660
4990	Prior Year Adj (Mat'ls)	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies		537,611	591,695	54,084

2024-25 Unaudited Actuals				
MSA 1		2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses				
5101	CMO Fees	1,106,231	1,106,231	0
5200	Travel - General	-	-	-
5205	Conference Fees	2,500	1,701	(799)
5210	MilesParkTolls	1,000	1,566	566
5215	TravConferences	-	381	381
5220	TraLodging	7,000	19,420	12,420
5300	DuesMemberships	50,000	62,535	12,535
5450	Other Insurance	186,000	192,987	6,987
5500	OpsHousekeeping	221,000	306,010	85,010
5510	Gas & Electric	150,000	211,549	61,549
5610	Rent & Leases	880,740	688,124	(192,616)
5611	Rent & Leases- Interest	867,169	800,157	(67,012)
5620	EquipmentLeases	90,000	63,073	(26,927)
5621	EquipmentLeases- Interest	-	2,145	2,145
5630	Reps&MaintBldng	150,000	99,996	(50,004)
5800	ProfessServices	232,767	204,140	(28,627)
5810	Legal	35,000	35,765	765
5813	SchPrgAftSchool	137,737	180,944	43,207
5814	SchPrgAcadComps	7,500	732	(6,769)
5819	SchlProgs-Other	68,600	50,032	(18,568)
5820	Audit & CPA	9,000	7,809	(1,191)
5825	DMSBusinessSvcs	-	-	-
5835	Field Trips	50,000	58,802	8,802
5836	FieldTrip Trans	50,000	89,942	39,942
5840	MarkngStdtrRecrt	50,000	30,081	(19,919)
5850	Oversight Fees	109,046	107,450	(1,596)
5857	Payroll Fees	30,000	39,905	9,905
5860	Service Fees	16,000	294	(15,706)
5861	Prior Year Services	-	-	-
5863	Prof Developmnt	48,272	10,820	(37,452)
5864	Prof Dev-Other	18,062	73,267	55,205
5865	Prof Dev - LLM	-	-	-
5869	SpEd Ctrct Inst	197,059	296,236	99,177
5870	Livescan	2,000	1,018	(982)
5872	SPED Fees (incl Encroachment)	-	-	-
5875	Staff Recruiting	-	-	-
5884	Substitutes	153,000	495,949	342,949
5890	OthSvcsNon-Inst	-	29,087	29,087
5900	Communications	10,000	4,162	(5,838)
5910	Communications 2	-	345	345
5920	TelecomInternet	25,000	50,337	25,337
5930	PostageDelivery	9,000	7,882	(1,118)
5940	Technology	83,428	93,893	10,464
5990	Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.		5,053,112	5,424,767	371,655

2024-25 Unaudited Actuals			
MSA 1	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	257,444	304,415	46,971
SUBTOTAL - Capital Outlay & Depreciation	257,444	304,415	46,971
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	15,000	1,377	(13,623)
SUBTOTAL - Other Outflows	15,000	1,377	(13,623)
TOTAL EXPENSES	14,751,960	15,349,283	597,323



2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	482	479	(3)
SUMMARY			
Revenue			
LCFF Entitlement	7,455,743	7,451,931	(3,812)
Federal Revenue	554,588	656,055	101,467
Other State Revenues	2,402,792	2,087,210	(315,582)
Other Local Revenues	71,000	165,218	94,218
Total Revenue	10,484,123	10,360,415	(123,708)
Expenditures			
Certificated Salaries	2,881,883	2,802,802	(79,081)
Classified Salaries	1,289,204	1,332,108	42,904
Benefits	1,434,636	1,507,715	73,079
Books and Supplies	518,869	484,612	(34,257)
Services and Operating Exp.	4,218,862	4,140,674	(78,188)
Depreciation & Cap Outlay	51,482	52,632	1,150
Other Outflows	-	0	0
Total Expenditures	10,394,935	10,320,542	(74,392)
Net Revenues	89,188	39,873	(49,315)
Fund Balance			
Beginning Balance (Audited)		5,753,136	
Net Revenues		39,873	
Ending Fund Balance		5,793,009	
Components of Fund Bal.			
Available For Econ. Uncert.		4,161,319	40.3% of Expenditures
Restricted Balances (Est.)		81,112	0.8% of Expenditures
Net Fixed Assets		1,550,578	15.0% of Expenditures
Ending Fund Balance		5,793,009	56.1% of Expenditures

2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	4,640,196	3,801,241	(838,955)
8012 EPA Entitlement	973,317	1,602,982	629,665
8019 Prior Year Adjustments	-	25,584	25,584
8096 InLieuPropTaxes	1,842,230	2,022,124	179,894
SUBTOTAL - LCFF Entitlement	7,455,743	7,451,931	(3,812)
Federal Revenue			
8181 SpEd - Revenue	78,290	86,591	8,301
8182 SpEd - Discretionary Grants	-	6,044	6,044
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	476,298	563,420	87,122
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	554,588	656,055	101,467
Other State Revenue			
8311 SpEd Revenue	429,241	428,300	(941)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	17,400	17,400	-
8560 StateLotteryRev	137,412	148,940	11,528
8590 AllOthStateRev	1,818,739	1,492,057	(326,682)
8595 State Rev PY Adj	-	513	513
SUBTOTAL - Other State Revenue	2,402,792	2,087,210	(315,582)
Local Revenue			
8600 Other Local Rev	-	-	-
8699 Other Revenue	41,000	124,782	83,782
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	41,000	124,782	83,782

2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	1,684	1,684
8803 Fundraising	30,000	38,752	8,752
SUBTOTAL - Fundraising & Grants	30,000	40,436	10,436
TOTAL REVENUE	10,484,123	10,360,415	(123,708)
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	2,137,028	2,089,839	(47,189)
1200 Cert Aid	259,046	228,896	(30,151)
1300 Cert Adminis	485,809	484,067	(1,742)
SUBTOTAL - Certificated Salaries	2,881,883	2,802,802	(79,081)
Classified Salaries			
2100 Instructional Aides	192,958	167,102	(25,856)
2200 Classified Support	822,381	811,879	(10,501)
2300 Classified Admin	-	-	-
2400 Clerical & Tech	273,864	353,126	79,262
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	1,289,204	1,332,108	42,904
Employee Benefits			
3101 STRS-Certified	439,227	484,951	45,724
3102 STRS-Classified	72,319	20,611	(51,708)
3201 PERS-Cert	89,500	7,213	(82,287)
3202 PERS-Classified	138,855	277,729	138,874
3301 OASDI/Med-Cert	60,533	42,404	(18,129)
3302 OASDI/Med-Class	47,152	95,358	48,206
3401 HlthWelfareCert	532,113	528,272	(3,841)
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	17,612	4,855	(12,757)
3502 UI-Classified	-	868	868
3601 WorkersCmp-Cert	33,526	39,413	5,887
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,105	-	(1,105)
3902 OthBenes-Class	2,694	6,041	3,347
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	1,434,636	1,507,715	73,079

2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	40,993	29,125	(11,868)
4200 BooksOthRefMats	56,000	59,309	3,309
4300 Ins Mats & Sups 2	12,000	9,627	(2,373)
4310 Ins Mats & Sups	9,738	13,826	4,088
4315 OthrSupplies	-	2,523	2,523
4320 Office Supplies	50,000	54,298	4,298
4325 ProfDevMat&Sups	-	1,185	1,185
4326 Arts&MusicSupps	26,000	28,201	2,201
4330 Staff Meals & Events	-	493	493
4335 PE Supplies	7,000	8,624	1,624
4340 Educat Software	72,272	46,274	(25,998)
4345 NonInstStdntSup	40,866	30,586	(10,280)
4346 TeacherSupplies	3,000	6,561	3,561
4350 Cust. Supplies	20,000	22,513	2,513
4351 Yearbook	-	-	-
4380 Marketing Materials	-	-	-
4390 Uniforms	22,000	17,566	(4,434)
4400 NonCapEquip-Gen	10,000	1,211	(8,789)
4410 ClssrmFrnEqp<5k	7,000	-	(7,000)
4430 OffceFurnEqp<5k	10,000	17,286	7,286
4440 Computers <\$5k	100,000	102,871	2,871
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	5,000	878	(4,122)
4720 Food:Other Food	27,000	31,657	4,657
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	518,869	484,612	(34,257)

2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	1,106,231	1,106,231	0
5200 Travel - General	1,000	-	(1,000)
5205 Conference Fees	3,000	-	(3,000)
5210 MilesParkTolls	2,000	3,755	1,755
5215 TravConferences	-	-	-
5220 TraLodging	5,000	7,337	2,337
5300 DuesMemberships	38,000	37,044	(956)
5450 Other Insurance	75,000	88,167	13,167
5500 OpsHousekeeping	100,000	5,400	(94,600)
5510 Gas & Electric	145,000	250,077	105,077
5610 Rent & Leases	424,332	519,619	95,287
5611 Rent & Leases- Interest	1,154,000	821,587	(332,413)
5620 EquipmentLeases	25,000	21,631	(3,369)
5621 EquipmentLeases- Interest	-	343	343
5630 Reps&MaintBldng	20,000	14,201	(5,799)
5800 ProfessServices	137,841	133,197	(4,644)
5810 Legal	20,000	47,201	27,201
5813 SchPrgAftSchool	204,000	214,085	10,085
5814 SchPrgAcadComps	4,000	-	(4,000)
5819 SchlProgs-Other	90,000	56,756	(33,244)
5820 Audit & CPA	12,500	7,809	(4,691)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	30,000	14,949	(15,051)
5836 FieldTrip Trans	65,000	83,469	18,469
5840 MarkngStdtRecrt	30,000	39,216	9,216
5850 Oversight Fees	74,086	74,121	35
5857 Payroll Fees	25,000	27,152	2,152
5860 Service Fees	4,000	56	(3,944)
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	37,946	7,574	(30,372)
5864 Prof Dev-Other	25,500	15,789	(9,711)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	142,246	208,326	66,080
5870 Livescan	750	16,098	15,348
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	-	-	-
5884 Substitutes	133,000	227,877	94,877
5890 OthSvcsNon-Inst	-	-	-
5900 Communications	5,000	2,966	(2,034)
5910 Communications 2	-	1,449	1,449
5920 TelecomInternet	20,000	34,335	14,335
5930 PostageDelivery	5,000	2,941	(2,059)
5940 Technology	54,430	49,918	(4,512)
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	4,218,862	4,140,674	(78,188)

2024-25 Unaudited Actuals			
MSA 2	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	51,482	52,632	1,150
SUBTOTAL - Capital Outlay & Depreciation	51,482	52,632	1,150
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	0	0
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	0	0
TOTAL EXPENSES	10,394,935	10,320,542	(74,392)



2024-25 Unaudited Actuals			
MSA 3	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	384	374	(9)
SUMMARY			
Revenue			
LCFF Entitlement	5,524,060	5,405,272	(118,788)
Federal Revenue	236,708	257,842	21,134
Other State Revenues	1,261,129	1,332,271	71,143
Other Local Revenues	33,952	74,453	40,501
Total Revenue	7,055,849	7,069,839	13,990
Expenditures			
Certificated Salaries	2,871,021	2,550,720	(320,301)
Classified Salaries	854,063	914,669	60,606
Benefits	1,427,738	1,348,596	(79,142)
Books and Supplies	230,036	273,425	43,389
Services and Operating Exp.	1,881,814	2,150,068	268,255
Depreciation & Cap Outlay	48,651	48,651	(0)
Other Outflows	-	-	-
Total Expenditures	7,313,323	7,286,129	(27,193)
Net Revenues	(257,474)	(216,291)	41,183
Fund Balance			
Beginning Balance (Audited)		3,295,457	
Net Revenues		(216,291)	
Ending Fund Balance		3,079,166	
Components of Fund Bal.			
Available For Econ. Uncert.		3,002,246	41.2% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		76,919	1.1% of Expenditures
Ending Fund Balance		3,079,166	42.3% of Expenditures

