



**Two Rock Union School District**  
5001 Spring Hill Road • Petaluma, CA • 94952  
Phone: (707) 762-6617 • Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

**AGENDA  
BOARD OF TRUSTEES  
TWO ROCK UNION SCHOOL DISTRICT  
REGULAR MEETING**

**June 13, 2024  
Closed Session 4:00 P.M.  
Open Session 4:30 P.M.  
STEAM Room 12**

- 1. CALL TO ORDER**  
**A. ROLL CALL**
- 2. CLOSED SESSION**  
**2.1 Appointment, employment, evaluation of performance, discipline, or dismissal of an employee**
- 3. RECONVENE TO PUBLIC MEETING**  
Report of any actions taken during Closed Session (if necessary).
- 4. Adoption and Approval of Agenda**  
**4.1 Approval of the Agenda for June 13, 2024.**  
*Change 9.2 to 8.6*  
**Action**  
Motion: *NN*      Second: *Gm*      Aye: *4*      Nay:
- 5. PUBLIC COMMENT**  
Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.
- 6. CONSENT ITEMS** **ACTION**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Silvestrini ♦ Nicolas Noyes ♦ Joel Ruiz  
Stephen Owens, Superintendent/Principal

8.2 J13A Waiver Approval

PG.132

**Background:** The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392, 46393 and *California Code of Regulations (CCR)*, Title 5, Section 428. Approval of a Form J-13A request from the California Department of Education, combined with other attendance records, serve to document a local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding. Two Rock Elementary School was closed due to no water and electricity on September 27, 2023 and February 5, 2024 respectively. The CDE approved the waiver with no financial harm to the District.

**Plan:** No action is required.

**Public Comment:**

**Board Discussion:** This allows us to redo P-2 attendance and add attendance for those days. Teachers were required to work Monday as part of calendar work days. Tuesday we have to pay for, charging to ELOP.

8.3 Summer Projects

**Background:**

**Plan:** Review ongoing summer projects to school facilities.

**Public Comment:**

**Board Discussion:** Primal Painting currently painting Rooms 5, 6, + 7. Hennis is installing TPO overlay for roof of rooms 4, 5, 6, + 7.

8.4 Sunshine CSEA

PG. 133

**Background:** CSEA has notified Superintendent Owens of their intent to reopen the CBA for Chapter 897 for the 2024-2027 school year.

**Plan:**

**Public Comment:**

**Board Discussion:** Article II, Association rights, salary + fringe benefits.

8.5 Sunshine School District

**Background:** The School District intends to reopen negotiations for CSEA's 2024-2027 school year bargaining agreement.

**Plan:**

**Public Comment:**

**Board Discussion:**

8.6 Adopted Budget  
Pg 137  
Chris Thomas presented the Adopted Budget for 24-25  
with a request for  
Fiscal Year. Increase in salaries.

9. ACTION ITEMS

9.1 Monthly Personnel Report

PG.135

Board of Trustees

**Background:** The north parking lot is in need of repair to prevent further erosion and cracking. Fund 40 funds will be used for repair, the cost estimate is \$61,929.06.

**Plan:** Michael Paul Construction will remove old asphalt and replace it with new.

**Public Comment:**

**Board Discussion:** *look into guttering / kermit gutter for redirecting water flow.*

**Recommended motion:** It is recommended that the Board Approve the parking lot project.

Motion: *JS* Second: *JR* Aye: *4* Nay: *0*

**9.5 Service Agreement for PE for 2024-2025 School Year**

**PG. 270**

**Background:** The National Academy of Athletics will provide PE for grades TK-6 for the duration of the contract August 26, 2024 - May 19, 2025. The amount of service is not to exceed \$12,852.

**Plan:** The District will use one time funds from grants and donations accounts.

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approve the service agreement.

Motion: *Gm* Second: *NN* Aye: *4* Nay: *0*

**9.6 Counseling Services Contract with Petaluma Learning and Guidance Center (PL&GC)**

**PG. 272**

**Background:** Two Rock plans to continue counseling services for the 2024-2025 school year. Counseling services for students are provided by PL&GC for three days a week and not to exceed \$58,000 for the school year.

**Plan:** Counseling funds and the Mental Health ADA Allocation Grant

**Public Comment:**

**Board Discussion:**

**Recommended Motion:** It is respectfully recommended that the Board of Trustees approves the service agreement to continue counseling services for the 2024-2025 school year.

Motion: *NN* Second: *Gm* Aye: *4* Nay: *0*

**10. ADJOURNMENT TO CLOSED SESSION (if necessary)**

**11. RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)

**12. DATES AND FUTURE AGENDA ITEMS**

Next Regular Board Meeting - June 13, 2024 at 5:30 PM.

*20*

**13. SIGNING OF PAPERS**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Silvestrini ♦ Nicolas Noyes ♦ Joel Ruiz  
Stephen Owens, Superintendent/Principal



Includes Purchase Orders dated 05/01/2024 - 05/31/2024 Board Meeting Date June 13, 2024

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount	
P24-00040	Householder, Liz	TWRK	Fall 23-24 Reim. NPS Student Transportation	01-5800	2,759.40	
P24-00080	Amplify Education, Inc.	TWRK	DIBELS Data Management System-Interventions	01-4340	327.00	
P24-00208	Amazon Capital Services, Inc.	TWRK	2023-24 Family STEAM Night Material Purchase	01-4310	162.75	
P24-00211	US Bank Corporate Payment Systems	TWRK	2023-24 Family STEAM Night Material Purchase	01-4310	61.90	
P24-00230	Worthington Direct	TWRK	Classroom Furniture- 3rd and 5th grades	01-4320	11,831.54	
P24-00231	Castino Restaurant Equipment and Supply, Inc	TWRK	Milk Cooler and Additional Refrigerator	01-4400	8,443.46	
P24-00232	US Bank Corporate Payment Systems	TWRK	Supplies - Front Office	01-4310	43.87	
P24-00233	Lakeshore	TWRK	TK Classroom Supplies	01-4300	373.20	
P24-00234	Precision Wireless Service	TWRK	Staff Radios	01-4345	3,862.63	
P24-00235	Cagwin & Dorward, LLC	TWRK	Irrigation Repair	01-5830	1,582.00	
P24-00236	Lakeshore	TWRK	TK Classroom Supplies	01-4300	1,771.74	
P24-00237	US Bank Corporate Payment Systems	TWRK	TK Classroom Supplies	01-4300	267.04	
P24-00238	YWCA Sonoma County	TWRK	YWCA - ELOP TK Aftercare 2023-2024	01-5899	338.50	
P24-00239	Amazon Capital Services, Inc.	TWRK	Music Supplies	01-4310	55.19	
P24-00240	Householder, Liz	TWRK	Spring 23-24 Reim. NPS Student Transportation	01-5800	2,759.40	
P24-00241	Zoe Brooker	TWRK	OT Services APRIL 2024	01-5800	1,402.50	
P24-00242	Harris Supply Inc.	TWRK	TPO Overlay Roof Rooms 4-7	40-6200	112,976.00	
P24-00243	B A Electric, Inc.	TWRK	Install 3 dedicated circuit panels	01-5800	5,765.81	
P24-00244	Shari Cohen	TWRK	2023-2024 Music Instruction for May	01-5830	840.00	
P24-00245	Santa Rosa Fire Equipment	TWRK	2023-24 Annual Fire Alarm Test, Insp. and Cert.	01-5630	2,683.80	
P24-00246	McPhail Fuel Co.	TWRK	2023-24 Propane Services Apr/May 2024	01-5510	1,128.20	
P24-00247	McPhail Fuel Co.	TWRK	2023-24 Propane Services Finance Charge	01-5510	33.64	
P24-00248	Brady Industries NorCal, LLC.	TWRK	2023-24 Custodial Supplies	01-4390	3,800.00	
P24-00250	US Bank Corporate Payment Systems	TWRK	Music Classroom Instruments	01-4300	1,002.72	
P24-00251	US Bank Corporate Payment Systems	TWRK	Music Classroom Instruments	01-4300	119.26	
<b>Total Number of POs</b>				<b>25</b>	<b>Total</b>	<b>164,391.55</b>

**Fund Recap**

Fund	Description	PO Count	Amount
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The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.





Includes Purchase Orders dated 05/01/2024 - 05/31/2024

Board Meeting Date June 13, 2024

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	24	51,415.55
40	Spec Rsrve For Cap Outlay Proj	1	112,976.00
		<b>Total</b>	<b>164,391.55</b>

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.



Includes Purchase Orders dated 05/01/2024 - 05/31/2024

Board Meeting Date June 13, 2024

**PO Changes**

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
P24-00004	1,200.00	01-5862	General Fund/Fingerprinting Costs	200.00
P24-00016	10,675.00	01-5821	General Fund/Audit Costs	1,000.00
P24-00041	6,000.00	01-5560	General Fund/Waste Disposal	1,000.00
P24-00159	577.80	01-5800	General Fund/Other Svcs & Oper Expenditures	192.60
			<b>Total PO Changes</b>	<b>2,392.60</b>

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.



**Checks Dated 05/01/2024 through 05/31/2024** **Board Meeting Date June 13, 2024**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2027829	05/03/2024	Amazon Capital Services, Inc.	01-4300	525.65	
			01-4351	309.18	
			01-4390	21.67	
			01-4400	85.31	941.81
2027830	05/03/2024	American Storage	01-5600		260.00
2027831	05/03/2024	Ameriprints	01-5862		75.00
2027832	05/03/2024	AT&T	01-5911		46.24
2027833	05/03/2024	Follett School Solutions	01-4340		957.91
2027834	05/03/2024	Office Depot	01-4390		525.90
2027835	05/03/2024	Pylon Communications LLC	01-4400		1,836.44
2027836	05/03/2024	Redwood Lock, Inc	01-5630		885.59
2027837	05/03/2024	Sonoma County Office Of Educ.	01-5800	3,500.00	
			01-5816	779.75	
			01-5817	1,269.58	
			01-5940	1,980.01	7,529.34
2029375	05/10/2024	Amplify Education, Inc.	01-4340		327.00
2029376	05/10/2024	Cagwin & Dorward, LLC	01-5830		2,981.00
2029377	05/10/2024	US Bank Corporate Payment Systems	01-4300		49.53
2029378	05/10/2024	National Academy of Athletics	01-5830		1,462.50
2029379	05/10/2024	Pacific Gas & Electric	01-5520		1,744.55
2029380	05/10/2024	Recology Sonoma Marin	01-5560		593.88
2029381	05/10/2024	Terminix	01-5800		100.00
2030025	05/15/2024	Causbrook, Robin V	01-4310		14.64
2030026	05/15/2024	Lloyd, Kimberly G	01-4390		32.85
2030027	05/15/2024	Laura Maynard	01-5800		40.74
2030028	05/15/2024	Alicia Henson	01-5800		130.01
2030029	05/15/2024	Amazon Capital Services, Inc.	01-4300		314.06
2030030	05/15/2024	Christy White Accountancy Corp dba Christy White Associates	01-5821		4,950.00
2030031	05/15/2024	Householder, Liz	01-5800		1,442.39
2030032	05/15/2024	Shari Cohen	01-5830		630.00
2030033	05/15/2024	Whole Child Occupational Therapy PC	01-5800		1,402.50
2030034	05/15/2024	Amazon Capital Services, Inc.	01-4310	55.19	
			01-4350	43.30	98.49
2030035	05/15/2024	US Bank Corporate Payment Systems	01-4300		136.16
2030036	05/15/2024	Office Depot	01-4300		43.45
2030037	05/15/2024	STLR	01-5830		3,200.00
2030038	05/15/2024	YWCA Sonoma County	01-5899		304.65
2030039	05/15/2024	Worthington Direct	01-4320		11,831.54
2030040	05/15/2024	Owens, Stephen	01-5200		921.57
2030726	05/17/2024	California Department of Education // Accounting Office	01-5800		4,017.00
2032680	05/29/2024	Ameriprints	01-5862		50.00
2032681	05/29/2024	Anova Education and Behavior	01-5100	6,237.05	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.