2024-25 Unaudited Actuals			
MSA 3	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	3,287,888	2,578,996	(708,892)
8012 EPA Entitlement	769,557	1,232,376	462,819
8019 Prior Year Adjustments	-	14,817	14,817
8096 InLieuPropTaxes	1,466,615	1,579,083	112,468
SUBTOTAL - LCFF Entitlement	5,524,060	5,405,272	(118,788)
Federal Revenue			
8181 SpEd - Revenue	57,164	63,316	6,152
8182 SpEd - Discretionary Grants	-	4,341	4,341
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	179,544	190,185	10,641
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	236,708	257,842	21,134
Other State Revenue			
8311 SpEd Revenue	363,179	321,743	(41,436)
8520 SchoolNutrState	-	-	-
8550 MandCstReimburs	14,183	14,183	-
8560 StateLotteryRev	109,394	104,365	(5,029)
8590 AllOthStateRev	774,373	889,577	115,204
8595 State Rev PY Adj	-	2,404	2,404
SUBTOTAL - Other State Revenue	1,261,129	1,332,271	71,143
Local Revenue			
8600 Other Local Rev	-	-	-
8699 Other Revenue	20,000	48,211	28,211
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	20,000	48,211	28,211

2024-25 Unaudited Actuals			
MSA 3	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	236	236
8803 Fundraising	13,952	26,007	12,055
SUBTOTAL - Fundraising & Grants	13,952	26,243	12,290
TOTAL REVENUE	7,055,849	7,069,839	13,990
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	2,144,596	1,918,296	(226,300)
1200 Cert Aid	235,771	246,495	10,724
1300 Cert Adminis	490,654	385,929	(104,725)
SUBTOTAL - Certificated Salaries	2,871,021	2,550,720	(320,301)
Classified Salaries			
2100 Instructional Aides	276,149	326,047	49,898
2200 Classified Support	355,461	384,544	29,083
2300 Classified Admin	-	-	-
2400 Clerical & Tech	222,453	204,078	(18,375)
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	854,063	914,669	60,606
Employee Benefits			
3101 STRS-Certified	452,056	409,772	(42,284)
3102 STRS-Classified	73,972	22,405	(51,566)
3201 PERS-Cert	106,193	29,121	(77,072)
3202 PERS-Classified	109,351	190,241	80,890
3301 OASDI/Med-Cert	65,943	44,467	(21,476)
3302 OASDI/Med-Class	37,282	62,389	25,107
3401 HlthWelfareCert	563,353	551,655	(11,698)
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	17,755	5,136	(12,618)
3502 UI-Classified	-	282	282
3601 WorkersCmp-Cert	-	30,654	30,654
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,348	2,396	1,048
3902 OthBenes-Class	487	79	(408)
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	1,427,738	1,348,596	(79,142)

2024-25 Unaudited Actuals				
MSA 3		2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies				
4100	Text&CoreCurric	23,000	31,458	8,458
4200	BooksOthRefMats	29,000	42,517	13,517
4300	Ins Mats & Sups 2	-	-	-
4310	Ins Mats & Sups	15,310	7,951	(7,359)
4315	OthrSupplies	5,830	11,382	5,552
4320	Office Supplies	7,420	11,646	4,226
4325	ProfDevMat&Sups	-	7,094	7,094
4326	Arts&MusicSupps	2,650	8	(2,642)
4330	Staff Meals & Events	-	43	43
4335	PE Supplies	2,120	3,014	894
4340	Educat Software	52,346	41,472	(10,874)
4345	NonInstStdntSup	39,980	72,090	32,110
4346	TeacherSupplies	3,180	5,409	2,229
4350	Cust. Supplies	1,060	-	(1,060)
4351	Yearbook	-	-	-
4380	Marketing Materials	-	-	-
4390	Uniforms	10,000	8,769	(1,231)
4400	NonCapEquip-Gen	12,000	3,349	(8,651)
4410	ClssrmFrnEqp<5k	2,000	-	(2,000)
4430	OffceFurnEqp<5k	2,000	-	(2,000)
4440	Computers <\$5k	2,000	8,767	6,767
4460	FixedAssetsSuspense-Facilities	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-
4464	Equipment (Pre-Cap)	5,300	-	(5,300)
4480	FixedAssets Suspense-Equipment	-	-	-
4710	Food	-	177	177
4720	Food:Other Food	14,840	18,280	3,440
4990	Prior Year Adj (Mat'ls)	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies		230,036	273,425	43,389

2024-25 Unaudited Actuals			
MSA 3	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5100 CMO Fees	-	-	-
5101 CMO Fees	495,103	495,103	(0)
5200 Travel - General	-	-	-
5205 Conference Fees	-	411	411
MilesParkTolls	530	92	(438)
5215 TravConferences	-	-	-
5220 TraLodging	3,000	20,819	17,819
5300 DuesMemberships	22,000	29,553	7,553
5450 Other Insurance	65,500	67,617	2,117
5500 OpsHousekeeping	33,500	29,436	(4,064)
5510 Gas & Electric	-	-	-
5610 Rent & Leases	350,000	403,038	53,038
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	15,300	14,358	(942)
5621 EquipmentLeases- Interest	-	1,388	1,388
5630 Reps&MaintBldng	5,000	-	(5,000)
5800 ProfessServices	116,157	69,447	(46,710)
5810 Legal	30,000	51,757	21,757
5813 SchPrgAftSchool	152,252	133,905	(18,347)
5814 SchPrgAcadComps	-	-	-
5819 SchlProgs-Other	31,500	54,547	23,047
5820 Audit & CPA	9,010	7,809	(1,201)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	31,800	6,920	(24,880)
5836 FieldTrip Trans	40,000	71,365	31,365
5840 MarkngStdtdRecrt	30,000	36,274	6,274
5850 Oversight Fees	55,500	53,774	(1,726)
5857 Payroll Fees	21,200	22,659	1,459
5860 Service Fees	7,000	17,263	10,263
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	12,890	16,934	4,044
5864 Prof Dev-Other	18,552	9,542	(9,010)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	109,559	109,399	(161)
5870 Livescan	530	312	(218)
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	-	-	-
5884 Substitutes	123,000	331,277	208,277
5890 OthSvcsNon-Inst	-	20,878	20,878
5900 Communications	5,300	2,415	(2,885)
5910 Communications 2	-	345	345
5920 TelecomInternet	48,300	35,519	(12,781)
5930 PostageDelivery	7,420	5,952	(1,468)
5940 Technology	41,910	29,962	(11,948)
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	1,881,814	2,150,068	268,255

2024-25 Unaudited Actuals			
MSA 3	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	48,651	48,651	(0)
SUBTOTAL - Capital Outlay & Depreciation	48,651	48,651	(0)
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	7,313,323	7,286,129	(27,193)



2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	126	123	(2)
SUMMARY			
Revenue			
LCFF Entitlement	2,076,171	2,048,503	(27,668)
Federal Revenue	109,791	117,429	7,638
Other State Revenues	339,003	363,011	24,008
Other Local Revenues	133,444	166,629	33,185
Total Revenue	2,658,409	2,695,572	37,163
Expenditures			
Certificated Salaries	1,137,366	1,044,076	(93,290)
Classified Salaries	241,147	259,814	18,667
Benefits	523,727	455,346	(68,382)
Books and Supplies	105,156	136,654	31,499
Services and Operating Exp.	827,157	1,049,054	221,898
Depreciation & Cap Outlay	10,910	10,910	-
Other Outflows	-	-	-
Total Expenditures	2,845,463	2,955,855	110,392
Net Revenues	(187,054)	(260,283)	(73,229)
Fund Balance			
Beginning Balance (Audited)		1,322,121	
Net Revenues		(260,283)	
Ending Fund Balance		1,061,838	
Components of Fund Bal.			
Available For Econ. Uncert.		1,058,100	35.8% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		3,737	0.1% of Expenditures
Ending Fund Balance		1,061,838	35.9% of Expenditures

2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	1,333,673	1,076,893	(256,780)
8012 EPA Entitlement	262,345	444,195	181,850
8019 Prior Year Adjustments	-	7,242	7,242
8096 InLieuPropTaxes	480,153	520,173	40,020
SUBTOTAL - LCFF Entitlement	2,076,171	2,048,503	(27,668)
Federal Revenue			
8181 SpEd - Revenue	-	-	-
8182 SpEd - Discretionary Grants	-	-	-
8285 SpEd - Revenue	32,044	33,421	1,377
8290 All Other Federal Revenue	77,747	84,008	6,261
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	109,791	117,429	7,638
Other State Revenue			
8311 SpEd Revenue	-	-	-
8520 SchoolNutrState	-	-	-
8550 MandCstReimburs	5,341	5,341	-
8560 StateLotteryRev	35,814	33,181	(2,633)
8590 AllOthStateRev	297,848	323,153	25,305
8595 State Rev PY Adj	-	1,335	1,335
SUBTOTAL - Other State Revenue	339,003	363,011	24,008
Local Revenue			
8600 Other Local Rev	-	-	-
8677 SpEd Revenue	112,944	114,782	1,838
8699 Other Revenue	500	36,802	36,302
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	113,444	151,584	38,140

2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	-	-
8803 Fundraising	20,000	15,046	(4,955)
SUBTOTAL - Fundraising & Grants	20,000	15,046	(4,955)
TOTAL REVENUE	2,658,409	2,695,572	37,163
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	738,272	632,171	(106,101)
1200 Cert Aid	139,216	138,334	(882)
1300 Cert Adminis	259,879	273,572	13,693
SUBTOTAL - Certificated Salaries	1,137,366	1,044,076	(93,290)
Classified Salaries			
2100 Instructional Aides	85,807	78,214	(7,593)
2200 Classified Support	74,534	75,302	768
2300 Classified Admin	-	-	-
2400 Clerical & Tech	80,805	106,298	25,492
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	241,147	259,814	18,667
Employee Benefits			
3101 STRS-Certified	164,794	151,666	(13,128)
3102 STRS-Classified	19,302	755	(18,547)
3201 PERS-Cert	52,236	22,502	(29,733)
3202 PERS-Classified	34,252	58,014	23,762
3301 OASDI/Med-Cert	27,504	20,584	(6,920)
3302 OASDI/Med-Class	11,185	19,495	8,310
3401 HlthWelfareCert	191,909	168,841	(23,067)
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	6,418	1,113	(5,305)
3502 UI-Classified	-	86	86
3601 WorkersCmp-Cert	16,129	12,262	(3,867)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	-	-	-
3902 OthBenes-Class	-	29	29
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	523,727	455,346	(68,382)

2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	10,129	9,181	(948)
4200 BooksOthRefMats	36,000	35,837	(163)
4300 Ins Mats & Sups 2	-	-	-
4310 Ins Mats & Sups	3,000	3,106	106
4315 OthrSupplies	-	2,611	2,611
4320 Office Supplies	8,000	10,109	2,109
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	-	1,518	1,518
4330 Staff Meals & Events	-	-	-
4335 PE Supplies	2,000	-	(2,000)
4340 Educat Software	21,027	40,747	19,721
4345 NonInstStdntSup	9,000	10,509	1,509
4346 TeacherSupplies	1,500	1,188	(312)
4350 Cust. Supplies	-	-	-
4351 Yearbook	1,000	772	(228)
4380 Marketing Materials	-	-	-
4390 Uniforms	5,000	4,356	(644)
4400 NonCapEquip-Gen	500	6,333	5,833
4410 ClssrmFrnEqp<5k	-	-	-
4430 OffceFurnEqp<5k	-	-	-
4440 Computers <\$5k	6,000	7,267	1,267
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	500	-	(500)
4720 Food:Other Food	1,500	3,119	1,619
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	105,156	136,654	31,499

2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	172,849	172,849	(0)
5200 Travel - General	-	-	-
5205 Conference Fees	-	-	-
5210 MilesParkTolls	1,000	-	(1,000)
5215 TravConferences	-	-	-
5220 TraLodging	1,000	1,543	543
5300 DuesMemberships	8,000	11,937	3,937
5450 Other Insurance	17,555	18,954	1,399
5500 OpsHousekeeping	8,000	7,164	(836)
5510 Gas & Electric	-	-	-
5610 Rent & Leases	204,000	217,154	13,154
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	6,200	10,741	4,541
5621 EquipmentLeases- Interest	-	343	343
5630 Reps&MaintBldng	3,500	390	(3,110)
5800 ProfessServices	23,190	36,570	13,380
5810 Legal	20,000	17,390	(2,611)
5813 SchPrgAftSchool	-	16,018	16,018
5814 SchPrgAcadComps	-	-	-
5819 SchlProgs-Other	3,500	13,857	10,357
5820 Audit & CPA	9,000	7,809	(1,191)
5825 DMSBusiness Svcs	-	-	-
5835 Field Trips	10,000	-	(10,000)
5836 FieldTrip Trans	55,000	67,387	12,387
5840 MarkngStdtdRecrt	15,000	20,273	5,273
5850 Oversight Fees	19,578	20,413	835
5857 Payroll Fees	9,000	14,156	5,156
5860 Service Fees	3,000	6,557	3,557
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	-	3,668	3,668
5864 Prof Dev-Other	21,131	11,750	(9,381)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	90,000	155,331	65,331
5870 Livescan	300	397	97
5872 SPED Fees (incl Encroachment)	14,489	30,774	16,285
5875 Staff Recruiting	-	-	-
5884 Substitutes	70,000	132,610	62,610
5890 Oth SvcsNon-Inst	-	3,000	3,000
5900 Communications	3,000	827	(2,173)
5910 Communications 2	-	402	402
5920 TelecomInternet	25,000	31,181	6,181
5930 PostageDelivery	1,200	939	(261)
5940 Technology	12,665	16,669	4,004
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	827,157	1,049,054	221,898

2024-25 Unaudited Actuals			
MSA 4	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	10,910	10,910	-
SUBTOTAL - Capital Outlay & Depreciation	10,910	10,910	-
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	2,845,463	2,955,855	110,392



2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	200	195	(5)
SUMMARY			
Revenue			
LCFF Entitlement	3,181,886	3,113,168	(68,718)
Federal Revenue	406,108	491,864	85,756
Other State Revenues	1,348,392	7,466,157	6,117,764
Other Local Revenues	32,597	88,050	55,452
Total Revenue	4,968,984	11,159,238	6,190,254
Expenditures			
Certificated Salaries	1,743,382	1,726,008	(17,374)
Classified Salaries	747,820	781,039	33,219
Benefits	877,448	891,740	14,292
Books and Supplies	269,814	254,634	(15,180)
Services and Operating Exp.	1,182,146	1,050,845	(131,302)
Depreciation & Cap Outlay	24,179	25,617	1,438
Other Outflows	-	-	-
Total Expenditures	4,844,788	4,729,883	(114,905)
Net Revenues	124,195	6,429,355	6,305,160
Fund Balance			
Beginning Balance (Audited)		7,632,612	
Net Revenues		6,429,355	
Ending Fund Balance		14,061,967	
Components of Fund Bal.			
Available For Econ. Uncert.		2,529,579	53.5% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		11,532,389	243.8% of Expenditures
Ending Fund Balance		14,061,967	297.3% of Expenditures

2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	2,014,193	1,639,303	(374,890)
8012 EPA Entitlement	401,284	640,434	239,150
8019 Prior Year Adjustments	-	8,784	8,784
8096 InLieuPropTaxes	766,409	824,647	58,238
SUBTOTAL - LCFF Entitlement	3,181,886	3,113,168	(68,718)
Federal Revenue			
8181 SpEd - Revenue	32,311	35,483	3,172
8182 SpEd - Discretionary Grants	-	2,707	2,707
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	373,797	453,674	79,877
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	406,108	491,864	85,756
Other State Revenue			
8311 SpEd Revenue	183,680	182,100	(1,580)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	7,604	7,604	-
8560 StateLotteryRev	57,166	66,282	9,116
8590 AllOthStateRev	1,099,942	7,215,735	6,115,793
8595 State Rev PY Adj	-	(5,564)	(5,564)
SUBTOTAL - Other State Revenue	1,348,392	7,466,157	6,117,764
Local Revenue			
8600 Other Local Rev	-	-	-
8660 Interest	-	1,377	1,377
8699 Other Revenue	25,000	79,953	54,953
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	25,000	81,330	56,330

2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	-	-
8803 Fundraising	7,597	6,720	(877)
SUBTOTAL - Fundraising & Grants	7,597	6,720	(877)
TOTAL REVENUE	4,968,984	11,159,238	6,190,254
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	1,231,703	1,169,661	(62,042)
1200 Cert Aid	125,095	146,935	21,839
1300 Cert Adminis	386,584	409,412	22,828
SUBTOTAL - Certificated Salaries	1,743,382	1,726,008	(17,374)
Classified Salaries			
2100 Instructional Aides	285,397	294,136	8,739
2200 Classified Support	201,034	138,834	(62,200)
2300 Classified Admin	-	-	-
2400 Clerical & Tech	261,389	348,070	86,680
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	747,820	781,039	33,219
Employee Benefits			
3101 STRS-Certified	260,245	291,982	31,738
3102 STRS-Classified	60,240	23,501	(36,739)
3201 PERS-Cert	51,989	4,087	(47,902)
3202 PERS-Classified	70,202	132,190	61,989
3301 OASDI/Med-Cert	35,995	25,949	(10,046)
3302 OASDI/Med-Class	26,890	51,711	24,822
3401 HlthWelfareCert	331,842	333,338	1,497
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	10,648	1,708	(8,940)
3502 UI-Classified	-	699	699
3601 WorkersCmp-Cert	25,599	20,582	(5,017)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,278	-	(1,278)
3902 OthBenes-Class	2,520	5,991	3,470
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	877,448	891,740	14,292

2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	35,500	38,166	2,666
4200 BooksOthRefMats	23,000	27,153	4,153
4300 Ins Mats & Sups 2	5,000	240	(4,760)
4310 Ins Mats & Sups	9,541	8,770	(771)
4315 OthrSupplies	3,000	4,286	1,286
4320 Office Supplies	15,020	11,861	(3,159)
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	10,000	-	(10,000)
4330 Staff Meals & Events	-	930	930
4335 PE Supplies	18,020	5,851	(12,169)
4340 Educat Software	50,955	38,922	(12,034)
4345 NonInstStdntSup	25,517	33,505	7,988
4346 TeacherSupplies	6,360	1,799	(4,561)
4350 Cust. Supplies	1,060	-	(1,060)
4351 Yearbook	-	-	-
4380 Marketing Materials	-	4,297	4,297
4390 Uniforms	20,000	7,803	(12,197)
4400 NonCapEquip-Gen	-	7,844	7,844
4410 ClssrmFrnEqp<5k	1,060	-	(1,060)
4430 OfficeFurnEqp<5k	4,240	1,366	(2,874)
4440 Computers <\$5k	15,000	29,774	14,774
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	7,420	-	(7,420)
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	10,000	6,920	(3,080)
4720 Food:Other Food	9,120	25,147	16,027
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	269,814	254,634	(15,180)

2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	207,418	207,418	(0)
5200 Travel - General	-	-	-
5205 Conference Fees	1,590	1,138	(452)
5210 MilesParkTolls	1,060	1,320	260
5215 TravConferences	-	927	927
5220 TraLodging	10,240	20,736	10,496
5300 DuesMemberships	14,600	16,960	2,360
5450 Other Insurance	43,471	41,043	(2,428)
5500 OpsHousekeeping	20,000	7,102	(12,898)
5510 Gas & Electric	3,000	3,370	370
5610 Rent & Leases	237,272	235,000	(2,272)
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	5,300	6,302	1,002
5621 EquipmentLeases- Interest	-	343	343
5630 Reps&MaintBldng	10,000	2,608	(7,392)
5800 ProfessServices	161,994	59,515	(102,480)
5810 Legal	21,200	7,846	(13,354)
5813 SchPrgAftSchool	-	1,882	1,882
5814 SchPrgAcadComps	-	123	123
5819 SchlProgs-Other	22,461	44,055	21,594
5820 Audit & CPA	9,540	7,809	(1,731)
5825 DMSBusiness Svcs	-	-	-
5835 Field Trips	67,650	24,731	(42,920)
5836 FieldTrip Trans	16,000	44,481	28,481
5840 MarkngStdtdRecrt	42,400	35,467	(6,933)
5850 Oversight Fees	32,146	30,978	(1,168)
5857 Payroll Fees	15,900	18,956	3,056
5860 Service Fees	1,060	12,455	11,395
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	17,317	5,156	(12,161)
5864 Prof Dev-Other	15,900	13,411	(2,489)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	98,398	99,570	1,172
5870 Livescan	795	558	(237)
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	-	-	-
5884 Substitutes	50,000	74,549	24,549
5890 OthSvcsNon-Inst	-	-	-
5900 Communications	3,180	1,325	(1,855)
5910 Communications 2	-	345	345
5920 TelecomInternet	21,200	916	(20,284)
5930 PostageDelivery	4,240	2,449	(1,792)
5940 Technology	26,814	20,001	(6,812)
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	1,182,146	1,050,845	(131,302)

2024-25 Unaudited Actuals			
MSA 5	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	24,179	25,617	1,438
SUBTOTAL - Capital Outlay & Depreciation	24,179	25,617	1,438
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	4,844,788	4,729,883	(114,905)



2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	124	122	(2)
SUMMARY			
Revenue			
LCFF Entitlement	1,783,774	1,767,296	(16,478)
Federal Revenue	346,796	394,393	47,597
Other State Revenues	536,013	505,825	(30,188)
Other Local Revenues	121,138	155,457	34,319
Total Revenue	2,787,721	2,822,971	35,250
Expenditures			
Certificated Salaries	978,146	1,061,461	83,315
Classified Salaries	394,313	377,296	(17,017)
Benefits	525,968	488,337	(37,631)
Books and Supplies	119,541	125,737	6,195
Services and Operating Exp.	765,433	868,131	102,698
Depreciation & Cap Outlay	2,838	2,838	0
Other Outflows	-	-	-
Total Expenditures	2,786,239	2,923,800	137,560
Net Revenues	1,482	(100,829)	(102,311)
Fund Balance			
Beginning Balance (Audited)		2,666,531	
Net Revenues		(100,829)	
Ending Fund Balance		2,565,702	
Components of Fund Bal.			
Available For Econ. Uncert.		2,244,447	76.8% of Expenditures
Restricted Balances (Est.)		11,710	0.4% of Expenditures
Net Fixed Assets		309,545	10.6% of Expenditures
Ending Fund Balance		2,565,702	87.8% of Expenditures

2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	1,075,404	892,125	(183,279)
8012 EPA Entitlement	235,898	357,531	121,633
8019 Prior Year Adjustments	-	2,573	2,573
8096 InLieuPropTaxes	472,472	515,067	42,595
SUBTOTAL - LCFF Entitlement	1,783,774	1,767,296	(16,478)
Federal Revenue			
8181 SpEd - Revenue	-	-	-
8182 SpEd - Discretionary Grants	-	-	-
8285 SpEd - Revenue	31,532	31,511	(21)
8290 All Other Federal Revenue	315,264	362,882	47,618
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	346,796	394,393	47,597
Other State Revenue			
8311 SpEd Revenue	-	-	-
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	2,078	2,078	-
8560 StateLotteryRev	35,241	30,912	(4,329)
8590 AllOthStateRev	498,694	471,780	(26,914)
8595 State Rev PY Adj	-	1,054	1,054
SUBTOTAL - Other State Revenue	536,013	505,825	(30,188)
Local Revenue			
8600 Other Local Rev	-	-	-
8677 SpEd Revenue	111,138	113,428	2,290
8695 Prior Year Adj (Local2)	-	-	-
8699 Other Revenue	2,000	38,297	36,297
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	180	180
SUBTOTAL - Local Revenue	113,138	151,905	38,767