Checks Dated 05/01/2024 through 05/31/2024			Board Meeting Date June 13, 2024		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2032681	05/29/2024	Anova Education and Behavior	01-5810	4,074.47	10,311.52
2032682	05/29/2024	Brady Industries NorCal, LLC.	01-4390		3,274.85
2032683	05/29/2024	Corner to Corner Cleaning	01-5830		5,984.00
2032684	05/29/2024	Lakeshore	01-4300		2,101.55
2032685	05/29/2024	McPhail Fuel Co.	01-5510		1,161.84
2032686	05/29/2024	Precision Wireless Service	01-4345		3,862.63
2032687	05/29/2024	Santa Rosa Fire Equipment	01-5830		2,683.80
2032688	05/29/2024	Sonoma Technology Partners	01-5800		1,006.25
2032689	05/29/2024	Terminix	01-5800		100.00
<b>Total Number of Checks</b>			<b>43</b>		<b>80,363.18</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	43	80,363.18
	Total Number of Checks	43	80,363.18
	Less Unpaid Tax Liability		.00
	<b>Net (Check Amount)</b>		<b>80,363.18</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



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**AGENDA  
BOARD OF TRUSTEES  
TWO ROCK UNION SCHOOL DISTRICT  
REGULAR MEETING**

**May 9, 2024  
Closed Session 3:30 P.M.  
Open Session 4:30 P.M.  
STEAM Room 12**

**1. CALL TO ORDER**

**A. ROLL CALL JM, GM, JS, NN, SO, KL, SD.**

**Not Present: Joel Ruiz**

**2. CLOSED SESSION**

**2.1 Announcement of Closed Session Items**

**2.2 Personnel- Employment**

**3. RECONVENE TO PUBLIC MEETING**

Report of any actions taken during Closed Session (if necessary).

**4. Adoption and Approval of Agenda**

**4.1 Approval of the Agenda for May 9, 2024.**

**Action**

Motion:GM Second: NN Aye:4 Nay:

**5. PUBLIC COMMENT**

Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.

**6. CONSENT ITEMS**

**ACTION**

Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazetta ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

**Background:** Routine items presented for approval.  
**Plan:** Routine process.  
**Public Comment:**  
**Board Discussion:**  
**Recommended motion:** Approval of Consent Agenda.

- 6.1 Approval of the Accounts Payable Reports; April 2024. PG. 1
- 6.2 Review and Possible Approval of Minutes from meeting on April 11th and 19th, 2024. PG. 5

**Action**

Motion: JS                      Second: GM                      Aye: 4                      Nay:

**7. REPORTS/PRESENTATIONS: PG.**

**7.1 TREA Representative:** Kim Lloyd- Open House 5/16. 5-530pm, Hotdog dinner will be provided. Volunteer Appreciation 5/13, TK/K- Daily countdown, Each class is doing their own project-hatching chickens, growing silkworms, hatching trout, etc.  
Mr. Grey brought 3 6th graders to present Walker Creek Outdoor Ed recap. Jaxson Sanchez, Abigail Noyes, and Lluvia Valdivia read each powerpoint slide showcasing their daily schedules, personal experiences, and each challenge given to students. The solo hike was their personal favorite. The food was super good, especially the barbecue chicken. It was a great introduction to other small school 6th graders that are promoting to the junior high, and getting to meet those kids before junior high begins next year.  
Ms. Lozano brought in live chicks to show the AG Science life cycle of chickens. She showed the chicken workbook that the first graders have been creating over the last month. This will be presented in the Petaluma Fair next month in June.

**7.2 CSEA Representative:**

**7.3 TRSEF Representative:** N/A

**7.4 USCG Representative:** N/A

**7.5 Superintendent's Report**

Enrollment Update 128 students as of today

Facilities Update No new news

Staffing Update:

Curriculum Update: Math Expressions has been voted on and approved to move forward with purchasing this summer for next year.

Other Updates:

Upcoming Events: Volunteer Breakfast 5/13

Open House 5/16

Westside Relays at PHS 5/20

**8. DISCUSSION ITEMS**

**8.1 May Revision for State of California Budget**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazetta ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal



**Background:** The update for the state budget and impact on California schools. The May revised budget update is scheduled for May 22 at SCOE.

**Plan:** Update the Board of Trustees on budget updates at the June 2024 Board meeting.

**Public Comment:**

**Board Discussion:** With the budget deficit, TRUSD is attending School and College Legal Services is providing a breakdown of implications of the May revised budget presentation from the State of California.

## 8.2 LCAP Update

PG. 14

**Background:**The Local Control Accountability Plan (LCAP) is a three-year plan describing how District funds will be used from California's Local Control Funding Formula (LCFF) that is revised and adopted annually. The District is waiting on the May Revised Budget presentation, and will make revisions to the budget after that date if needed.

**Plan:** Discus LCAP process and updates

**Public Comment:**

**Board:** We have been working a few days a week for the last 5 weeks. We have started to enter line item budgets and FY23-24 actual expenditures into the Annual Update tables.

## 9. ACTION ITEMS

### 9.1 HR Staffing Report

PG. 48

**Background:** Monthly Staffing report

**Plan:** Superintendent Owens will present on the monthly staffing report.

**Public Comment:**

**Board Discussion:** As of Monday May 6, 2024. One teacher out on Workers Comp Leave

**Recommended motion:** It is recommended that the Board of Trustees review and approve the May monthly staffing report.

Motion: JS    Second: GM    Aye: 4    Nay:

### 9.2 UPK Plan Revision

PG. 50

**Background:** TRUSD has revised the Universal Pre Kindergarten Grant Plan to include improvements and additions to the TK/K playground, \$41,000 for the new playground track.  
**Plan:** TRUSD would like to add the installation of the track in the TK/K playground, as well as future upgrades, to the UPK Plan.

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board of Trustees approve the change in the UPK Plan to include improvements to the TK/K Playground.

Motion:JS    Second: NN    Aye: 4    Nay: 0

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#### Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazetta ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

**9.3 Revision of Instructional Minutes for 2023-2024**

**PG. 54**

**Background:** The instructional minutes for 2023-2024 school year have been recalculated to account for the 12:00pm dismissal of TK students.

**Plan:** Superintendent Owens will present the revised instructional minutes to the board.

**Public Comment:**

**Board Discussion:**The school year is 180 days, and we must meet the minimum required days, as well as the minimum amount of

**Recommended motion:** It is recommended that the Board of Trustees review and approve the changes made to the Instructional Minutes for 2023-2024 school year.

Motion:NN Second: SO Aye: 4 Nay: 0

**9.4 Employment**

**PG. 57**

**Background:** Approve the employment of the 2024-2025 Temporary 3rd grade teacher.

**Plan:**

**Public Comment:**

**Board Discussion:** Extending the offer to the one year teaching position

**Recommended motion:** Approve the selection and employment of the teaching candidate.

Motion: JS Second: GM Aye: 4 Nay: 0

**9.5 RFP Selection- Meal Service Vendor for 2024-2025 School Year**

**PG.58**

**Background:** The District has sent out a Request for Proposal to four school nutrition program vendors for the 2024-2025 school year. All bids were due April 22, 2024. We received one bid from Revolution Foods, one denial of service from Petaluma City Schools, and no response from two other vendors.

**Plan:** Superintendent Owens and Asst. Business Manager Sarah Daugherty will present on responses received, and recommendations for the 2024-2025 school year.

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board of Trustees review the responses and select Revolution Foods as the School Nutrition Meal Vendor for the 2024/25- 2026/27 school years.

Motion: GM Second: NN Aye: 4 Nay: 0

**9.6 Henris Roofing**

**PG.118**

**Background:** Superintendent Owens contacted multiple vendors, and Henris Roofing was the only contractor that works with tar and gravel roofing. Rooms 4, 5, 6, and 7 are in the most immediate need of repair. The proposed work would be completed over summer break when students are not in session.

**Plan:** Henris Roofing has provided a proposal to reroof the tar and gravel roofs of rooms 4, 5, 6, & 7. Their proposal is \$112,976.00.

**Public Comment:**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazetta ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

**Board Discussion:** The company will demo and replace the gutters, remove gravel, lay a white overlay. It has a 20 year warranty. Are there any unforeseen costs? Possibly,

**Recommended motion:** It is respectfully recommended that the Board of Trustees approve the proposal from Henris Roofing to reroof rooms 4, 5, 6, and 7.

Motion: NN Second: JS Aye: 4 Nay: 0

10. **ADJOURNMENT TO CLOSED SESSION** (if necessary)

11. **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)

12. **DATES AND FUTURE AGENDA ITEMS**

Next Regular Board Meeting - June 6, 2024

Public Hearing - June 13, 2024

Budget/LCAP Adoption Meeting - June 20, 2024

13. **SIGNING OF PAPERS**

14. **ADJOURNMENT**

**ACTION**

Motion: NN Second: GM Aye: 4 Nay: 0

Posted By:



Stephen Owens, Superintendent

**Accessibility Accommodations**

*If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.*

**Public Records**

*In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.*

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazetta ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal



May 9, 2022

To: Two Rock Union School District Board of Trustees

From: Two Rock Educators Association (TREA)

RE: Negotiations

In addition to the previous articles we signed off on, the Two Rock Educators Association agrees to the following proposal from the TRUSD Board of Trustees:

12.8 Removing the proposed language.

15.1: Increase the certificated salary schedule to 11% over the next three years beginning in 2022-2023 school year:

- Add 6% to 2022-23 certificated salary schedule
- Add 2.5% to 2023-2024 certificated salary schedule
- Add 2.5% to 2024-25 certificated salary schedule

Supplemental (hourly) Pay. We agree to raising the supplemental pay to \$42 an hour from \$35 hourly rate.

16.1: \$50/month (\$600 annually) increase to the certificated members' health care benefits with the option to open 16.1 (Fringe benefits) for the 2022-23 school year and the 2023-24 school year.

*We agree to the above on May 9, 2022.*

*Amie Jones*

*Amie Jones, President TREA*

*Perry Givens*

*Perry Givens, Negotiator TREA*

*Kathy Wilson*

*Kathy Wilson, Board Member*

*Stephen Owens*

P. 157

*[Handwritten mark]*

Tentative Agreement Between Two Rock Union School District (District) and Two  
Rock Educators Association (CIA)  
May 2022

Article 15 Salaries

15.9 The District will provide \$1,400 to a unit member who holds a Masters Degree which is in a field directly related to public education.

15.10 The Summer Session Coordinator will be paid \$200 per week during the Summer Session.


Stipends:

CAASPP: The CAASPP Coordinator shall receive an annual stipend of \$500.00

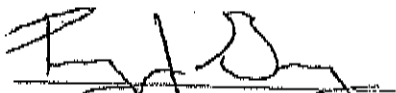
STEAM: The STEAM Coordinator shall receive an annual stipend of \$1000.00, if there are multiple coordinators, they will share an equal amount of the \$1000. For example, if there are two coordinators, each shall receive \$500.00.


Garden: The Garden Coordinator shall receive annually \$500.00.

It is agreed upon that a job description will be created for each stipend position included in the CBA before payment of the stipend

  
Amy Jones, President, TREA

  
John Silvestrini, Board President, TRUSD

  
Perry Gray, Negotiator, TREA

  
Stephen Owens, Superintendent, TRUSD



**Two Rock Union School District**  
5001 Spring Hill Road • Petaluma, CA • 94952  
Phone: (707) 762-6617 • Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

**AGENDA  
BOARD OF TRUSTEES  
TWO ROCK UNION SCHOOL DISTRICT  
SPECIAL MEETING**

**June 16 , 2022  
Closed Session 3:30 P.M.  
Open Session 4:30 P.M.  
STEAM Room 12**

- 1. CALL TO ORDER**  
A. ROLL CALL
  
- 2. CLOSED SESSION**
  - 2.1 Announcement of Closed Session Items**
  - 2.1a Negotiations with CSEA Bargaining Unit and chief negotiator Stephen Owens**
  - 2.1b Public Employee performance - Superintendent**
  
- 3. RECONVENE TO PUBLIC MEETING**  
Report of any actions taken during Closed Session (if necessary).
  