2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	1,882	1,882
8803 Fundraising	8,000	1,670	(6,330)
SUBTOTAL - Fundraising & Grants	8,000	3,552	(4,448)
TOTAL REVENUE	2,787,721	2,822,971	35,250
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	665,228	725,091	59,863
1200 Cert Aid	63,785	73,190	9,404
1300 Cert Adminis	249,132	263,180	14,048
SUBTOTAL - Certificated Salaries	978,146	1,061,461	83,315
Classified Salaries			
2100 Instructional Aides	13,250	-	(13,250)
2200 Classified Support	236,327	223,513	(12,813)
2300 Classified Admin	-	-	-
2400 Clerical & Tech	144,736	153,783	9,046
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	394,313	377,296	(17,017)
Employee Benefits			
3101 STRS-Certified	156,163	189,851	33,688
3102 STRS-Classified	30,760	12,894	(17,866)
3201 PERS-Cert	35,156	-	(35,156)
3202 PERS-Classified	52,265	63,037	10,772
3301 OASDI/Med-Cert	22,293	15,237	(7,056)
3302 OASDI/Med-Class	18,377	24,319	5,942
3401 HlthWelfareCert	186,088	167,189	(18,899)
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	6,509	1,020	(5,489)
3502 UI-Classified	-	284	284
3601 WorkersCmp-Cert	16,394	10,948	(5,446)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	647	-	(647)
3902 OthBenes-Class	1,317	3,559	2,242
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	525,968	488,337	(37,631)

2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	15,173	8,260	(6,913)
4200 BooksOthRefMats	500	371	(129)
4300 Ins Mats & Sups 2	1,500	2,866	1,366
4310 Ins Mats & Sups	2,120	1,395	(725)
4315 OthrSupplies	3,000	4,718	1,718
4320 Office Supplies	4,240	5,249	1,009
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	7,000	8,298	1,298
4330 Staff Meals & Events	-	776	776
4335 PE Supplies	1,060	2,354	1,294
4340 Educat Software	18,128	10,245	(7,883)
4345 NonInstStdntSup	20,000	14,007	(5,993)
4346 TeacherSupplies	750	230	(520)
4350 Cust. Supplies	1,000	-	(1,000)
4351 Yearbook	-	-	-
4380 Marketing Materials	-	-	-
4390 Uniforms	4,240	2,416	(1,824)
4400 NonCapEquip-Gen	1,060	578	(482)
4410 ClssrmFrnEqp<5k	-	-	-
4430 OfficeFurnEqp<5k	530	-	(530)
4440 Computers <\$5k	35,000	58,332	23,332
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	-	47	47
4720 Food:Other Food	4,240	4,647	407
4990 Prior Year Adj (Mat'ls)	-	949	949
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	119,541	125,737	6,195

2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	172,849	172,849	(0)
5200 Travel - General	-	436	436
5205 Conference Fees	530	-	(530)
5210 MilesParkTolls	530	493	(37)
5215 TravConferences	-	-	-
5220 TraLodging	530	2,559	2,029
5300 DuesMemberships	9,650	10,504	854
5450 Other Insurance	22,033	20,087	(1,946)
5500 OpsHousekeeping	13,780	5,307	(8,473)
5510 Gas & Electric	530	-	(530)
5610 Rent & Leases	141,464	141,930	466
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	4,772	3,887	(885)
5621 EquipmentLeases- Interest	-	552	552
5630 Reps&MaintBldng	2,120	76	(2,044)
5800 ProfessServices	53,453	60,070	6,617
5810 Legal	-	3,270	3,270
5813 SchPrgAftSchool	75,000	104,704	29,704
5814 SchPrgAcadComps	-	-	-
5819 SchIProgs-Other	2,120	550	(1,570)
5820 Audit & CPA	9,540	7,809	(1,731)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	-	44,009	44,009
5836 FieldTrip Trans	90,000	39,019	(50,981)
5840 MarkngStdtdRecrt	530	21,078	20,548
5850 Oversight Fees	15,105	17,647	2,542
5857 Payroll Fees	9,540	12,409	2,869
5860 Service Fees	1,590	29	(1,561)
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	10,555	6,551	(4,004)
5864 Prof Dev-Other	4,985	5,200	215
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	30,304	51,134	20,830
5870 Livescan	424	153	(271)
5872 SPED Fees (incl Encroachment)	19,575	28,954	9,379
5875 Staff Recruiting	-	4,000	4,000
5884 Substitutes	35,000	40,991	5,991
5890 OthSvcsNon-Inst	-	20,000	20,000
5900 Communications	1,590	748	(842)
5910 Communications 2	-	345	345
5920 TelecomInternet	20,000	28,421	8,421
5930 PostageDelivery	1,060	480	(580)
5940 Technology	16,274	14,010	(2,265)
5990 Prior Year Adj (Services)	-	(2,131)	(2,131)
SUBTOTAL - Services & Other Operating Exp.	765,433	868,131	102,698

2024-25 Unaudited Actuals			
MSA 6	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	2,838	2,838	0
SUBTOTAL - Capital Outlay & Depreciation	2,838	2,838	0
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	2,786,239	2,923,800	137,560



2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	253	249	(4)
SUMMARY			
Revenue			
LCFF Entitlement	3,772,463	3,730,622	(41,841)
Federal Revenue	229,413	235,922	6,509
Other State Revenues	1,829,620	2,034,770	205,151
Other Local Revenues	280,822	274,436	(6,386)
Total Revenue	6,112,317	6,275,750	163,432
Expenditures			
Certificated Salaries	1,723,826	1,711,783	(12,042)
Classified Salaries	940,706	899,168	(41,538)
Benefits	986,985	1,005,155	18,170
Books and Supplies	227,149	219,018	(8,132)
Services and Operating Exp.	2,108,054	2,236,662	128,608
Depreciation & Cap Outlay	68,247	68,247	(0)
Other Outflows	-	17,422	17,422
Total Expenditures	6,054,968	6,157,456	102,488
Net Revenues	57,350	118,294	60,944
Fund Balance			
Beginning Balance (Audited)		3,328,936	
Net Revenues		118,294	
Ending Fund Balance		3,447,230	
Components of Fund Bal.			
Available For Econ. Uncert.		638,235	10.4% of Expenditures
Restricted Balances (Est.)		1,613	0.0% of Expenditures
Net Fixed Assets		2,807,382	45.6% of Expenditures
Ending Fund Balance		3,447,230	56.0% of Expenditures

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	2,339,181	1,998,074	(341,107)
8012 EPA Entitlement	467,278	673,359	206,081
8019 Prior Year Adjustments	-	9,266	9,266
8096 InLieuPropTaxes	966,004	1,049,923	83,919
SUBTOTAL - LCFF Entitlement	3,772,463	3,730,622	(41,841)
Federal Revenue			
8181 SpEd - Revenue	-	-	-
8182 SpEd - Discretionary Grants	-	-	-
8285 SpEd - Revenue	64,468	64,298	(170)
8290 All Other Federal Revenue	164,945	171,624	6,679
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	229,413	235,922	6,509
Other State Revenue			
8311 SpEd Revenue	-	-	-
8520 SchoolNutrState	-	-	-
8550 MandCstReimburs	5,260	5,260	-
8560 StateLotteryRev	72,054	77,706	5,652
8590 AllOthStateRev	1,752,306	1,949,588	197,282
8595 State Rev PY Adj	-	2,216	2,216
SUBTOTAL - Other State Revenue	1,829,620	2,034,770	205,151
Local Revenue			
8600 Other Local Rev	-	-	-
8634 StudentLunchFee	2,000	-	(2,000)
8677 SpEd Revenue	227,229	231,443	4,214
8699 Other Revenue	47,000	34,306	(12,694)
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	276,229	265,749	(10,480)

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	-	-
8803 Fundraising	4,593	8,687	4,094
SUBTOTAL - Fundraising & Grants	4,593	8,687	4,094
TOTAL REVENUE	6,112,317	6,275,750	163,432
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	1,247,507	1,207,835	(39,672)
1200 Cert Aid	113,369	125,753	12,384
1300 Cert Adminis	362,950	378,196	15,246
SUBTOTAL - Certificated Salaries	1,723,826	1,711,783	(12,042)

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Classified Salaries			
2100 Instructional Aides	431,715	383,810	(47,905)
2200 Classified Support	332,899	345,109	12,210
2300 Classified Admin	-	-	-
2400 Clerical & Tech	176,091	168,651	(7,441)
2900 OtherClassStaff	-	1,598	1,598
SUBTOTAL - Classified Salaries	940,706	899,168	(41,538)
Employee Benefits			
3101 STRS-Certified	248,591	305,565	56,974
3102 STRS-Classified	67,193	1,321	(65,872)
3201 PERS-Cert	80,715	-	(80,715)
3202 PERS-Classified	113,763	206,647	92,884
3301 OASDI/Med-Cert	42,088	24,887	(17,200)
3302 OASDI/Med-Class	37,568	67,883	30,315
3401 HlthWelfareCert	362,461	370,049	7,588
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	11,861	4,399	(7,463)
3502 UI-Classified	-	268	268
3601 WorkersCmp-Cert	22,746	24,086	1,340
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	-	-	-
3902 OthBenes-Class	-	50	50
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	986,985	1,005,155	18,170

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	49,795	49,987	192
4200 BooksOthRefMats	10,000	17,970	7,970
4300 Ins Mats & Sups 2	7,000	1,403	(5,597)
4310 Ins Mats & Sups	19,540	8,973	(10,567)
4315 OthrSupplies	2,000	3,240	1,240
4320 Office Supplies	20,520	24,057	3,537
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	2,000	265	(1,735)
4330 Staff Meals & Events	-	-	-
4335 PE Supplies	1,620	166	(1,454)
4340 Educat Software	31,652	23,296	(8,356)
4345 NonInstStdntSup	23,941	35,652	11,710
4346 TeacherSupplies	1,080	729	(351)
4350 Cust. Supplies	21,600	20,150	(1,450)
4351 Yearbook	-	-	-
4380 Marketing Materials	-	5,674	5,674
4390 Uniforms	9,720	1,651	(8,069)
4400 NonCapEquip-Gen	10,000	7,006	(2,994)
4410 ClssrmFrnEqp<5k	-	-	-
4430 OffceFurnEqp<5k	-	175	175
4440 Computers <\$5k	5,000	5,595	595
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	5,400	1,737	(3,663)
4720 Food:Other Food	5,400	11,292	5,892
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	880	-	(880)
SUBTOTAL - Books and Supplies	227,149	219,018	(8,132)