- 4. Adoption and Approval of Agenda**
  - 4.1 Approval of the Agenda for June 16, 2022**

**Action**

Motion: *Mass*                      Second: *Wilson*                      Aye: *All*                      Nay:

- 5. PUBLIC COMMENT**  
Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.
  
- 6. CONSENT ITEMS** **ACTION**  
Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.



**Background:** Routine items presented for approval.  
**Plan:** Routine process.  
**Public Comment:**  
**Board Discussion:**  
**Recommended motion:** Approval of Consent Agenda.

- 6.1 Approval of the Accounts Payable Reports; May, 2022. PG. 1  
6.2 Review and Possible Approval of Minutes from meeting on XXXX XX, 20XX. PG. 5

**Action**

Motion: Mass                      Second: Martin                      Aye: All                      Nay:

**7. REPORTS/PRESENTATIONS:**

- 7.1 TREA Representative - X
- 7.2 CSEA Representative - X
- 7.3 TRSEF Representative - Ashley Inmann - A lot of parent interest for involvement for 22/23
- 7.4 USCG Representative - Ashley Inmann - nothing to report
- 7.5 Superintendent's Report
  - Enrollment Update - 126 for fall 22
  - Facilities Update - RESIG Inspection - 2 slides broken; submit replacement plans, security cameras out, PA system out; looking into fixing both, Antonis, Powerwashing, flooring and 3 Day Blinds to complete work by end of July
  - Staffing Update - Custodian/ Facilities position still open, .5 FTE ELD Teacher open
  - Curriculum Update - N/A
  - Other Updates - Devon & Chris working on Budget
  - Upcoming Events - N/A

**8. DISCUSSION ITEMS**

- 8.1 Discussion of Local Control Accountability Plan (LCAP) PG. 11

**Background:** Each district must develop a LCAP, this plan must include input and feedback of all stakeholder groups, including Board of Trustees

**Plan:** Staff will present LCAP Draft for consideration of the Board

**Public Comment:**

**Board Discussion:** Stephen presented LCAP to Board

- 8.2 Mural on Exterior Wall, Rm 10 PG. 95

**Background:** Mural on exterior wall of room ten.

**Plan:** Local artist to paint a mural on the wall of room ten with involvement of students. The mural will reflect the culture of Two Rock Valley including the Coast Guard, dairy industry and those who live in the valley.

**Public Comment:**

**Board Discussion:** Stephen presented mural plans to Board

**8.3 CSEA Negotiations**

**PG. 97**

**Background:** Discuss sunshine letter for openers to negotiation

**Plan:** Marilee Gatlan is CSEA Rep with Jeremy, meeting for introductions on 6/29

**Public Comment:**

**Board Discussion:** Stephen presented details to negotiations letter

**9. ACTION ITEMS**

**9.1 2022-2023 Budget for Two Rock Union School District.**

**PG. 101**

**Background:** Annual budget for the District

**Plan:** Chris Thomas will discuss budget - Chris presents budget in detail

**Public Comment:**

**Board Discussion:** No questions

**Recommended motion:** It is recommended that the Board approve the 2022-2023 Budget.

Motion: Wilson

Second: Mass

Aye: All

Nay:

**9.2 AB1200**

**PG. 141**

**Background:** AB 1200 ensures that the LEA in California can adequately meet their financial obligations. The AB 1200 has been verified through SCOE, see attached.

**Plan:** Discuss and approve. Christ Thomas will address the AB 1200.

**Public Comment:**

**Board Discussion:** No Questions

**Recommended motion:** It is recommended that the Board approve the AB 1200.

Motion: Martin

Second: Wilson

Aye: All

Nay:

**9.3 TREA Negotiations**

**PG. 157**

**Background:** The District has reached an agreement with the Two Rock Educators Association (TREA) for a three year contract for the years of 2022-2023 - 2024-2025.

**Plan:** Stephen presents details

**Public Comment:**

**Board Discussion:**

**Recommended motion:**

Motion: Wilson

Second: Mass

Aye: All

Nay:

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**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

**9.4 Employment Agreement between Two Rock and Susan Powers** **PG. 159**

**Background:** Annual contract for Speech Language Therapist

**Plan:** Stephen presents contract in detail

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended Board approves contract

Motion: Mass                      Second: Martin                      Aye: All                      Nay:

**9.5 DharmaWheels Foundation** **PG. 161**

**Background:** DharmaWheels Foundation would like to use the parking lot as a bicycle ride rest stop, permission to set up port-a-toilets, Saturday Sept. 24th 9am - 11am

**Plan:** Stephen to present details

**Public Comment:**

**Board Discussion:** Discussed Details: Lock top gate, lower parking lot only, port-a-potty; but only to be dropped off on Friday after 3:00pm and picked up on Monday prior to 8:00am, zero impact; all trash will be removed

**Recommended motion:** It is recommended Board approves request

On hold till next meeting, more details required before passing

Motion:                      Second:                      Aye:                      Nay:

**10. ADJOURNMENT TO CLOSED SESSION (if necessary)**

**11. RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)

**12. DATES AND FUTURE AGENDA ITEMS**  
Next Regular Board Meeting - June 23, 2022 .

**13. SIGNING OF PAPERS**

**14. ADJOURNMENT**

**ACTION**


Motion: Wilson                      Second: Mass                      Aye: All                      Nay:

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**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

Posted By:



Stephen Owens, Superintendent

***Accessibility Accommodations***

*If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.*

***Public Records***

*In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.*

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**Board of Trustees**

John Silvestrini, President • Ken Mazetta, Clerk • Cayleen Maas • Kathy Wilson • John Martin  
Stephen Owens, Superintendent/Principal

Two Rock Union School District  
 Certificated Salary Schedule  
 2022 - 23

	CLASS I AB/AB+30	CLASS II AB + 45	CLASS III AB + 60	CLASS IV AB + 75
1	\$54,045.00	\$55,249.00	\$56,823.00	\$58,398.00
2	\$55,249.00	\$56,823.00	\$58,398.00	\$59,972.00
3	\$56,823.00	\$58,398.00	\$59,972.00	\$61,545.00
4	\$58,398.00	\$59,972.00	\$61,545.00	\$63,120.00
5	\$59,972.00	\$61,545.00	\$63,120.00	\$64,692.00
6	\$61,545.00	\$63,120.00	\$64,692.00	\$66,266.00
7	\$63,120.00	\$64,692.00	\$66,266.00	\$67,840.00
8	\$64,692.00	\$66,266.00	\$67,840.00	\$69,414.00
9		\$67,840.00	\$69,414.00	\$70,987.00
10		\$69,414.00	\$70,987.00	\$72,561.00
11		\$70,987.00	\$72,561.00	\$74,135.00
12		\$72,561.00	\$74,135.00	\$75,708.00
13		\$74,135.00	\$75,708.00	\$77,282.00
14		\$74,708.00	\$77,282.00	\$78,857.00
15		\$77,282.00	\$77,857.00	\$80,431.00
16			\$80,431.00	\$82,004.00
17			\$82,004.00	\$83,578.00
18			\$83,578.00	\$85,152.00
19			\$85,152.00	\$86,726.00
20			\$86,726.00	\$88,300.00
23			\$88,300.00	\$89,874.00
25			\$89,874.00	\$91,448.00

**Changes** Includes increase for 2022-23

**Effective Date** 7/1/2022

**Board Approved** 06/23/2022

**Medical Insurance Premium CAP** \$9800/year; VSP & Delta Dental 100% covered by District

**Masters Stipend** \$1,400

**Work Days** 186 including 3 staff development days



**Two Rock Union School District  
Certificated Salary Schedule  
2023-24**

	CLASS I AB/AB+30	CLASS II AB + 45	CLASS III AB + 60	CLASS IV AB + 75
1	\$55,396.00	\$56,630.00	\$58,244.00	\$59,858.00
2	\$56,630.00	\$58,244.00	\$59,858.00	\$61,471.00
3	\$58,244.00	\$59,858.00	\$61,471.00	\$63,084.00
4	\$59,858.00	\$61,471.00	\$63,084.00	\$64,698.00
5	\$61,471.00	\$63,084.00	\$64,698.00	\$66,309.00
6	\$63,084.00	\$64,698.00	\$66,309.00	\$67,923.00
7	\$64,698.00	\$66,309.00	\$67,923.00	\$69,536.00
8	\$66,309.00	\$67,923.00	\$69,536.00	\$71,149.00
9		\$69,536.00	\$71,149.00	\$72,762.00
10		\$71,149.00	\$72,762.00	\$74,375.00
11		\$72,762.00	\$74,375.00	\$75,988.00
12		\$74,375.00	\$75,988.00	\$77,601.00
13		\$75,988.00	\$77,601.00	\$79,214.00
14		\$77,601.00	\$79,214.00	\$80,828.00
15		\$79,214.00	\$80,828.00	\$82,442.00
16			\$82,442.00	\$84,054.00
17			\$84,054.00	\$85,667.00
18			\$85,667.00	\$87,281.00
19			\$87,281.00	\$88,894.00
20			\$88,894.00	\$90,508.00
23			\$90,508.00	\$92,121.00
25			\$92,121.00	\$93,734.00

**Changes** Includes 2.5% increase for 2023-24  
**Effective Date** 7/1/2023  
**Board Approved** 06/23/2022  
**Medical Insurance Premium CAP** \$15,000/year; VSP & Delta Dental 100% covered by District beginning 10/1/2023  
**Masters Stipend** \$1,400  
**Work Days** 186 including 3 staff development days

**Two Rock Union School District  
 Certificated Salary Schedule  
 2024-2025**

	CLASS I AB/AB+30	CLASS II AB + 45	CLASS III AB + 60	CLASS IV AB + 75
1	\$56,781	\$58,046	\$59,700	\$61,354
2	\$58,046	\$59,700	\$61,354	\$63,008
3	\$59,700	\$61,354	\$63,008	\$64,661
4	\$61,354	\$63,008	\$64,661	\$66,315
5	\$63,008	\$64,661	\$66,315	\$67,967
6	\$64,661	\$66,315	\$67,967	\$69,621
7	\$66,315	\$67,967	\$69,621	\$71,274
8	\$67,967	\$69,621	\$71,274	\$72,928
9		\$71,274	\$72,928	\$74,581
10		\$72,928	\$74,581	\$76,234
11		\$74,581	\$76,234	\$77,888
12		\$76,234	\$77,888	\$79,541
13		\$77,888	\$79,541	\$81,194
14		\$79,541	\$81,194	\$82,849
15		\$81,194	\$82,849	\$84,503
16			\$84,503	\$86,155
17			\$86,155	\$87,809
18			\$87,809	\$89,463
19			\$89,463	\$91,116
20			\$91,116	\$92,771
23			\$92,771	\$94,424
25			\$94,424	\$96,077

**Changes** Includes 2.5% increase for 2024-25  
**Effective Date** 7/1/2024  
**Board Approved** 06/23/2022  
**Medical Insurance Premium CAP** \$15,000/year; VSP & Delta Dental 100% covered by District beginning 10/1/2023  
**Masters Stipend** \$1,400  
**Work Days** 186 including 3 staff development days



**AGENDA  
 BOARD OF TRUSTEES  
 TWO ROCK UNION SCHOOL DISTRICT  
 SPECIAL MEETING**

**September 09, 2022  
 Closed Session 3:30pm  
 Open Session 4:30 PM  
 STEAM Room 12**

1. **CALL TO ORDER**  
 A. ROLL CALL **Ken Mazetta, Gayleen Maas, John Martin**
  
2. **CLOSED SESSION**  
 2.1 **Announcement of Closed Session Items** - With respect to every item of business to be discussed in closed session GOV. Code Section 54957.6  
  
 2.2 **Closed Session Agenda**
  
3. **RECONVENE TO PUBLIC MEETING**  
 Report of any actions taken during Closed Session (if necessary).
  
4. **Adoption and Approval of Agenda**  
 4.1 Approval of the Agenda for September 8th, 2022.  
  
**Action**  
 Motion: **KM**                      Second: **GM**                      Aye: **All**                      Nay:
  
5. **PUBLIC COMMENT**  
 Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.
  
6. **CONSENT ITEMS** **ACTION**  
 Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.
  
7. **REPORTS/PRESENTATIONS:**  
 7.1 TREA Representative - **Amy Jones - nothing to report**  
 7.2 CSEA Representative - **N/A**  
 7.3 TRSEF Representative - **N/A**

7.4 USCG Representative - N/A

7.5 Superintendent's Report - Stephen Owens - Day 17 of school Year  
Enrollment Update - 130

Facilities Update - Parking lot is being updated, landscaping is being done 2x a month, new playground

Staffing Update - Instructional Aid out for surgery, returning Oct 20th.

Curriculum Update - Updating Social Studies for grades 3 - 6

Other Updates - N/A

Upcoming Events - Campus Beautification Day - Sept 10th w/ Parent volunteers

## 8. DISCUSSION ITEMS

### 8.1 CAASPP

PG. 1

**Background:** The CAASPP is the state mandated assessment that measures student achievement in mathematics and English language arts. The assessment is taken each spring and the results are available in August of the same year.

**Plan:** Discuss - State Test Scores - ELA 40% met or exceeded standard, Math 29.83% met or exceeded

**Public Comment:**

**Board Discussion:**

### 8.2 PA/Camera System

**Background:** The camera security system is outdated and in need of replacement. Verkada is the camera system company that is consulting with TRUSD.

**Plan:** Discuss Net Guardian - Tech Broker - Quality Sound came out, will be sending quote. Looking into grants to offset costs.

**Public Comment:**

**Board Discussion:** Board is in support

### 8.3 AHERA Certified Management Plan

**Background:** Review Asbesto management plan, must have re-inspection every three years.

**Plan:** Discuss the management and review scope of work. Consider Norbay Consulting for the asbestos inspection.

**Plan:** Possibly out of compliance w/ inspection, will be taking care of getting everything up to date.

**Public Comment:**

**Board Discussion:** Discuss

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#### Board of Trustees

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal



9. ACTION ITEMS

9.1 Playground Proposal

PG. 7

**Background:** The play structure is 23 years old with aged and worn components. The proposal is to replace the current play structure.

**Plan:** Ross Playground Equipment has given a proposal for a replacement structure. Ro

**Public Comment:**

**Board Discussion:** Up to \$100k budget - consider placing the rock wall south facing for shade, comes w/ warranty, confit mit's powder coated and/or protected

**Recommended motion:** It is recommended that the Board approve the proposal.

Motion: GM                      Second: KM                      Aye: All                      Nay:

9.2 AB1200 Public Disclosure and Tentative Agreement with California School Employees Association (CSEA)

PG. 16

**Background:** The District and CSEA have reached an agreement for the 2022-23 fiscal year. The AB1200 was available for public view on 09-02-2022 and submitted to the County Office of Education at that time.

**Plan:** Chris Thomas explains AB1200

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the board approve the CSEA salary increase for 2022-2023 and the subsequent year.

Motion: KM                      Second: GM                      Aye: All                      Nay:

9.3 GANN Limit Resolution

PG. 37

**Background:** Established in 1979 as part of proposition 4, the constitutional amendment placed limits on the allowable expenses for the state and local governments. Local educational agencies are required to report whether it met or did not meet the requirements. did not need to increase or change anything

**Plan:** The Board will discuss and consider. Chris Thomas to explain

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approve the GANN resolution.

Motion: GM                      Second: KM                      Aye: All                      Nay:

9.4 Parking Lot Proposal

PG. 38

**Background:** The lower parking is aged and has cracks and faded striping for parking stalls and drop off area. This proposal for \$27,085.00 will provide the funding for recoating, sealing cracks and painting the parking stalls and loading areas.

**Plan:**

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approve the proposal.

Motion: **KM**                      Second: **GM**                      Aye: **All**                      Nay:

**9.5                      2021-2022 Unaudited Actuals                      PG. 45**

**Background:** At the end of the fiscal year, the District has 75 days to close the books. The board must take actions to accept the Unaudited Actuals and submit to the County Office of Education by September 15, 2022.

**Plan:** Chris Thomas to explain; Closed w/ +\$225k - LCF increased, Federal Impact Aid +\$150k, 4th Quarter +\$4k

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board accepts the 2021-2022 Unaudited Actuals. Simplify Budget to have more accurate budget reports, \$1.5m unrestricted ending funds & over 50% in reserves, \$300k in te positive @ at end of the year

Motion: **KM**                      Second: **GM**                      Aye: **All**                      Nay:

**9.5                      2022-23 MOU Elementary & Secondary Act, Title III, Part A ELS Program Consortium                      PG. 137**

**Background:** This MOU is between SCOE and TRUSD and represents the mutually agreed upon services and programs for English Language Learners for member schools in the Sonoma County Consortium during the 2022-2023 school year.

**Plan:** Discuss - Offer professional development for staff to work w/ ELD Students for both designated and independent instruction

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approves MOU

Motion: **GM**                      Second: **KM**                      Aye: **All**                      Nay:

- 10.                      **ADJOURNMENT TO CLOSED SESSION** (if necessary) **N/A**
- 11.                      **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
- 12.                      **DATES AND FUTURE AGENDA ITEMS -**
- 13.                      **SIGNING OF PAPERS -**
- 14.                      **ADJOURNMENT**

**ACTION**

Motion: **GM**                      Second: **KM**                      Aye: **All**                      Nay:

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**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

Posted By:

\_\_\_\_\_  
Stephen Owens, Superintendent

***Accessibility Accommodations***

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***Public Records***

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*2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897*

Article 4: Evaluations/Personnel Files

- 4.1 The District will complete formal evaluations for all permanent unit members annually using the Board approved evaluation instrument. A follow-up evaluation within six (6) months of a negative evaluation will be completed.
- 4.2 The District may evaluate probationary unit members at any time during the unit member's probationary period. A formal evaluation shall take place no later than the end of the **first** 180 days of employment and by the end of the 9<sup>th</sup> month of employment. ~~Except as provided in this section, probationary employees shall become permanent after nine (9) months (270 days) of employment exclusive of one (1) days when school is not in session for 10 and 11 month employees and (2) any period of absence more than ten (10) consecutive work days. If a probationary employee receives an evaluation indicating employee's performance is "unsatisfactory" or "needs to improve", the District may extend the probationary period for an additional period of three (3) months (90 days) with notice to CSEA.~~ **Probationary employees are designated permanent employees of the school district after serving a period of probation that shall not exceed six months or 180 days of paid service, whichever is longer. A probationary employee may be demoted, suspended, or dismissed at any time during the probationary period and such action shall not entitle the employee to a hearing before the Board of Education.**
- 4.3 No evaluation of any employee shall be placed in the personnel file until the employee has been offered an opportunity to discuss it with his/her supervisor. Any negative evaluation shall include specific recommendations for improvements.
- 4.4 No derogatory information shall be placed in the personnel file until the employee has been given ten (10) calendar days' notice and an opportunity to review and comment on that information. An employee shall have a right to have his/her written comments attached to any derogatory materials. A "business day" is any day the District Office is open to the public for business.
- 4.5 An employee, or CSEA with the written permission of the employee, shall have the right, upon reasonable request, to examine and/or obtain copies of any material in the employee's personnel file.
- Access to personnel files shall be limited to the members of the district administration and district representatives. Board of Trustee members may request review of an employee's file at a personnel session of the entire Board of Trustees. The contents of all personnel files shall be kept in strictest confidence.
- 4.6 Any person who places written materials in the file shall sign and date the material.

*2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897*

Article 7: Compensation and Allowances

- 7.1 All unit members are paid once per month on or before the last working day of the month. If the normal pay date falls on a holiday, the paycheck is issued on the preceding workday.
- 7.2 A classified employee salary schedule is attached as Appendix A. Placement on the salary schedule will generally begin at Step 1, but at the discretion of the Superintendent/Principal, initial placement may be at a higher step based on previous employment experience in the same or similar position.

~~All current unit members will receive a three percent (3%), one-time, off-the-schedule payment, which shall be based on their regular rate of pay and regular hours worked in 2017-2018.~~

~~The 2016-17 salary schedule shall be increased by two and one-half percent (2.5) effective July 1, 2018.~~

**The 2020-2021 salary schedule shall be increased by 6% effective July 1, 2021.**

**The 2021-2022 salary schedule shall be increased by 2.5% effective July 1, 2022.**

**The 2022-2023 salary schedule shall be increased by 2.5% effective July 1, 2023.**

- 7.3 Any payroll error resulting in insufficient payment for a unit member shall be corrected and a supplemental check issued after the unit member provides notice to the office and the error has been verified.
- 7.4 Unit members required to use their vehicle on District business will be reimbursed at the board-approved mileage rate for the miles driven on behalf of the District.
- 7.5 Employee may elect disability insurance coverage at employee's expense and shall authorize payment of premiums by payroll deduction.

Article 8: Health and Welfare Benefits

- 8.1 Health and welfare benefits shall be made available to full time unit members.

~~All unit members shall have the opportunity to participate in the District health plans(s) at their own expense if allowed by the insurance provider.~~

- 8.2 ~~The District shall contribute up to \$800.00 per full-time unit member, per month, for health, dental, and vision insurance. The unit member shall be responsible for payment of all insurance costs in excess of the District's contribution. The unit~~

*2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897*

~~member's payment shall be by payroll deduction; however, if the unit member's wages are insufficient to cover the payment, the unit member shall remit payment to the business office on or before the last business day of each month.~~

**8.2 The District shall contribute up to \$8500 annually per full-time unit member (1.0 FTE, or 8 hours per day), (\$850 per month paid in 10 equal installments).**

**8.2.1 Effective July 1, 2022, unit members who work less than 1.0 FTE may elect to receive a pro-rated contribution to health benefits, assuming they qualify under the group medical insurance terms. For part-time members who are employed 6-7.75 hours per day (0.75-0.9725 FTE) the District shall contribute up to \$5000 per year (\$500 per month paid in 10 equal installments.) For part-time members who are employed 4-5.75 hours per day (.5-.71 FTE) the District shall contribute up to \$3500 per year (\$350 per month paid in 10 equal installments.)**

**Effective July 1, 2022 the District shall contribute up to \$1851.00 annually for vision (VSP) and dental (Delta) insurance for each member over .5 FTE.**

The unit member shall be responsible for payment of all insurance costs in excess of the District's contribution. The unit member's payment shall be by payroll deduction; however, if the unit member's wages are insufficient to cover the payment, the unit member shall remit payment to the business office on or before the last business day of each month.

Article 11: Holidays

11.1 Twelve month unit members are entitled to the following holidays if they are in paid status the day prior or day following the holiday.

1. New Year's Day
2. Martin Luther King's Birthday
3. Lincoln's Birthday
4. Washington's Birthday
5. Memorial Day
- 6. Juneteenth**
7. Independence Day
8. Labor Day
9. Veteran's Day

*2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897*

10. Thanksgiving Day
11. Day after Thanksgiving (in lieu of Admission Day)
12. Christmas Eve
13. Christmas Day

Eleven month employees are entitled to the same holidays as twelve month employees, except for Independence Day, if they are in paid status the day prior or day following the holiday.

Ten month employees are entitled to the same holidays as twelve month employees, except for Independence Day and Christmas Eve, if they are in paid status the day prior or day following the holiday.

- 11.2 Every day appointed by the President of the United States or the Governor of this State as a day of public fast, thanksgiving or holiday shall be a holiday for classified unit members to the extent consistent with applicable law. School recesses during the holiday breaks shall not be considered holidays.
- 11.3 When a holiday falls on a Sunday, the following workday not a paid holiday shall be deemed the paid holiday. When a holiday falls on a Saturday the preceding workday not a paid holiday shall be deemed the paid holiday.