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	253,115	253,115	0
5200 Travel - General	-	467	467
5205 Conference Fees	-	1,680	1,680
5210 MilesParkTolls	3,000	4,723	1,723
5215 TravConferences	-	-	-
5220 TraLodging	3,000	3,683	683
5300 DuesMemberships	10,800	10,680	(120)
5450 Other Insurance	62,100	64,893	2,793
5500 OpsHousekeeping	15,000	49,655	34,655
5510 Gas & Electric	66,960	61,588	(5,372)
5610 Rent & Leases	360,413	321,541	(38,872)
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	15,120	7,972	(7,148)
5621 EquipmentLeases- Interest	-	343	343
5630 Reps&MaintBldng	40,000	32,943	(7,057)
5800 ProfessServices	124,774	68,184	(56,591)
5810 Legal	3,000	2,434	(567)
5813 SchPrgAftSchool	10,800	709,225	698,425
5814 SchPrgAcadComps	-	13,268	13,268
5819 SchlProgs-Other	601,505	24,484	(577,021)
5820 Audit & CPA	9,720	7,809	(1,911)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	24,840	5,630	(19,210)
5836 FieldTrip Trans	-	7,055	7,055
5840 MarkngStdtdRecrt	27,000	31,662	4,662
5850 Oversight Fees	37,491	37,214	(277)
5857 Payroll Fees	16,200	21,928	5,728
5860 Service Fees	1,620	-	(1,620)
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	26,460	10,851	(15,609)
5864 Prof Dev-Other	16,200	4,318	(11,882)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	184,924	212,663	27,739
5870 Livescan	1,080	912	(168)
5872 SPED Fees (incl Encroachment)	55,080	59,020	3,940
5875 Staff Recruiting	-	1,000	1,000
5884 Substitutes	75,000	138,622	63,622
5890 OthSvcsNon-Inst	-	-	-
5900 Communications	2,160	1,521	(639)
5910 Communications 2	-	345	345
5920 TelecomInternet	23,760	30,912	7,152
5930 PostageDelivery	2,700	1,670	(1,030)
5940 Technology	34,232	32,652	(1,580)
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	2,108,054	2,236,662	128,608

2024-25 Unaudited Actuals			
MSA 7	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	68,247	68,247	(0)
SUBTOTAL - Capital Outlay & Depreciation	68,247	68,247	(0)
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	17,422	17,422
SUBTOTAL - Other Outflows	-	17,422	17,422
TOTAL EXPENSES	6,054,968	6,157,456	102,488



2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	359	353	(6)
SUMMARY			
Revenue			
LCFF Entitlement	5,066,319	4,991,476	(74,843)
Federal Revenue	268,895	281,579	12,684
Other State Revenues	1,418,697	1,352,927	(65,770)
Other Local Revenues	367,278	488,349	121,072
Total Revenue	7,121,188	7,114,331	(6,857)
Expenditures			
Certificated Salaries	2,473,131	2,473,822	691
Classified Salaries	945,106	872,145	(72,961)
Benefits	1,356,754	1,275,833	(80,921)
Books and Supplies	189,422	458,123	268,700
Services and Operating Exp.	2,096,076	2,248,620	152,545
Depreciation & Cap Outlay	54,940	54,940	0
Other Outflows	-	-	-
Total Expenditures	7,115,429	7,383,484	268,054
Net Revenues	5,759	(269,152)	(274,912)
Fund Balance			
Beginning Balance (Audited)		7,675,302	
Net Revenues		(269,152)	
Ending Fund Balance		7,406,149	
Components of Fund Bal.			
Available For Econ. Uncert.		7,331,791	99.3% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		74,359	1.0% of Expenditures
Ending Fund Balance		7,406,149	100.3% of Expenditures

2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	3,004,271	2,446,204	(558,067)
8012 EPA Entitlement	687,978	1,041,694	353,716
8019 Prior Year Adjustments	-	13,103	13,103
8096 InLieuPropTaxes	1,374,070	1,490,475	116,405
SUBTOTAL - LCFF Entitlement	5,066,319	4,991,476	(74,843)
Federal Revenue			
8181 SpEd - Revenue	-	-	-
8182 SpEd - Discretionary Grants	-	-	-
8285 SpEd - Revenue	91,702	91,283	(419)
8290 All Other Federal Revenue	177,193	190,296	13,103
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	268,895	281,579	12,684
Other State Revenue			
8311 SpEd Revenue	-	-	-
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	7,443	7,443	-
8560 StateLotteryRev	102,491	109,753	7,262
8590 AllOthStateRev	1,308,763	1,232,786	(75,976)
8595 State Rev PY Adj	-	2,944	2,944
SUBTOTAL - Other State Revenue	1,418,697	1,352,927	(65,770)
Local Revenue			
8660 Interest	3,500	28,665	25,165
8682 Summer School	-	-	-
8677 SpEd Revenue	354,034	365,410	11,376
8699 Other Revenue	3,250	87,752	84,502
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	360,784	481,827	121,043

2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	-	-
8803 Fundraising	6,494	6,522	29
SUBTOTAL - Fundraising & Grants	6,494	6,522	29
TOTAL REVENUE	7,121,188	7,114,331	(6,857)
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	1,835,285	1,826,471	(8,813)
1200 Cert Aid	172,216	175,512	3,296
1300 Cert Adminis	465,630	471,838	6,208
SUBTOTAL - Certificated Salaries	2,473,131	2,473,822	691
Classified Salaries			
2100 Instructional Aides	267,622	173,232	(94,390)
2200 Classified Support	486,926	501,688	14,761
2300 Classified Admin	-	-	-
2400 Clerical & Tech	190,558	197,226	6,668
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	945,106	872,145	(72,961)
Employee Benefits			
3101 STRS-Certified	440,081	422,181	(17,901)
3102 STRS-Classified	42,451	11,852	(30,599)
3201 PERS-Cert	148,502	18,318	(130,184)
3202 PERS-Classified	84,985	186,447	101,462
3301 OASDI/Med-Cert	65,270	47,286	(17,984)
3302 OASDI/Med-Class	27,552	61,707	34,155
3401 HlthWelfareCert	477,631	493,935	16,304
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	35,095	2,232	(32,863)
3502 UI-Classified	-	274	274
3601 WorkersCmp-Cert	35,187	31,530	(3,657)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	-	-	-
3902 OthBenes-Class	-	71	71
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	1,356,754	1,275,833	(80,921)

2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	30,501	85,939	55,438
4200 BooksOthRefMats	-	48,774	48,774
4300 Ins Mats & Sups 2	-	9,093	9,093
4310 Ins Mats & Sups	12,850	15,188	2,338
4315 OthrSupplies	-	21,387	21,387
4320 Office Supplies	-	22,899	22,899
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	-	7,277	7,277
4330 Staff Meals & Events	7,000	6,262	(738)
4335 PE Supplies	2,500	2,325	(175)
4340 Educat Software	56,071	34,384	(21,687)
4345 NonInstStdntSup	15,000	28,890	13,890
4346 TeacherSupplies	2,000	2,470	470
4350 Cust. Supplies	5,000	10,764	5,764
4351 Yearbook	-	-	-
4380 Marketing Materials	-	-	-
4390 Uniforms	20,000	19,341	(659)
4400 NonCapEquip-Gen	2,000	10,641	8,641
4410 ClssrmFrnEqp<5k	2,000	-	(2,000)
4430 OffceFurnEqp<5k	2,500	2,507	7
4440 Computers <\$5k	10,000	10,570	570
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	2,000	-	(2,000)
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	10,000	55,040	45,040
4720 Food:Other Food	10,000	64,371	54,371
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	189,422	458,123	268,700

2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	795,103	795,103	(0)
5200 Travel - General	-	25	25
5205 Conference Fees	1,000	-	(1,000)
5210 MilesParkTolls	1,000	1,399	399
5215 TravConferences	-	-	-
5220 TraLodging	10,000	3,311	(6,689)
5300 DuesMemberships	18,000	18,767	767
5450 Other Insurance	65,082	65,348	266
5500 OpsHousekeeping	7,500	18,123	10,623
5510 Gas & Electric	-	-	-
5610 Rent & Leases	487,894	591,696	103,801
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	12,000	6,003	(5,997)
5621 EquipmentLeases- Interest	-	541	541
5630 Reps&MaintBldng	4,000	-	(4,000)
5800 ProfessServices	82,649	100,830	18,181
5810 Legal	10,000	1,680	(8,321)
5813 SchPrgAftSchool	54,300	175	(54,125)
5814 SchPrgAcadComps	-	-	-
5819 SchlProgs-Other	25,000	3,984	(21,016)
5820 Audit & CPA	9,000	7,809	(1,191)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	33,000	18,250	(14,750)
5836 FieldTrip Trans	-	21,804	21,804
5840 MarkngStdtdRecrt	20,000	25,859	5,859
5850 Oversight Fees	53,431	49,784	(3,647)
5857 Payroll Fees	20,000	24,256	4,256
5860 Service Fees	-	-	-
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	22,000	13,238	(8,762)
5864 Prof Dev-Other	15,000	24,728	9,728
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	70,855	66,533	(4,322)
5870 Livescan	1,200	588	(612)
5872 SPED Fees (incl Encroachment)	70,000	83,786	13,786
5875 Staff Recruiting	-	5,040	5,040
5884 Substitutes	118,000	206,356	88,356
5890 OthSvcsNon-Inst	-	5,000	5,000
5900 Communications	5,000	2,534	(2,466)
5910 Communications 2	-	345	345
5920 TelecomInternet	40,000	69,799	29,799
5930 PostageDelivery	7,000	3,865	(3,135)
5940 Technology	38,062	26,889	(11,172)
5990 Prior Year Adj (Services)	-	(14,828)	(14,828)
SUBTOTAL - Services & Other Operating Exp.	2,096,076	2,248,620	152,545

2024-25 Unaudited Actuals			
MSA 8	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	54,940	54,940	0
SUBTOTAL - Capital Outlay & Depreciation	54,940	54,940	0
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	-	-
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	7,115,429	7,383,484	268,054



2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	501	496.38	(4)
SUMMARY			
Revenue			
LCFF Entitlement	7,671,712	7,631,122	(40,590)
Federal Revenue	450,016	537,363	87,347
Other State Revenues	2,327,295	2,244,963	(82,332)
Other Local Revenues	201,673	321,797	120,125
Total Revenue	10,650,695	10,735,245	84,550
Expenditures			
Certificated Salaries	3,525,945	3,691,594	165,649
Classified Salaries	1,383,597	1,533,006	149,409
Benefits	1,820,544	1,906,340	85,796
Books and Supplies	503,840	654,285	150,445
Services and Operating Exp.	2,334,376	2,808,034	473,657
Depreciation & Cap Outlay	645,178	634,569	(10,608)
Other Outflows	515,223	454,713	(60,510)
Total Expenditures	10,728,702	11,682,541	953,839
Net Revenues	(78,006)	(947,296)	(869,289)
Fund Balance			
Beginning Balance (Audited)		9,554,186	
Net Revenues		(947,296)	
Ending Fund Balance		8,606,891	
Components of Fund Bal.			
Available For Econ. Uncert.		1,094,331	9.4% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		7,512,559	64.3% of Expenditures
Ending Fund Balance		8,606,891	73.7% of Expenditures

2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	7,503,256	7,450,117	(53,139)
8012 EPA Entitlement	100,107	99,276	(831)
8019 Prior Year Adjustments	-	21,782	21,782
8096 InLieuPropTaxes	68,349	59,947	(8,402)
SUBTOTAL - LCFF Entitlement	7,671,712	7,631,122	(40,590)
Federal Revenue			
8181 SpEd - Revenue	74,403	82,034	7,631
8182 SpEd - Discretionary Grants	-	5,960	5,960
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	375,613	449,369	73,756
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	450,016	537,363	87,347
Other State Revenue			
8311 SpEd Revenue	475,006	426,283	(48,723)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	15,333	15,333	-
8560 StateLotteryRev	142,722	141,568	(1,154)
8590 AllOthStateRev	1,694,234	1,659,040	(35,194)
8595 State Rev PY Adj	-	2,738	2,738
SUBTOTAL - Other State Revenue	2,327,295	2,244,963	(82,332)
Local Revenue			
8600 Other Local Rev	-	-	-
8660 Interest	8,500	27,295	18,795
8699 Other Revenue	92,000	178,580	86,580
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	512	512
SUBTOTAL - Local Revenue	100,500	206,387	105,887