Article 14: Layoffs and Reduction in Hours

14.1 Definitions of Layoff or Reduction in Hours

- 14.1.1. Layoff shall occur only for lack of work and/or lack of funds, and means a total separation from service.
- 14.1.2. Reduction in hours is defined as either a reduction in the number of hours worked per day, per week, per month or per year. A reduction in hours does not involve a total separation from service.
- 14.1.3. Layoffs and reductions in hours shall be in accordance with the procedures specified in this Article, and all Education Code references to layoffs shall apply to reductions.

14.2 Notice of Layoff

The District shall notify the unit member of any intended layoff ~~not less than sixty (60) calendar days prior the effective date of the layoff~~ on or before March 15<sup>th</sup> of each

year. The notice shall be served personally or by certified mail sent to the last known address (See 14.1.3. for Ed Code language).

#### 14.3 Order of Layoff

The least senior unit member in the classification being affected by the layoff shall be laid off first. Seniority shall be based on the date of hire for the unit member in the class plus higher classes. Within five (5) business days after personal delivery or mailing of the notice of layoff, the unit member shall notify the Superintendent or designee of his/her intention to exercise bumping rights, if any. The right to bump shall be limited to the position held by the least senior unit member with like or lesser F.T.E. in a classification formerly held by the unit member who received the notice of layoff.

#### 14.4 Equal Seniority

If two (2) or more employees subject to layoff have equal seniority, the determination as to who shall be laid off will be made by lot.

#### 14.5 Reemployment Rights

Laid-off persons are eligible for reemployment for a thirty-nine (39) month period and shall be reemployed in the reverse order of layoff. Their reemployment shall take ~~precedent~~ precedence over any new applications to the extent provided by law.

#### 14.6 Notification of Reemployment Opening

A laid off employee shall be notified in writing by the District of vacancies in his/her former classification. Such notice shall be sent by certified mail to the last address given to the District by the employee and shall be deemed received two calendar days (excluding Sundays and postal holidays) after mailing. If preferred by the laid off employee, notice of such vacancies shall be sent by email to the address provided by the laid off employee and shall be deemed received on the next calendar day.

#### 14.7 Employee Notification to District

A laid off employee shall notify the District of his or her intent to accept or refuse reemployment with five (5) business days following receipt of the reemployment notice. If the employee accepts reemployment, the employee must report to work within ten (10) business days following receipt of the reemployment notice, unless the District agrees to a longer period to return to work. If a laid off employee declines reemployment more than one time, his/her name shall be removed from the reemployment list.

#### 14.8 Retirement in Lieu of Layoff

*2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897*

Any unit member may elect to take a service retirement in lieu of layoff, voluntary demotion, or reduction in assigned time. Such unit member shall within ten (10) business days prior to the effective date of the proposed layoff complete and submit a form provided by the District for this purpose.

14.9 Seniority List

The District shall maintain a seniority list indicating each member's date of hire.

14.10 Seniority during Involuntary Unpaid Status

Upon return to work, the unit member shall be restored to all the benefits and burdens and the break in service shall be disregarded for seniority purposes only. During the layoff period, the individual will not earn vacation, sick leave, holidays or other leave benefits.

14.11. Effects of Layoff

After receiving a notice of layoff, a unit member may take up to two (2) days of leave without loss of pay to seek other employment if the unit member provides at least 24 hours advance notice to the Superintendent. This section establishes complete rights of CSEA and its unit members regarding the effects of layoff.

Article 16: Terms and Reopeners

16.1 Term

This ~~The~~ term of this Agreement shall ~~be July 1, 2018~~ July 1, 2021 to ~~June 30, 2021~~ June 30, 2024.

16.2 Reopeners

~~2018-2019~~ 2021-2022 No Reopeners

~~2019-2020 Article 7 Compensation and Allowances~~ 2022-2023 No Reopeners

~~The parties agree that negotiations for 2019-20 will commence after issuance of the second interim report, which is anticipated to occur on or about March 15, 2019.~~

~~2020-2021~~ 2023-2024 – ~~Article 7 Compensation and Allowances and one~~ One article of the each party's choice except Article 7, which shall remain closed for the duration.




2021-2024 Successor Contract Tentative Agreement between Two Rock Union School District and California School Employees Association and its Two Rock Chapter 897


of the agreement. The parties can meet on an as-needed basis to negotiate implementation of any new laws that affect the contract.

Two Rock Union School District

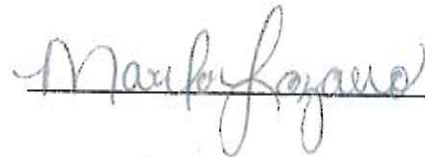
CSEA

  
\_\_\_\_\_  
Stephen Owens, Superintendent

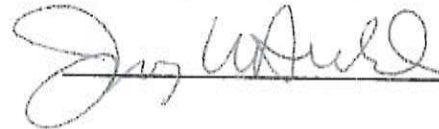
Aug 4, 2022

  
\_\_\_\_\_  
Marilee Gatlin, Chapter 897 President

  
\_\_\_\_\_

  
\_\_\_\_\_

\_\_\_\_\_

 8/4/22  
\_\_\_\_\_

**2021 - 22 Retro Classified Salary Schedule (with 6% Increase)**

Year/Step	A	B	C	D	E	F	G	H
1	14.84	15.14	17.63	19.18	19.44	24.13	25.67	26.70
2	15.14	15.84	18.72	19.86	20.24	25.04	26.89	27.96
3	15.84	16.50	19.81	20.54	21.01	25.94	28.29	29.43
4	16.50	17.20	20.90	21.22	21.80	26.84	29.00	30.16
5	16.85	17.54	21.45	21.57	22.60	27.74	29.72	30.91
6	17.20	17.88	22.02	21.91	22.71	27.88	30.48	31.69
7	17.54	18.24	22.57	22.26	22.83	28.02	31.24	32.49
8	17.88	18.58	23.12	22.60	22.94	28.16	32.02	33.31
9	17.99	18.70	23.26	22.75	23.06	28.29	32.20	33.50
10	18.12	18.80	23.40	22.89	23.17	28.44	32.40	33.70
11	18.21	18.92	23.53	23.01	23.29	28.59	32.60	33.90
12	18.33	19.02	23.67	23.15	23.40	28.73	32.78	34.09
13	18.42	19.13	23.81	23.28	23.51	28.86	32.98	34.29
14	18.55	19.25	23.96	23.44	23.64	29.02	33.17	34.49
15	18.65	19.38	24.09	23.56	23.75	29.16	33.37	34.70
16	18.76	19.48	24.24	23.71	23.88	29.30	33.57	34.92
17	18.87	19.59	24.38	23.84	23.99	29.45	33.78	35.13
18	18.98	19.71	24.53	23.99	24.10	29.60	33.96	35.32
19	19.10	19.82	24.68	24.14	24.22	29.74	34.14	35.51
20	19.22	19.94	24.83	24.28	24.34	29.89	34.32	35.70

Class:	
A:	Instructional Assistant/Daycare Assistant/Lunch
B:	Special Education/Bilingual Instructional Assistant
C:	Librarian/Media Specialist
D:	Secretary/Account Technician/ Assistant Daycare
E:	Custodian/ Grounds
F:	Facilities Manager
G:	Speech and Language Pathology Assistant I
H:	Speech and Language Pathology Assistant II

## APPENDIX A – CLASSIFIED SALARY SCHEDULE

<b>2022-2023 Classified Salary Schedule (with 2.5% Increase)</b>
--

Year/Step	A	B	C	D	E	F	G	H
1	15.21	15.52	18.07	19.66	19.93	24.73	26.31	27.37
2	15.52	16.24	19.19	20.36	20.75	25.67	27.56	28.66
3	16.24	16.91	20.31	21.05	21.54	26.59	29.00	30.17
4	16.91	17.63	21.42	21.75	22.35	27.51	29.73	30.91
5	17.27	17.98	21.99	22.11	23.17	28.43	30.46	31.68
6	17.63	18.33	22.57	22.46	23.28	28.58	31.24	32.48
7	17.98	18.70	23.13	22.82	23.40	28.72	32.02	33.30
8	18.33	19.04	23.70	23.17	23.51	28.86	32.82	34.14
9	18.44	19.17	23.84	23.32	23.64	29.00	33.01	34.34
10	18.57	19.27	23.99	23.46	23.75	29.15	33.21	34.54
11	18.67	19.39	24.12	23.59	23.87	29.30	33.42	34.75
12	18.79	19.50	24.26	23.73	23.99	29.45	33.60	34.94
13	18.88	19.61	24.41	23.86	24.10	29.58	33.80	35.15
14	19.01	19.73	24.56	24.03	24.23	29.75	34.00	35.35
15	19.12	19.86	24.69	24.15	24.34	29.89	34.20	35.57
16	19.23	19.97	24.85	24.30	24.48	30.03	34.41	35.79
17	19.34	20.08	24.99	24.44	24.59	30.19	34.62	36.01
18	19.45	20.20	25.14	24.59	24.70	30.34	34.81	36.20
19	19.58	20.32	25.30	24.74	24.83	30.48	34.99	36.40
20	19.70	20.44	25.45	24.89	24.95	30.64	35.18	36.59

Class:	
A:	Instructional Assistant/Daycare Assistant/Lunch
B:	Special Education/Bilingual Instructional Assistant
C:	Librarian/Media Specialist
D:	Secretary/Account Technician/ Assistant Daycare
E:	Custodian/ Grounds
F:	Facilities Manager
G:	Speech and Language Pathology Assistant I
H:	Speech and Language Pathology Assistant II