2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	7,500	54,455	46,955
8803 Fundraising	93,673	60,955	(32,718)
SUBTOTAL - Fundraising & Grants	101,173	115,410	14,237
TOTAL REVENUE	10,650,695	10,735,245	84,550
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	2,598,444	2,801,711	203,267
1200 Cert Aid	415,205	317,244	(97,961)
1300 Cert Adminis	512,296	572,639	60,343
SUBTOTAL - Certificated Salaries	3,525,945	3,691,594	165,649
Classified Salaries			
2100 Instructional Aides	264,549	197,188	(67,361)
2200 Classified Support	766,380	947,131	180,752
2300 Classified Admin	-	-	-
2400 Clerical & Tech	352,668	388,686	36,019
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	1,383,597	1,533,006	149,409
Employee Benefits			
3101 STRS-Certified	540,806	636,484	95,679
3102 STRS-Classified	121,397	97,760	(23,637)
3201 PERS-Cert	127,232	4,977	(122,255)
3202 PERS-Classified	129,965	194,906	64,940
3301 OASDI/Med-Cert	80,707	54,814	(25,893)
3302 OASDI/Med-Class	52,342	79,723	27,381
3401 HlthWelfareCert	742,206	784,687	42,481
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	22,089	4,878	(17,212)
3502 UI-Classified	-	693	693
3601 WorkersCmp-Cert	-	43,792	43,792
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,039	-	(1,039)
3902 OthBenes-Class	2,760	3,626	865
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	1,820,544	1,906,340	85,796

2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	14,000	23,173	9,173
4200 BooksOthRefMats	58,361	63,085	4,724
4300 Ins Mats & Sups 2	10,000	29,081	19,081
4310 Ins Mats & Sups	23,250	38,410	15,160
4315 OthrSupplies	-	9,312	9,312
4320 Office Supplies	13,020	20,551	7,531
4325 ProfDevMat&Sups	5,000	4,500	(500)
4326 Arts&MusicSupps	20,000	3,345	(16,655)
4330 Staff Meals & Events	-	3,022	3,022
4335 PE Supplies	24,380	25,170	790
4340 Educat Software	74,214	89,411	15,197
4345 NonInstStdntSup	77,655	102,708	25,054
4346 TeacherSupplies	10,000	12,757	2,757
4350 Cust. Supplies	25,800	16,558	(9,242)
4351 Yearbook	-	-	-
4380 Marketing Materials	-	8,096	8,096
4390 Uniforms	28,000	27,446	(554)
4400 NonCapEquip-Gen	-	1,211	1,211
4410 ClssrmFrnEqp<5k	-	-	-
4430 OffceFurnEqp<5k	25,000	35,730	10,730
4440 Computers <\$5k	66,360	75,356	8,996
4450 FixedAssetsSuspense-Facilities	-	406	406
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	3,180	-	(3,180)
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	5,300	4,256	(1,044)
4720 Food:Other Food	20,320	60,399	40,079
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	300	300
SUBTOTAL - Books and Supplies	503,840	654,285	150,445

2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	553,116	553,116	-
5200 Travel - General	-	1,392	1,392
5205 Conference Fees	2,120	1,075	(1,045)
5210 MilesParkTolls	1,060	2,550	1,490
5215 TravConferences	-	152	152
5220 TraLodging	9,500	21,291	11,791
5300 DuesMemberships	31,000	46,740	15,740
5450 Other Insurance	131,000	136,461	5,461
5500 OpsHousekeeping	93,456	29,845	(63,611)
5510 Gas & Electric	130,000	163,995	33,995
5610 Rent & Leases	3,180	462	(2,718)
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	24,380	22,975	(1,405)
5621 EquipmentLeases- Interest	-	343	343
5630 Reps&MaintBldng	53,000	83,832	30,832
5800 ProfessServices	187,971	92,359	(95,612)
5810 Legal	15,000	25,205	10,205
5813 SchPrgAftSchool	230,560	222,005	(8,555)
5814 SchPrgAcadComps	3,180	6,131	2,951
5819 SchlProgs-Other	75,000	152,053	77,053
5820 Audit & CPA	9,540	7,809	(1,731)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	42,400	38,306	(4,094)
5836 FieldTrip Trans	45,000	96,252	51,252
5840 MarkngStdtdRecrt	66,000	90,448	24,448
5850 Oversight Fees	75,910	76,093	183
5857 Payroll Fees	31,800	38,954	7,154
5860 Service Fees	4,770	10,640	5,870
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	4,240	6,861	2,621
5864 Prof Dev-Other	27,295	14,200	(13,095)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	171,086	380,204	209,118
5870 Livescan	1,855	151	(1,704)
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	-	1,200	1,200
5884 Substitutes	148,000	321,966	173,966
5890 OthSvcsNon-Inst	-	-	-
5900 Communications	5,300	3,268	(2,032)
5910 Communications 2	-	345	345
5920 TelecomInternet	47,700	73,350	25,650
5930 PostageDelivery	8,480	5,831	(2,649)
5940 Technology	101,478	80,175	(21,303)
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	2,334,376	2,808,034	473,657

2024-25 Unaudited Actuals			
MSA SA	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	645,178	634,569	(10,608)
SUBTOTAL - Capital Outlay & Depreciation	645,178	634,569	(10,608)
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	515,223	454,713	(60,510)
SUBTOTAL - Other Outflows	515,223	454,713	(60,510)
TOTAL EXPENSES	10,728,702	11,682,541	953,839



2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	439	436	(4)
SUMMARY			
Revenue			
LCFF Entitlement	4,897,350	4,857,929	(39,421)
Federal Revenue	480,868	505,597	24,729
Other State Revenues	1,813,107	949,876	(863,231)
Other Local Revenues	120,000	264,349	144,349
Total Revenue	7,311,325	6,577,751	(733,574)
Expenditures			
Certificated Salaries	2,520,405	2,335,296	(185,109)
Classified Salaries	397,767	479,550	81,783
Benefits	967,824	968,517	693
Books and Supplies	385,983	325,626	(60,357)
Services and Operating Exp.	2,352,769	2,243,744	(109,025)
Depreciation & Cap Outlay	49,553	44,949	(4,604)
Other Outflows	3,180	6,426	3,246
Total Expenditures	6,677,481	6,404,108	(273,373)
Net Revenues	633,843	173,642	(460,201)
Fund Balance			
Beginning Balance (Audited)		1,604,541	
Net Revenues		173,642	
Ending Fund Balance		1,778,183	
Components of Fund Bal.			
Available For Econ. Uncert.		1,077,535	16.8% of Expenditures
Restricted Balances (Est.)			0.0% of Expenditures
Net Fixed Assets		700,648	10.9% of Expenditures
Ending Fund Balance		1,778,183	27.8% of Expenditures

2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	778,357	474,470	(303,887)
8012 EPA Entitlement	87,867	87,160	(707)
8019 Prior Year Adjustments	-	-	-
8096 InLieuPropTaxes	4,031,126	4,296,299	265,173
SUBTOTAL - LCFF Entitlement	4,897,350	4,857,929	(39,421)
Federal Revenue			
8181 SpEd - Revenue	64,596	71,454	6,858
8182 SpEd - Discretionary Grants	-	4,980	4,980
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	416,272	429,163	12,891
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	480,868	505,597	24,729
Other State Revenue			
8311 SpEd Revenue	416,518	374,274	(42,244)
8520 SchoolNtrState	-	-	-
8550 MandCstReimburs	8,286	8,286	-
8560 StateLotteryRev	125,270	121,948	(3,322)
8590 AllOthStateRev	1,263,033	442,362	(820,671)
8595 State Rev PY Adj	-	3,006	3,006
SUBTOTAL - Other State Revenue	1,813,107	949,876	(863,231)
Local Revenue			
8600 Other Local Rev	-	-	-
8660 Interest	-	23,691	23,691
8699 Other Revenue	60,000	185,372	125,372
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	60,000	209,063	149,063

2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	3,702	3,702
8803 Fundraising	60,000	51,584	(8,416)
SUBTOTAL - Fundraising & Grants	60,000	55,286	(4,714)
TOTAL REVENUE	7,311,325	6,577,751	(733,574)
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	1,849,846	1,815,593	(34,253)
1200 Cert Aid	322,739	164,671	(158,068)
1300 Cert Adminis	347,820	355,032	7,212
SUBTOTAL - Certificated Salaries	2,520,405	2,335,296	(185,109)
Classified Salaries			
2100 Instructional Aides	73,986	63,589	(10,397)
2200 Classified Support	93,287	170,030	76,744
2300 Classified Admin	-	-	-
2400 Clerical & Tech	230,495	245,931	15,436
2900 OtherClassStaff	-	-	-
SUBTOTAL - Classified Salaries	397,767	479,550	81,783
Employee Benefits			
3101 STRS-Certified	364,869	416,878	52,010
3102 STRS-Classified	98,119	35,788	(62,331)
3201 PERS-Cert	42,893	-	(42,893)
3202 PERS-Classified	17,037	55,063	38,026
3301 OASDI/Med-Cert	41,370	38,430	(2,940)
3302 OASDI/Med-Class	13,243	24,825	11,582
3401 HlthWelfareCert	344,775	367,471	22,696
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	13,228	1,976	(11,252)
3502 UI-Classified	-	359	359
3601 WorkersCmp-Cert	30,326	24,089	(6,237)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	1,257	-	(1,257)
3902 OthBenes-Class	707	3,638	2,931
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	967,824	968,517	693

2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	57,347	68,073	10,726
4200 BooksOthRefMats	51,060	31,938	(19,122)
4300 Ins Mats & Sups 2	15,000	14,775	(225)
4310 Ins Mats & Sups	17,105	26,132	9,026
4315 OthrSupplies	1,500	4,206	2,706
4320 Office Supplies	31,800	28,291	(3,509)
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	28,000	5,893	(22,107)
4330 Staff Meals & Events	-	753	753
4335 PE Supplies	2,650	4,166	1,516
4340 Educat Software	40,841	26,161	(14,681)
4345 NonInstStdntSup	30,000	18,654	(11,346)
4346 TeacherSupplies	10,000	2,236	(7,764)
4350 Cust. Supplies	12,720	13,008	288
4351 Yearbook	-	-	-
4380 Marketing Materials	-	1,000	1,000
4390 Uniforms	22,000	34,901	12,901
4400 NonCapEquip-Gen	22,000	5,803	(16,197)
4410 ClssrmFrnEqp<5k	-	-	-
4430 OfficeFurnEqp<5k	20,000	16,682	(3,318)
4440 Computers <\$5k	5,000	6,341	1,341
4460 FixedAssetsSuspense-Facilities	-	-	-
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	2,000	1,350	(650)
4720 Food:Other Food	16,960	15,264	(1,696)
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	-	-
SUBTOTAL - Books and Supplies	385,983	325,626	(60,357)

2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	449,406	449,406	-
5200 Travel - General	2,120	2,915	795
5205 Conference Fees	2,120	345	(1,775)
5210 MilesParkTolls	1,590	4,576	2,986
5215 TravConferences	-	-	-
5220 TraLodging	15,000	6,959	(8,041)
5300 DuesMemberships	20,000	13,451	(6,549)
5450 Other Insurance	79,118	87,460	8,342
5500 OpsHousekeeping	110,000	130,319	20,319
5510 Gas & Electric	110,000	93,072	(16,928)
5610 Rent & Leases	423,774	391,859	(31,915)
5611 Rent & Leases- Interest	333,749	200,192	(133,557)
5620 EquipmentLeases	21,180	17,284	(3,896)
5621 EquipmentLeases- Interest	-	1,074	1,074
5630 Reps&MaintBldng	40,000	20,390	(19,610)
5800 ProfessServices	65,444	40,566	(24,878)
5810 Legal	10,600	403	(10,198)
5813 SchPrgAftSchool	106,833	141,348	34,515
5814 SchPrgAcadComps	2,650	2,037	(613)
5819 SchlProgs-Other	5,000	46,343	41,343
5820 Audit & CPA	9,540	5,991	(3,549)
5825 DMSBusinessSvcs	-	-	-
5835 Field Trips	31,800	2,230	(29,570)
5836 FieldTrip Trans	-	30,532	30,532
5840 MarkngStdtdRecrt	41,000	30,777	(10,223)
5850 Oversight Fees	48,600	48,579	(21)
5857 Payroll Fees	15,900	21,336	5,436
5860 Service Fees	9,010	1,848	(7,162)
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	9,106	13,485	4,379
5864 Prof Dev-Other	18,000	18,441	441
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	206,540	60,966	(145,573)
5870 Livescan	1,060	311	(749)
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	10,000	5,925	(4,075)
5884 Substitutes	75,000	91,824	16,824
5890 OthSvcsNon-Inst	530	142,398	141,868
5900 Communications	3,180	2,758	(422)
5910 Communications 2	-	615	615
5920 TelecomInternet	34,980	47,385	12,405
5930 PostageDelivery	4,240	2,133	(2,107)
5940 Technology	35,699	66,211	30,512
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	2,352,769	2,243,744	(109,025)

2024-25 Unaudited Actuals			
MSA SD	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	49,553	44,949	(4,604)
SUBTOTAL - Capital Outlay & Depreciation	49,553	44,949	(4,604)
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	3,180	6,426	3,246
SUBTOTAL - Other Outflows	3,180	6,426	3,246
TOTAL EXPENSES	6,677,481	6,404,108	(273,373)



2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
SUMMARY			
Revenue			
LCFF Entitlement	-	-	-
Federal Revenue	-	66,833	66,833
Other State Revenues	-	1,419,214	1,419,214
Other Local Revenues	7,418,401	5,773,016	(1,645,385)
Total Revenue	7,418,401	7,259,063	(159,338)
Expenditures			
Certificated Salaries	-	-	-
Classified Salaries	5,318,863	5,290,683	(28,180)
Benefits	1,832,629	1,586,845	(245,784)
Books and Supplies	144,431	247,924	103,493
Services and Operating Exp.	2,400,445	2,361,766	(38,679)
Depreciation & Cap Outlay	515	515	0
Other Outflows	-	13,994	13,994
Total Expenditures	9,696,883	9,501,727	(195,156)
Net Revenues	(2,278,482)	(2,242,664)	35,818
Fund Balance			
Beginning Balance (Audited)		2,952,601	
Net Revenues		(2,242,664)	
Ending Fund Balance		709,937	
Components of Fund Bal.			
Available For Econ. Uncert.		697,442	7.3% of Expenditures
Restricted Balances (Est.)		-	0.0% of Expenditures
Net Fixed Assets		12,495	0.1% of Expenditures
Ending Fund Balance		709,937	7.5% of Expenditures

2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL			
LCFF Entitlement			
8011 State Aid	-	-	-
8012 EPA Entitlement	-	-	-
8019 Prior Year Adjustments	-	-	-
8096 InLieuPropTaxes	-	-	-
SUBTOTAL - LCFF Entitlement	-	-	-
Federal Revenue			
8181 SpEd - Revenue	-	-	-
8220 SchLunchFederal	-	-	-
8285 SpEd - Revenue	-	-	-
8290 All Other Federal Revenue	-	66,833	66,833
8295 Federal Revenue PY Adj	-	-	-
SUBTOTAL - Federal Revenue	-	66,833	66,833
Other State Revenue			
8311 SpEd Revenue	-	-	-
8182 SpEd - Discretionary Grants	-	-	-
8550 MandCstReimburs	-	-	-
8560 StateLotteryRev	-	-	-
8590 AllOthStateRev	-	1,419,214	1,419,214
8595 State Rev PY Adj	-	-	-
SUBTOTAL - Other State Revenue	-	1,419,214	1,419,214
Local Revenue			
8600 Other Local Rev	-	-	-
8634 StudentLunchFee	-	-	-
8650 Leases & Rentals	-	-	-
8660 Interest	-	19,688	19,688
8682 Summer School	-	-	-
8677 SpEd Revenue	-	-	-
8695 Prior Year Adj (Local2)	-	-	-
8698 OthRev-Suspense	-	-	-
8701 CMO Fee - MSA-1	1,106,231	1,106,231	0
8702 CMO Fee - MSA-2	1,106,231	1,106,231	0
8703 CMO Fee - MSA-3	495,103	495,103	(0)
8704 CMO Fee - MSA-4	172,849	172,849	(0)
8705 CMO Fee - MSA-5	207,418	207,418	(0)
8706 CMO Fee - MSA-6	172,849	172,849	(0)
8707 CMO Fee - MSA-7	253,115	253,115	0
8708 CMO Fee - MSA-8	795,103	795,103	(0)
8709 CMO Fee - MSA-SA	553,116	553,116	-
8712 CMO Fee - MSA-SD	449,406	449,406	0
8699 Other Revenue	2,106,980	431,318	(1,675,662)
8980 Misc Revenue (Suspense 2)	-	-	-
8999 Misc Revenue (Suspense)	-	-	-
SUBTOTAL - Local Revenue	7,418,401	5,762,427	(1,655,974)

2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants			
8802 Donations - Private	-	285	285
8803 Fundraising	-	10,304	10,304
SUBTOTAL - Fundraising & Grants	-	10,589	10,589
TOTAL REVENUE	7,418,401	7,259,063	(159,338)
EXPENSES DETAIL			
Certificated Salaries			
1100 TeacherSalaries	-	-	-
1200 Cert Aid	-	-	-
1300 Cert Adminis	-	-	-
SUBTOTAL - Certificated Salaries	-	-	-
Classified Salaries			
2400 Clerical & Tech	5,318,863	5,273,662	(45,201)
2900 OtherClassStaff	-	17,021	17,021
SUBTOTAL - Classified Salaries	5,318,863	5,290,683	(28,180)
Employee Benefits			
3101 STRS-Certified	41,714	-	(41,714)
3102 STRS-Classified	440,445	418,662	(21,784)
3201 PERS-Cert	-	5,369	5,369
3202 PERS-Classified	95,991	122,965	26,975
3301 OASDI/Med-Cert	7,123	1,569	(5,554)
3302 OASDI/Med-Class	224,999	248,838	23,839
3401 HlthWelfareCert	603,079	630,844	27,765
3402 HlthWelfareCert	-	-	-
3501 UI-Certificated	14,396	(892)	(15,288)
3502 UI-Classified	-	9,769	9,769
3601 WorkersCmp-Cert	67,788	52,547	(15,241)
3602 WorkersCmp-Class	-	-	-
3701 Other Retirement-Cert	-	-	-
3901 OthBenes-Cert	18,238	-	(18,238)
3902 OthBenes-Class	318,857	97,174	(221,683)
3990 PY Benefit Adjustments	-	-	-
SUBTOTAL - Employee Benefits	1,832,629	1,586,845	(245,784)

2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies			
4100 Text&CoreCurric	1,000	-	(1,000)
4200 BooksOthRefMats	-	-	-
4300 Ins Mats & Sups 2	-	70	70
4310 Ins Mats & Sups	-	4,743	4,743
4315 OthrSupplies	4,181	640	(3,541)
4320 Office Supplies	11,800	22,886	11,086
4325 ProfDevMat&Sups	-	-	-
4326 Arts&MusicSupps	-	-	-
4330 Staff Meals & Events	-	1,143	1,143
4335 PE Supplies	-	-	-
4340 Educat Software	5,750	67,004	61,254
4345 NonInstStdntSup	25,000	3,160	(21,840)
4346 TeacherSupplies	-	878	878
4350 Cust. Supplies	-	83	83
4351 Yearbook	-	-	-
4380 Marketing Materials	-	8,540	8,540
4390 Uniforms	5,000	-	(5,000)
4400 NonCapEquip-Gen	10,500	3,288	(7,212)
4410 ClssrmFrnEqp<5k	-	-	-
4430 OfficeFurnEqp<5k	-	8,594	8,594
4440 Computers <\$5k	32,200	41,856	9,656
4450 FixedAssetsSuspense-Facilities	-	6,022	6,022
4461 Fixed Asset Susp (Imp)	-	-	-
4464 Equipment (Pre-Cap)	-	-	-
4480 FixedAssets Suspense-Equipment	-	-	-
4710 Food	-	-	-
4720 Food:Other Food	49,000	83,618	34,618
4990 Prior Year Adj (Mat'ls)	-	-	-
4999 Misc Expenditure (Suspense)	-	(4,599)	(4,599)
SUBTOTAL - Books and Supplies	144,431	247,924	103,493

2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses			
5101 CMO Fees	-	-	-
5200 Travel - General	-	1,099	1,099
5205 Conference Fees	15,900	-	(15,900)
5210 MilesParkTolls	24,000	13,567	(10,433)
5215 TravConferences	-	1,766	1,766
5220 TraLodging	25,000	55,917	30,917
5300 DuesMemberships	31,500	44,526	13,026
5450 Other Insurance	8,890	11,631	2,741
5500 OpsHousekeeping	22,000	30,683	8,683
5510 Gas & Electric	-	-	-
5610 Rent & Leases	195,968	205,447	9,479
5611 Rent & Leases- Interest	-	-	-
5620 EquipmentLeases	22,000	11,899	(10,101)
5621 EquipmentLeases- Interest	-	-	-
5630 Reps&MaintBldng	-	2,216	2,216
5800 ProfessServices	1,073,000	972,591	(100,409)
5810 Legal	72,000	168,757	96,757
5813 SchPrgAftSchool	-	-	-
5814 SchPrgAcadComps	-	-	-
5819 SchlProgs-Other	-	7,804	7,804
5820 Audit & CPA	12,000	24,309	12,309
5825 DMSBusinessSvcs	692,000	572,527	(119,473)
5835 Field Trips	-	-	-
5836 FieldTrip Trans	-	383	383
5840 MarkngStdtdRecrt	39,000	28,357	(10,643)
5850 Oversight Fees	-	-	-
5857 Payroll Fees	21,000	25,143	4,143
5860 Service Fees	500	6,064	5,564
5861 Prior Year Services	-	-	-
5863 Prof Developmnt	36,000	24,739	(11,261)
5864 Prof Dev-Other	32,000	5,000	(27,000)
5865 Prof Dev - LLM	-	-	-
5869 SpEd Ctrct Inst	-	-	-
5870 Livescan	-	2,218	2,218
5872 SPED Fees (incl Encroachment)	-	-	-
5875 Staff Recruiting	5,000	11,456	6,456
5884 Substitutes	-	-	-
5890 OthSvcsNon-Inst	-	-	-
5900 Communications	1,450	3,433	1,983
5910 Communications 2	-	265	265
5920 TelecomInternet	15,000	47,214	32,214
5930 PostageDelivery	11,500	1,733	(9,767)
5940 Technology	44,737	81,023	36,286
5990 Prior Year Adj (Services)	-	-	-
SUBTOTAL - Services & Other Operating Exp.	2,400,445	2,361,766	(38,679)

2024-25 Unaudited Actuals			
MERF	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation			
6100 Site Improvement (Pre-Capitalization)	-	-	-
6400 EquipFixed	-	-	-
6900 Depreciation	515	515	0
SUBTOTAL - Capital Outlay & Depreciation	515	515	0
Other Outflows			
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-
7310 Indirect Costs	-	-	-
7438 InterestExpense	-	13,994	13,994
SUBTOTAL - Other Outflows	-	13,994	13,994
TOTAL EXPENSES	9,696,883	9,501,727	(195,156)



Coversheet

Approval of Magnolia Science Academy-Orange County California State Disability Insurance Program

Section: VI. Action Items
Item: B. Approval of Magnolia Science Academy-Orange County California
State Disability Insurance Program
Purpose: Vote
Submitted by:
Related Material: VI_B_MSAOC CA State Disability Insurance Program.pdf



Agenda Item:	VI B: Action Item
Date:	September 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “Board”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Steve Budhreja Ed.D, Chief Financial Officer
RE:	Approval of Resolution to allow Magnolia Science Academy-Orange County (MSA-OC) to Participate in the State Disability Insurance Program (SDI)

Action Proposed:

I move that the Board approve the Resolution to allow Magnolia Science Academy-Orange County to participate in the State Disability Insurance Program (SDI), effective retroactively to September 1, 2025.