## APPENDIX A – CLASSIFIED SALARY SCHEDULE

<b>2023-2024 Classified Salary Schedule (with 2.5% Increase)</b>
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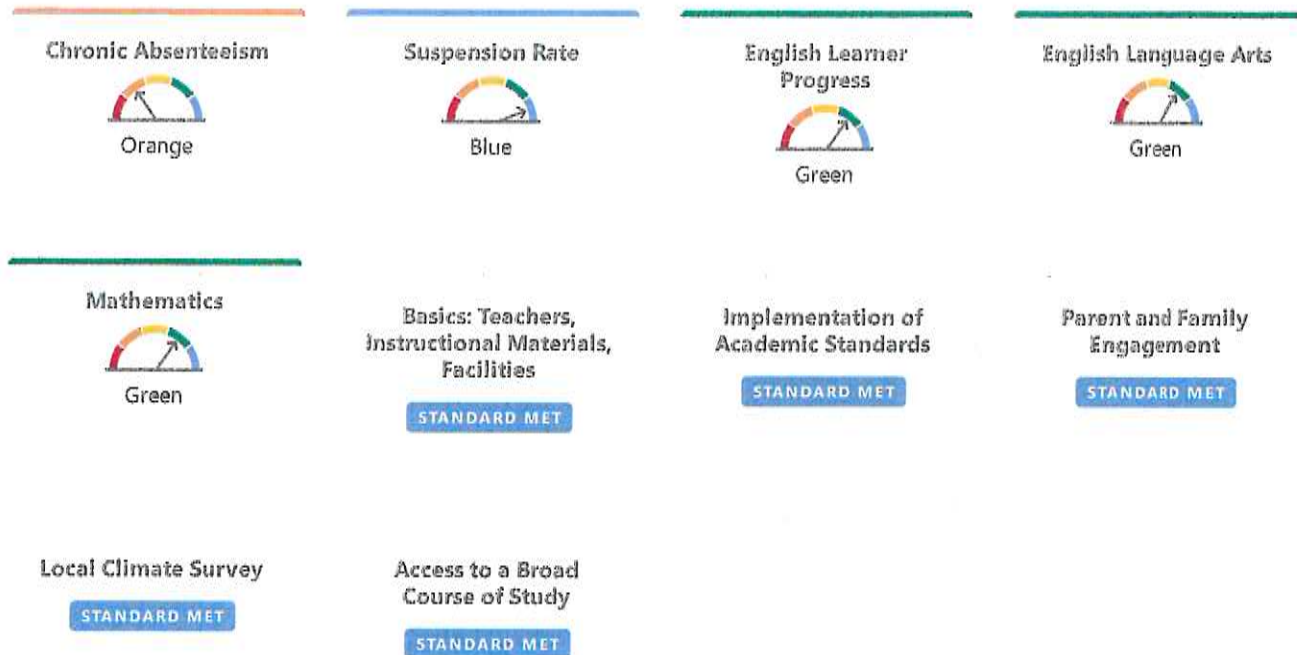
Year/Step	A	B	C	D	E	F	G	H
1	15.59	15.91	18.52	20.15	20.43	25.35	26.97	28.05
2	15.91	16.65	19.67	20.87	21.27	26.31	28.25	29.38
3	16.65	17.33	20.82	21.58	22.08	27.25	29.73	30.92
4	17.33	18.07	21.96	22.29	22.91	28.20	30.47	31.68
5	17.70	18.43	22.54	22.66	23.75	29.14	31.22	32.47
6	18.07	18.79	23.13	23.02	23.86	29.29	32.02	33.29
7	18.43	19.17	23.71	23.39	23.99	29.44	32.82	34.13
8	18.79	19.52	24.29	23.75	24.10	29.58	33.64	34.99
9	18.90	19.65	24.44	23.90	24.23	29.73	33.84	35.20
10	19.03	19.75	24.59	24.05	24.34	29.88	34.04	35.40
11	19.14	19.87	24.72	24.18	24.47	30.03	34.26	35.62
12	19.26	19.99	24.87	24.32	24.59	30.19	34.44	35.81
13	19.35	20.10	25.02	24.46	24.70	30.32	34.65	36.03
14	19.49	20.22	25.17	24.63	24.84	30.49	34.85	36.23
15	19.60	20.36	25.31	24.75	24.95	30.64	35.06	36.46
16	19.71	20.47	25.47	24.91	25.09	30.78	35.27	36.68
17	19.82	20.58	25.61	25.05	25.20	30.94	35.49	36.91
18	19.94	20.71	25.77	25.20	25.32	31.10	35.68	37.11
19	20.07	20.83	25.93	25.36	25.45	31.24	35.86	37.31
20	20.19	20.95	26.09	25.51	25.57	31.41	36.06	37.50

Class:	
A:	Instructional Assistant/Daycare Assistant/Lunch
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F:	Facilities Manager
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DISTRICT PERFORMANCE OVERVIEW

# Two Rock Union

Explore the performance of Two Rock Union under California's Accountability System.



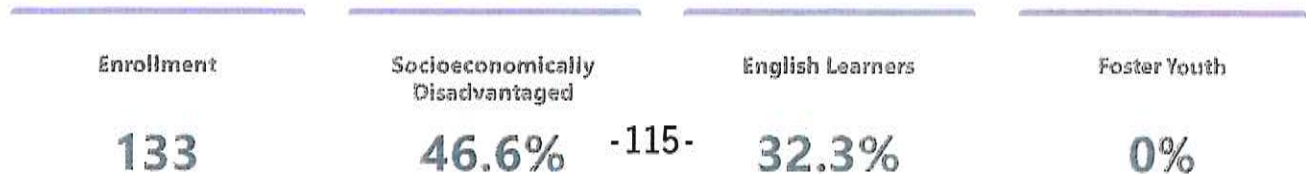
## District Details

<b>NAME</b> Two Rock Union	<b>ADDRESS</b> 5001 Spring Hill Road Petaluma, CA 94952-9639	<b>WEBSITE</b> <a href="http://www.trusd.org">http://www.trusd.org</a>	<b>GRADES SERVED</b> K-6
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TWO ROCK UNION

## Student Population

Explore information about this district's student population.





# Academic Performance

View Student Assessment Results and other aspects of school performance.

[LEARN MORE](#)  
**English Language Arts**

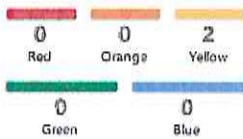


Green

7.1 points above standard

Increased 27.2 Points ▲

**EQUITY REPORT**  
Number of Student Groups in Each Level



[LEARN MORE](#)  
**Mathematics**

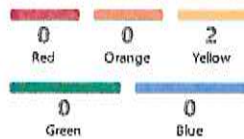


Green

13.4 points below standard

Increased 25 Points ▲

**EQUITY REPORT**  
Number of Student Groups in Each Level



[LEARN MORE](#)  
**English Learner Progress**



Green

52.9% making progress

Increased 13.9% ▲

## Local Indicators

[LEARN MORE](#)

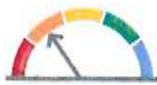
**Implementation of Academic Standards**

STANDARD MET

# Academic Engagement

See information that shows how well schools are engaging students in their learning.

[LEARN MORE](#)  
**Chronic Absenteeism**

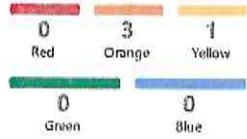


Orange

21.9% chronically absent

Declined 4.9% ▼

**EQUITY REPORT**  
Number of Student Groups in Each Level



## Local Indicators

[LEARN MORE](#)

Access to a Broad  
Course of Study

**STANDARD MET**

TWO ROCK UNION

# Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

[LEARN MORE](#)

Suspension Rate

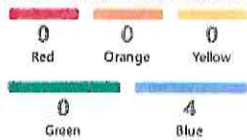


Blue

0% suspended at least one day

Declined 1.4% ▼

**EQUITY REPORT**  
Number of Student Groups in Each Level



LEARN MORE

**Basics: Teachers,  
Instructional Materials,  
Facilities**

STANDARD MET

LEARN MORE

**Parent and Family  
Engagement**

STANDARD MET

LEARN MORE

**Local Climate Survey**

STANDARD MET

# Academic Performance

View student assessment results and other aspects of school performance under the California Accountability System.

## English Language Arts

### All Students

Explore how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

All Students



Green

7.1 points above standard

Increased 27.2 Points ▲

Number of Students: 59

### Student Group Details

#### All Student Groups by Performance Level

8 Total Student Groups



### English Learners



No Performance Color

56.6 points below standard

Increased 17 Points ▲

Number of Students: 22

### Filipino



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

### Two or More Races



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 6

### Pacific Islander



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

### Students with Disabilities



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 8

### White



No Performance Color

59.7 points above standard

Increased 39.5 Points ▲

Number of Students: 18

### Hispanic



Yellow

31 points below standard

Increased 10.8 Points ▲

Number of Students: 33

### Socioeconomically Disadvantaged



Yellow

42.3 points below standard

Increased 31.6 Points ▲

Number of Students: 32

## Distance From Standard (English Language Arts)

Distance from Standard measures how far, on average, students are from the lowest possible score for Standard Met. The Smarter Balanced Consortium has identified Standard Met as demonstrating the knowledge and skills necessary for students to be on track for college and career readiness at their grade level.

	2022	2023
All Students	20.1 points below standard	7.1 points above standard

## English Language Arts Data Comparisons: English Learners

Additional information on distance from standard for English learners, Recently Reclassified English learners (within the prior four years), and English Only students - **120** - English Language Arts.

### Current English Learners

77.1 points below standard  
Increased 11.5 Points ▲  
Number of Students: 19

### Recently Reclassified English Learners

Less than 11 students - data not displayed for privacy  
Number of Students: 3

### English Only

49.3 points above standard  
Increased 30.4 Points ▲  
Number of Students: 35

## Mathematics

### All Students

Explore how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

#### All Students



Green

13.4 points below standard  
Increased 25 Points ▲  
Number of Students: 59

### Student Group Details

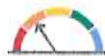
#### All Student Groups by Performance Level

8 Total Student Groups



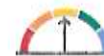
Red

No Student Groups



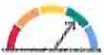
Orange

No Student Groups



Yellow

Hispanic  
Socioeconomically Disadvantaged



Green

No Student Groups



Blue

No Student Groups



No Performance Color

English Learners  
Filipino  
Two or More Races  
Pacific Islander  
Students with Disabilities  
White





**English Learners**  
  
 No Performance Color

67.4 points below standard  
 Increased 16.7 Points ▲  
 Number of Students: 22

**Filipino**  
  
 No Performance Color

Less than 11 students - data not  
 displayed for privacy  
 Number of Students: 1

**Two or More Races**  
  
 No Performance Color


Less than 11 students - data not  
 displayed for privacy  
 Number of Students: 6

**Pacific Islander**  
  
 No Performance Color

Less than 11 students - data not  
 displayed for privacy  
 Number of Students: 1

**Students with Disabilities**  
  
 No Performance Color

Less than 11 students - data not  
 displayed for privacy  
 Number of Students: 8

**White**  
  
 No Performance Color

26.9 points above standard  
 Increased 36.5 Points ▲  
 Number of Students: 18

**Hispanic**  
  
 Yellow

47.1 points below standard  
 Increased 12.3 Points ▲  
 Number of Students: 33

**Socioeconomically  
 Disadvantaged**  
  
 Yellow

61.5 points below standard  
 Increased 24.5 Points ▲  
 Number of Students: 32

### Distance From Standard (Mathematics)

Distance from Standard measures how far, on average, students are from the lowest possible score for Standard Met. The Smarter Balanced Consortium has identified Standard Met as demonstrating the knowledge and skills necessary for students to be on track for college and career readiness at their grade level.

	2022	2023
All Students	38.4 points below standard	13.4 points below standard

### Mathematics Data Comparisons: English Learners

Additional information on distance from standard for English learners, Recently Reclassified English learners (within the prior four years), and English Only students - **122** - mathematics.

### Current English Learners

80.6 points below standard  
Increased 14 Points ▲  
Number of Students: 19

### Recently Reclassified English Learners

Less than 11 students - data not displayed for privacy  
Number of Students: 3

### English Only

20.9 points above standard  
Increased 21.2 Points ▲  
Number of Students: 35

## English Learner Progress Indicator

### All English Learner Students

Explore information on the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

LEARN MORE  
English Learner Progress



52.9% making progress towards English language proficiency

Increased 13.9% ▲  
Number of EL Students: 34

## Student English Language Acquisition Results

### Summative ELPAC

The percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

## Local Indicators

### STANDARD MET

### Implementation of Academic Standards

This measure covers the implementation of state academic standards.

Local educational agencies (LEAs) annually measure their progress in implementing state academic standards and report the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

The summary of progress is required to be based on information collected with locally selected measures or tools and includes a description of why the district chose the selected measure or tool.

### Narrative Summary

Two Rock Elementary School has a full adoption of all subject - 123 - st recently history/social sciences and science has been adopted and implemented across all grade levels.

# Academic Engagement

View data about academic participation.

## Chronic Absenteeism

### All Students

Explore information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled. Additional information on the counts and reasons for absences can be found on DataQuest on the Absenteeism by Reason reports: <https://dq.cde.ca.gov/dataquest/DQCensus/AttAbsByRsn.aspx?aggllevel=District&cds=49709790000000&year=2022-23>

All Students



Orange

21.9% chronically absent

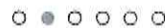
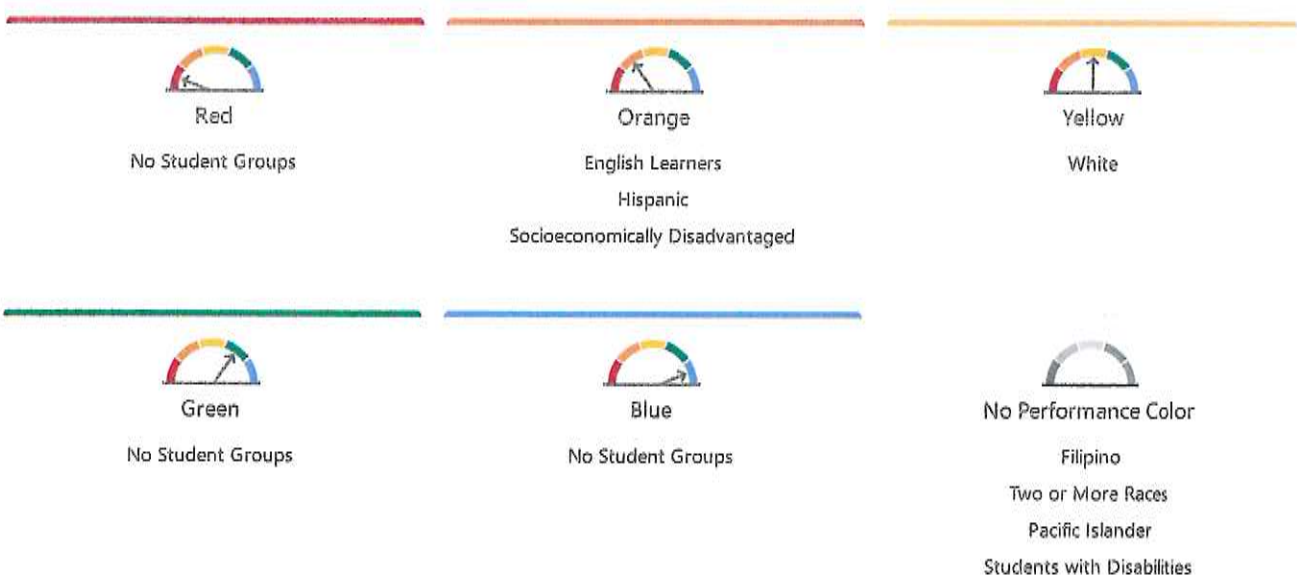
Declined 4.9% ▼

Number of Students: 137

### Student Group Details

#### All Student Groups by Performance Level

8 Total Student Groups





### Filipino



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

### Two or More Races



No Performance Color

12.5% chronically absent

Number of Students: 16

### Pacific Islander



No Performance Color

Less than 11 students - data not displayed for privacy

Number of Students: 1

### Students with Disabilities



No Performance Color

15.8% chronically absent

Increased 3.3% ▲

Number of Students: 19

### English Learners



Orange

30% chronically absent

Declined 6.4% ▼

Number of Students: 50

### Hispanic



Orange

30.1% chronically absent

Declined 3.6% ▼

Number of Students: 73

### Socioeconomically Disadvantaged



Orange

26.2% chronically absent

Declined 9.8% ▼

Number of Students: 65

### White



Yellow

13% chronically absent

Declined 6.1% ▼

Number of Students: 46

## Local Indicators

### STANDARD MET

### Access to a Broad Course of Study

This measure explores whether students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs.

LEAs report progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code for Grades 1-6 and 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs to their local governing boards at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

The summary of progress is required to be based on information collected through locally selected tools and measures that identifies differences across school sites and student groups, barriers preventing student access, and any revisions to ensure access for all students.

1. The locally selected measures or tools used to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.

addition, the District will measure growth with local benchmarks in mathematic and with IXL math software to track and measure growth in mathematics. All students have access to technology for cloud based learning activities and assessments.

**2. A summary of the differences across school sites and student groups having access to, and are enrolled in, a broad course of study, and may include a description of progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.**

All students have access to a broad course of study. Each student has a device to access digital curriculum and lesson in their core subjects. All grade level teachers have adopted curriculum to meet the needs of common core and NGSS science standards.

**3. Identification of any barriers preventing access to a broad course of study for all students.**

A main barrier preventing the LEA from providing a broad course of study is a 26.8% chronic absentee rate. The District is working with families to encourage full attendance with presentations at Back to School Night, parent meetings and reminders when students are absent from school.

**4. Revisions, decisions, or new actions that will be implemented, or has been implemented, to ensure access to a broad course of study for all students.**

The new implementation of the school-wide literacy intervention is designed to increase literacy proficiency to promote student access to core subject area. Also, the school continues to find ways to promote PBIS strategies with school-wide PBIS days to promote positive behavior in the class and reduce the number of students sent to the office. The school has also begun the implementation of Tier 2 strategies of MTSS.

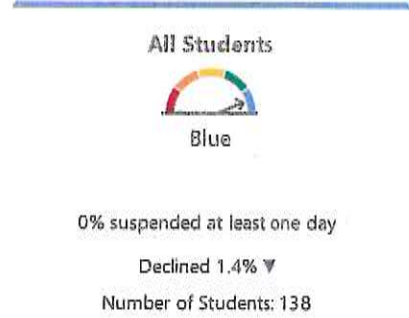
# Conditions and Climate

View data related to the attitudes, behaviors, and performance of students.

## Suspension Rate

### All Students

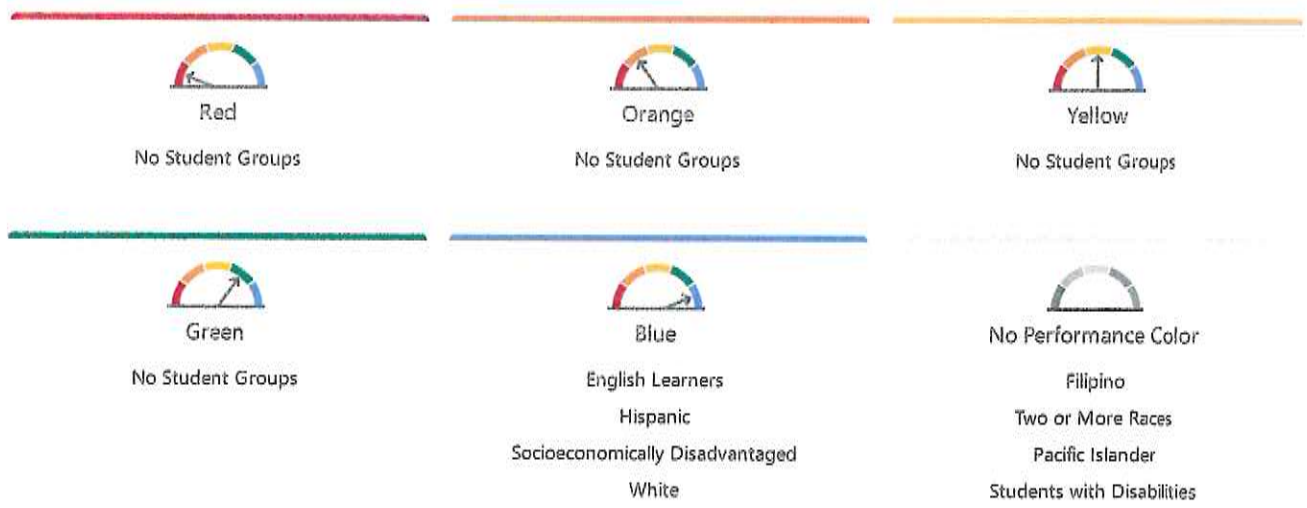
Explore information about the percentage of students in kindergarten through grade 12 who have been suspended for at least one aggregate day in a given school year. Students who are suspended multiple times or for multiple days are only counted once.

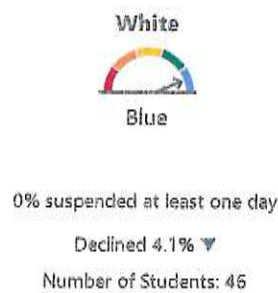
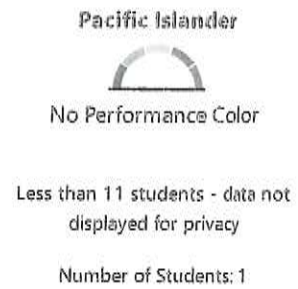


### Student Group Details

#### All Student Groups by Performance Level

8 Total Student Groups





## Suspension Rate By Year

Percentage of students who were suspended.

	2022	2023
Suspension Rate	1.4%	N/A

## Local Indicators

STANDARD MET

### Basics: Teachers, Instructional Materials, Facilities

This measure addresses the percentage of appropriately assigned teachers; students' access to curriculum-aligned instructional materials; and safe, clean and functional school facilities.



As applicable, 100% of all school sites promptly address any complaints or other deficiencies identified throughout the academic year and provide information annually on progress meeting this standard to the local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

#### Appropriately Assigned Teachers

Name	Total Teaching Full-Time Equivalent (FTE)	Clear (% of teaching FTE)	Comparison to Statewide Average
LEA	7	85.7%	Above
County	3,286.85	83.7%	Below
Statewide	279,044.88	84%	n/a

For additional information about appropriately assigned teachers at schools within this local educational agency, please visit the Dataquest Teaching Assignment with School Data report at <https://dq.cde.ca.gov/dataquest/DQCensus/TchAssgnOutcomeLevels.aspx?agglevel=District&cds=497097900000008&year=2021-22>.

Percent Of Students Without Access To Their Own Copies Of Standards-Aligned Instructional Materials For Use At School And At Home

0

Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies)

0

#### STANDARD MET

### Parent and Family Engagement

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the State Board of Education adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its Local Control and Accountability Plan (LCAP), and reports to educational partners and the public through the Dashboard.

**1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.**

Full Implementation

**2. Rate the LEA's progress in creating welcoming environments for all families in the community.**

Initial Implementation

**3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.**

Full Implementation

**4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.**

Full Implementation

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.**

The District's teachers and staff have strong relationships with families across socio-economic and cultural backgrounds.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.**

The District's data shows that student literacy rates is an area of growth. The District has implemented a school-wide reading intervention program for the 2023-2024 school year to address a 129 percent in literacy across the district.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA**

**will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.**

The District will continue to seek out ways to involve all parents of the learning community with continue outreach for school events.

**5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.**

Full Implementation

**6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.**

Initial Implementation

**7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.**

Full Implementation

**8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.**

Full Implementation

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.**

Teachers and staff have a strong relationship with families. Many of the staff live in the local area know many families who have attended the school. Many local families have attended the school for generations.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.**

Two Rock holds a parent night for incoming Tk/K students in February and in August. The District has a monthly coffee with the principal, ELAC meetings and Back to School Night in the fall and Open House in the spring. A monthly newsletter is sent electronically to families in both English and Spanish. Teachers also hold parent conferences twice a year in the fall and spring. Teachers send home weekly communications to families in both English and Spanish. The District holds events such as STEAM Nights to showcase students work in STEAM and parents are invited to award ceremonies for Student of the Month. A parent volunteer group meets monthly to discuss events for students to help build a positive school environment. The parent advisory committee for the LCAP meet monthly to discuss the District's goals and budget. Also a parent representative from the adjoining Coast Guard base sets on the Board of Trustees as a non-voting member.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.**

Parents of the learning community has expressed a greater variety in the District's after school program. The District has contracted with an outside organization to run the after school care program with a greater number of student options.

**9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.**

Full Implementation

**10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.**

Full Implementation

**11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.**

Full Implementation

**12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, - 130 -, implement and evaluate family engagement activities at school and district levels.**

Full Implementation

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.**

The District has a supportive group of parents who attend the the monthly ELAC meeting to support the school and students where Spanish is the home language.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.**

An area of improvement is having the greater participation from parents/guardians to attend LCAP Advisory Committees.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.**

The District and its staff will continue to reach out to underrepresented families through the out reach networks established. The site has also partnered with a local food bank for food distribution to underrepresented families to bring them to the school.

#### STANDARD MET

### Local Climate Survey

This measure addresses information regarding the school environment based on a local climate survey administered every other year on the topics of school safety and connectedness.

LEAs report how they administered a local climate survey (at least every other year) that provides a valid measure of perceptions of school safety and connectedness to their local governing boards at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

The summary of progress is required to be based on information collected that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span.

### Local Climate Survey Summary

Two Rock administered the Youth Truth Survey for the 2022-2023 school year. Grades 3-6 took the survey, 83% responded that they have positive relationships at school, 89% of students who responded answered that teachers treat students with respect, 77% of students and 91% of families responded that they thought teachers and staff care for students, 59% felt a sense of belonging at Two Rock.