Purpose:

The purpose of this resolution is to allow MSA-Orange County to participate in the State Disability Insurance Program as required under California Law and as consistent with other MPS Schools.

Background:

The MSA-Orange County Charter School’s Governing Board is required under California Law to allow employees to participate in the State Disability Insurance (SDI) that provides Paid Family Leave Benefits to MSA OC employees. The California State Disability Insurance (SDI) program provides short-term Disability Insurance (DI) and Paid Family Leave (PFL) wage replacement benefits to eligible workers who need time off work.

This resolution would be effective retroactively to September 1, 2025, and would allow Magnolia Science Academy-Orange County (Anaheim and Placentia-Yorba Lind) to participate in this program consistent with other MPS Schools.



Analysis:

This resolution must be passed for MSA-Orange County as part of beginning school operations, to be consistent with California Law and Education Code. The MPS Finance Department will be processing all potential items related to the SDI payroll and reporting system and will include this information as part of quarterly wage and other financial reporting.

Exhibits:

- Resolution: Magnolia Science Academy- Orange County for the State Disability Insurance (SDI) Participation.

SDI Resolution

Board of

Magnolia Science Academy- Orange County

Resolution No. 20250911-1

State Disability Insurance (SDI) Participation

WHEREAS, the Board of Magnolia Science Academy-Orange County has determined that the school should participate in California State Disability Insurance Program;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Magnolia Science Academy-Orange County does hereby elect to participate in State Disability Insurance program, effective 09/01/2025, with employee deductions to commence as of this date.

PASSED AND ADOPTED by the Board of Magnolia Public Schools this 11th day of September, 2025 by the following vote:

AYES: _____ NOES: _____

ABSTAIN: _____ ABSENT: _____

President of the Board

Secretary of the Board

Coversheet

Prop 28 Arts and Music in Schools Funding Annual Reports for the 2025-26 Fiscal Year for All MPS Schools

Section: VI. Action Items

Item: C. Prop 28 Arts and Music in Schools Funding Annual Reports for the
2025-26 Fiscal Year for All MPS Schools

Purpose: Vote

Submitted by:

Related Material:

VI_C_Prop 28 Arts and Music in Schools Funding Annual Reports 2024-25.pdf



Agenda Item:	VI C: Action Item
Date:	September 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “Board”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Gokhan Serce, Chief Academic Officer Traci Lewin, Senior Director of Educational Services
RE:	Prop 28 Arts and Music in Schools Funding Annual Reports for the 2024-25 Fiscal Year for All MPS Schools

Action Proposed:

I move that the Board approve the required Proposition 28 Arts and Music in Schools (AMS) Funding Annual Reports for Magnolia Science Academy (MSA)-1, 2, 3, 4, 5, 6, 7, 8, Santa Ana and San Diego for 2024-25 Fiscal Year.

Background:

The Arts and Music in Schools (AMS) initiative provides additional funding for arts education in California public schools. On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be **one percent of the K–12 portion of the Proposition 98 funding guarantee provided** in the prior fiscal year, excluding funding appropriated for the AMS program.

Funding allocations are made available starting in February 2024. Schools received funding in monthly incremental amounts. AMS funds are subject to an annual audit to include verification that LEAs expended funds in accordance with their certifications and the requirements in EC Section 8220 beginning with the 2023–24 annual audit. Funds are set to be delivered every year and can be used over a 3-year period.

MPS Board approved the School Site Proposition 28 Arts and Music in Schools (AMS) Plans for all of the 10 MPS Schools on December 14, 2023.

Attached are the required Proposition 28 Arts and Music in Schools (AMS) Funding Annual Reports for MSA-1, 2, 3, 4,5, 6, 7, 8 Santa Ana and San Diego for 2024-25 Fiscal Year.

In accordance with the guidelines, the plans and reports are also posted on the MPS website at https://www.magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d

Analysis:

In 2024–25, most MPS schools partially utilized their Proposition 28 Arts and Music in Schools (AMS) allocations and carried forward remaining balances to the following year in accordance with CDE guidelines. **MSA-SD fully utilized its allocation.** MSA-8, however, did not utilize its allocation in 2024–25 and will carry forward the full amount to 2025–26, consistent with finance department guidance.

Budget Implications:

There are no new budget implications compared to the board approved preliminary budget approved by MPS Board of trustees.

Exhibits:

- Proposition 28 Arts and Music in Schools (AMS) Funding Annual Reports for MSA-1, 2, 3, 4,5, 6, 7, 8 Santa Ana and San Diego for 2023-24 Fiscal Year.

Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy

CDS Code: 1910199-6119945

Charter School Number: 438

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Magnolia Science Academy-1 (MSA-1) utilized \$57,866.23 of its Prop 28 arts education funding in 2024–25 to significantly enhance its arts programs by employing two dedicated art teachers. These funds covered a portion of the salaries and benefits of these educators, ensuring that students have consistent access to quality arts education. At MSA-1, the arts are viewed as an essential component of a well-rounded education. The funding has allowed the school to retain art teachers who bring a wealth of knowledge and creativity to their classrooms. These teachers play a pivotal role in nurturing students' artistic talents, fostering creative thinking, and providing a safe space for self-expression. The remaining balance has been carried over to the 2025–26 school year, in accordance with CDE guidelines.

2. Number of full-time equivalent teachers (certificated). 0.57

3. Number of full-time equivalent personnel (classified).

4. Number of full-time equivalent teaching aides.0

5. Number of students served.746

6. Number of school sites providing arts education.1

Date of Approval by Governing Board/Body 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

Completed By Brad Plonka

Title Principal

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Questions: Curriculum Frameworks & Instructional Resources Division | prop28@cde.ca.gov | 916-319-0881

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**Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2024-25**

Name: Magnolia Science Academy-2

CDS Code: 1910199-0115212

Charter School Number: 906

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Magnolia Science Academy-2 (MSA-2) has utilized \$77,262.50 of its Prop 28 arts education funding to maintain and enhance its music programs by retaining the employment of one dedicated music teacher. This allocation covers the salary and benefits of this educator, as well as supply expenses to ensure that students have consistent access to quality music education. At MSA-2, the arts are viewed as an essential component of a well-rounded education. The funding has allowed the school to retain a music teacher who brings a wealth of knowledge and creativity to the classroom. This teacher plays a pivotal role in nurturing students' musical talents, fostering creative thinking, and providing a safe space for self-expression. The remaining balance will be carried over to the 2025–26 fiscal year, in accordance with CDE guidelines

2. Number of full-time equivalent teachers (certificated). 0.53

3. Number of full-time equivalent personnel (classified).

4. Number of full-time equivalent teaching aides.0

5. Number of students served.509

6. Number of school sites providing arts education.1

Date of Approval by Governing Board/Body 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy 3

CDS Code: 1910199-0115030

Charter School Number: 917

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
Magnolia Science Academy-3 used \$6,412.42 of its Prop 28 arts education funds to support the expenses of supporting staff. These funds helped ensure students had consistent access to quality arts and music education. The remaining balance will be carried over to the 2025–26 fiscal year, in accordance with CDE guidelines.

2. Number of full-time equivalent teachers (certificated): 0.06

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0

5. Number of students served: 80

6. Number of school sites providing arts education: 0

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy 4

CDS Code: 1964733-0117622

Charter School Number: 986

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
MSA-4 utilized \$20,328 of Prop 28 funding to cover teacher salaries to deliver services that pertain to coding and web design in the school. The remaining funds will be rolled over to the following year.

2. Number of full-time equivalent teachers (certificated): 0.18

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0

5. Number of students served: 95

6. Number of school sites providing arts education: 1

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy 5

CDS Code: 1910199-0137679

Charter School Number: 987

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Magnolia Science Academy-5 has offered a variety of enriching art programs designed to foster student creativity and self-expression. The highlight has been the Band Class, provided in partnership with Jazz Empowers, where students are introduced to the fundamentals of music and gain hands-on experience learning to play instruments. Through this program, students not only develop technical musical skills but also build confidence, teamwork, and a lifelong appreciation for the arts.

In addition, students have explored digital arts and web design, acquiring modern creative skills that integrate technology with artistic expression. These opportunities empower students to discover their passions while preparing them with both traditional and contemporary artistic experiences.

With Prop 28 funding, Magnolia Science Academy-5 seeks to expand access to high-quality music instruction, strengthen partnerships with community organizations, and ensure that all students, regardless of background, can experience the transformative power of the arts. In 2024–25, MSA-5 used \$35,579.19 of Prop 28 funding to support these arts programs..

2. Number of full-time equivalent teachers (certificated): 0.3

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0.04

5. Number of students served: 90

6. Number of school sites providing arts education: 1

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy 6

CDS Code: 1964733-0117648

Charter School Number: 988

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
Magnolia Science Academy 6 used \$23,703.98 from the Prop 28 funds in the 24–25 school year. The remaining funds will be rolled over to next year.

2. Number of full-time equivalent teachers (certificated): 0.19

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0

5. Number of students served: 50

6. Number of school sites providing arts education: 1

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy 7

CDS Code: 1964733-0117655

Charter School Number: 989

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
Our school spent \$63,060.25 in Proposition 28 funds to support arts education. These expenditures covered teacher salary and benefits for dedicated arts instruction and provided music program materials and supplies, expanding student access to high-quality, engaging arts opportunities.
2. Number of full-time equivalent teachers (certificated): 0.57
3. Number of full-time equivalent personnel (classified): 0
4. Number of full-time equivalent teaching aides: 0
5. Number of students served: 273
6. Number of school sites providing arts education: 1

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2024-25

Name: Magnolia Science Academy Bell
CDS Code: 1964733-0122747
Charter School Number: 1236
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
The amount is \$0 because the money was deferred to the next school year to be utilized by the arts and media class.

2. Number of full-time equivalent teachers (certificated): 0

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0

5. Number of students served: 0

6. Number of school sites providing arts education: 0

Date of Approval by Governing Board/Body: 09/04/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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**Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2024-25**

Name: Magnolia Science Academy San Diego
CDS Code: 3768338-0109157
Charter School Number: 698
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).
As described in the Proposition 28: Arts and Music in Schools plan, the funds are being utilized to continue providing arts and music programs for all grade levels at Magnolia Science Academy – San Diego. With the help of this grant, we have been able to keep these programs running, ensuring that students across all grade levels have access to arts and music education. Throughout the school year, 6th and 7th graders receive semester-long art and music classes, while 8th graders benefit from year-long classes in these subjects. \$50,773.59 funded 1 part-time art teacher. Although the grant funds did not cover all the expenses, our school was able to utilize other resources to close the funding gap.

2. Number of full-time equivalent teachers (certificated): 0.5

3. Number of full-time equivalent personnel (classified): 0

4. Number of full-time equivalent teaching aides: 0

5. Number of students served: 288

6. Number of school sites providing arts education: 0

Date of Approval by Governing Board/Body: 09/11/2025

Annual Report Data URL:

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Magnolia Science Academy - Santa Ana

CDS Code: 3076893-0130765

Charter School Number: 1686

Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Funding in the amount of \$52,848.63 will be applied toward a portion of the salaries and benefits for the Arts and Music position, as budgeted through the Arts and Music Block Grant. The remaining balance will be carried over to the 2025–26 fiscal year, in accordance with CDE guidelines.

2. Number of full-time equivalent teachers (certificated). 0.4

3. Number of full-time equivalent personnel (classified).0.1

4. Number of full-time equivalent teaching aides.0

5. Number of students served.91

6. Number of school sites providing arts education.1

Date of Approval by Governing Board/Body 09/11/2025

Annual Report Data URL

https://magnoliapublicschools.org/apps/pages/index.jsp?uREC_ID=299495&type=d&termREC_ID=&pREC_ID=1131281

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