The school will continue to address the areas where students feel a sense of belonging. One of the challenges that face the District is the transient population of military connected families. This year volunteers from the Coast Guard will be in classrooms to assist with reading and math and be a presence on campus.





**CALIFORNIA DEPARTMENT  
OF EDUCATION**

**TONY THURMOND**  
STATE SUPERINTENDENT OF  
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

May 24, 2024

Stephen Owens, Superintendent/Principal  
Two Rock Union School District  
5001 Spring Hill Road  
Petaluma, CA 94952-9639

Dear Superintendent/Principal Owens:

Subject: Request for Allowance of Attendance Due to Emergency Conditions  
(Fiscal Year 2023–24), Form J-13A

The California Department of Education has approved the request for two emergency days on September 27, 2023 and February 5, 2024, for Two Rock Elementary School. This school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 46207 and 46208.

This letter and copy of the original Form J-13A should be used to substantiate compliance with statutory instructional time requirements. Please be advised that local educational agencies may combine multiple requests for school closure or material decrease into one Form J-13A submittal request. A copy of this letter and Form J-13A have been emailed to all contact persons listed on the form. Information on how to report average daily attendance as a result of this approval is available in the Reporting Approvals section on the Form J-13A Frequently Asked Questions (FAQs) web page, located at <https://www.cde.ca.gov/fq/aa/pa/formj13afaq.asp>. Any additional questions not addressed in the FAQs should be emailed to [attendanceaccounting@cde.ca.gov](mailto:attendanceaccounting@cde.ca.gov).

Sincerely,

Paul John Digitally signed  
by Paul John  
"Dean" Patterson  
Date: 2024.05.24  
16:59:06 -07'00'

Dean Patterson, Administrator  
School Fiscal Services Division

DP:sd

cc: Amie Carter, County Superintendent of Schools, Sonoma County Office of  
Education



California  
School  
Employees  
Association

2345 Stanwell Circle  
Concord, CA 94520

(925) 676-5755  
(800) 464-7717

[www.csea.com](http://www.csea.com)

Adam Weinberger  
Association President

Keith Pace  
Executive Director

Member of the AFL-CIO

The nation's largest  
independent classified  
employee association



May 23, 2024

**Via Electronic Only**  
[mgatlin@trusd.org](mailto:mgatlin@trusd.org)

Marilee Gatlin  
Chapter President 897  
6340 Bodega Avenue  
Petaluma, CA 94952

RE: Initial Proposal for Contract Reopener 2024-2027

Dear President Gatlin:

I have received the initial proposal for the contract reopener between the Two Rock Union School District and California School Employees Association and its Two Rock Ch. 897 for the 2024-2027 school year.

It has been reviewed in accordance with Policy 610. I have found no apparent violations of law, CSEA's Constitution and Bylaws or Policy. **This initial proposal will need to be approved by the membership prior to starting negotiations.**

Please remember, once a tentative agreement has been reached, a signed copy of the tentative agreement must be forwarded to the field office immediately for a Policy 610 review **before** the tentative agreement may be ratified.

Please feel free to contact my office if you have any questions or concerns.

Sincerely,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

Stacy Galaviz  
Field Director

SG/eo

Cc: Kat Salas-Teitgen, Regional Representative 24; Colette Hetland, Area B Director; Joseph Gomez, Labor Relations Representative; Nathan Jennings, Sr. Labor Relations Representative; file

May 21, 2024

Stephen Owens, Superintendent  
Two Rock Union School District  
5001 Spring Hill Road  
Petaluma, CA 94952

Dear Superintendent Owens:

The California School Employees Association and its Chapter No. 897 herein request to negotiate with the District for the 2024-2027 successor collective bargaining agreement.

CSEA's initial proposal:

Title Page

- Update dates

Article 2 -- Association Rights

- Update statutory language

Article 7 -- Compensation and Allowances

- Fair and equitable salary increase

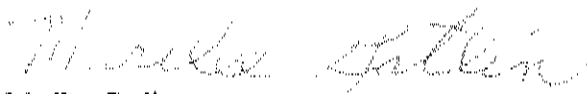
Article 8 -- Health and Welfare Benefits

- Fair and equitable increase to the District contribution

Article 16 -- Term and Reopeners

- Update duration
- Update reopener schedule

Respectfully,



Marilee Gatlin  
President, CSEA Ch. 897



**June 13, 2024 PERSONNEL REPORT  
AS OF April 10, 2024**

Administrative and Management Employment						
Name	Position	Site	Effective Date	FTE	Reason	
Administrative and Management Termination/Retirement/Resignation						
Name	Position	Site	Effective Date	FTE	Reason	
Certificated Employment						
Name	Position	Site	Effective Date	FTE	Reason	
Certificated Leave of Absence/						
Name	Position	Site	Effective Date	FTE	Reason	
Emilie Klein	RSP	TR	10/30/23		Workers Comp Disability Leave	
Megan Jordan	Multiple Subject	TR	July 01, 2024		Personal Leave of Absence for 2024-2025 School Year	
Certificated Temporary to Probationary Status						



Name	Position	Site	Effective Date	FTE	Reason

**Certificated Termination/Retirement/Resignation**

Name	Position	Site	Effective Date	FTE	Reason

**Classified/Confidential Employment**

Name	Position	Site	Effective Date	FTE	Reason

**Classified/Confidential Employment Termination/Retirement/Resignation**

Name	Position	Site	Effective Date	FTE	Reason

**Classified/Confidential Employment Leave of Absence**

Name	Position	Site	Effective Date	FTE	Reason

## TWO ROCK UNION SCHOOL DISTRICT

**TO:** Board of Trustees  
**FROM:** Christine Thomas, Chief Business Official (Consultant)  
**DATE:** June 13, 2024  
**APPROVED BY:** Stephen Owens, Principal/Superintendent  
**RE:** PUBLIC HEARING – Review of the Adopted Budget for the Two Rock Union School District for the 2024-25 Fiscal Year and Substantiation of the Need for Reserves Greater than the State Required Minimum Reserve for Economic Uncertainty

**SITUATION:** The District is required to adopt a budget for all funds prior to June 30th each year. During the months prior to June, staff works diligently to collect data necessary to be included in the upcoming budget. This information comes from several sources, including the State, the Federal Government, the Sonoma County Office of Education, the SELPA, the County of Sonoma, Redwood Empire Schools Insurance Group (RESIG), and other various local sources. This information is incorporated into the budget in the form of budget assumptions. Some of these assumptions are preliminary and may change once information is finalized at the State, Federal & local levels.

In addition, The District must complete a Local Control Accountability Plan (LCAP). Essentially, the LCAP is a three-year plan with various sections that describes highlights and performance gaps as well a budget summary; It is designed to describe the **Goals, Actions, and Services** for the upcoming 3 years as well as a **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template that changes annually.

The assumptions, which include the expenditures identified in the **Goals, Actions, and Services** section of the LCAP and other major assumptions have been incorporated into the Budget for the upcoming school year (2024-25) and will be provided at the Board meeting for the final Budget Adoption.

Staff has prepared the Adopted Budget in accordance with the May Revise including a Cost of Living Adjustment (COLA) of 1.07%. This year, the LCFF calculations for 2024-25 continues to include the 3-year average ADA as an additional option for the LCFF calculations. This option is in addition to the greater of Prior Year ADA or Current Year ADA and is intended to lessen the dramatic impact on school districts experiencing a significant decline in both enrollment and attendance rates. Due to then enrollment projections of 135 TK-6<sup>th</sup> grade, the LCFF Calculations are funded based on projected P-1 ADA of 124.2.

Although these projections reflect growth of approximately 10 students, the loss of the 3-year average ADA that included significantly greater ADA from the pre-pandemic years, creates a challenges in 2024-25 and beyond. Currently, the Multi year projections assume flat continued enrollment of 135, but that in combination of lower COLA years creates some ongoing "deficit" spending in the budget year and both subsequent fiscal years.

Some of the other major assumptions that impact the Preliminary Budget are as follows:

### REVENUES:

1. UNRESTRICTED
  - Interest Earnings remains flat at the higher interest rate/earnings projections
  - 1.07% COLA on LCFF
  - Projected ADA rather than PY ADA or the -137- Average ADA

- Assume Home-to-School Transportation reimbursement \$6,627
- 2. RESTRICTED
  - Eliminate one-time COVID Funds (Federal & STATE)
  - Eliminate Prior Year Carryover and Deferred Revenue from 2022-23
  - Add COLA to Federal & State Categorical

EXPENDITURES:

- Step & Column Costs
- Add 2.5% salary increase for certificated staff
- Reduce RSP from .80 FTE to .40 FTE based on caseload projections
- Add 1.0 FTE 5<sup>th</sup> grade teacher to reduce class size and reduce/eliminate need for combo
  - Improve student achievement, retention, and recruitment efforts
- Transfer COVID funded Bilingual clear to Supplemental .50 FTE
- Bilingual clerk to Learning Recovery Funds from Supplemental
- Library Clerk at .10 FTE
- STRS rate 19.1%
- Increases in PERS rate from 26.68% to 27.05%
- No change in SUI Rate at .5%
- Eliminate one-time math pilot costs (Supplemental)
- Add Math Adoption Costs (Res 6300) Restricted
- Reduce one-time expenditures related to one-time COVID Funds (4XXX-5XXX)
- Eliminate unappropriated contracts (unrestricted and restricted)
- Increases in Utility Costs – water and sewer and garbage pickup leading the increase 5%
- Eliminate one-time expenditures
- Loss of NPS Student and related costs (Restricted)
- Update Budget for SOCC cost estimates Increase \$56K – estimated pupil counts Pending information from PCS) (Restricted)
- Reduce capital outlay expenditures related to one-time sewer line repairs and TK/Kinder track improvement
- Reduce Transfer from Fund 01 to Fund 40 to \$100K

Multi-Year Assumptions

- REVENUES
  - Flat Enrollment at 135
  - SSC Dartboard for COLA, etc
  - Eliminate Estimated PY carryover included in the Adopted Budget
    - \$4500 res 4203
    - Increase 24-25 for projected restoration of Title 1 @ \$13K
  - Add 2%/3% COLA for subsequent years (\$7300 & \$11,000)
- EXPENDITURES
  - Assume Step & Column
    - Certificated #13K
    - CSEA 1%
  - Books & Supplies
    - Eliminate \$94K one-time (25-26)
    - Eliminate \$15K in one-time 3-year software (25-26)
    - Eliminate \$12,500 in one-time furniture
    - CPI 2%
  - Services & Other Operating Expenditures
    - Add \$2400 in utilities (Unrestricted)
    - Eliminate \$152K in unappropriated expenditures (Restricted)
    - Eliminate other one-time costs \$4,111
    - Add CPI 2%

The following is a list of the various funds included in the Preliminary Budget, all of which are projected to have a positive ending fund balance:

- ❑ General Fund 01
- ❑ Deferred Maintenance Fund 14
- ❑ Fund 17
- ❑ Special Reserve for Capital Outlay Projects Fund 40

**PLAN:** The plan is for the Board to hold a "Public Hearing" to receive input on the final Adopted Budget in advance of the June 20 Board Meeting where it will be presented for the Board to take action to formally "adopt" the Budget with submission to the Sonoma County Office of Education prior to June 30th. For more detailed information on the Governor's May Revise, see The Common Message issued by the Sonoma County Office of Education (attached).

The District will also provide documentation of the *"Substantiation of the Need for Reserves greater than the State Minimum Reserve for Economic Uncertainty"*.

Within this dynamic and ever-changing fiscal environment, staff continues to work to identify changes or modifications in information both from the State and Federal Governments that will then be incorporated into the budget during the 1<sup>st</sup> budget revision being brought to the Board in the Fall.

As the Adopted Budget indicates (Spreadsheets attached), based on the assumptions included in the Governor's May Revise and in the School Services of California Dartboard (detailed assumptions will be provided), the Two Rock Union School District will be able to meet its financial obligations for the current year.

This agenda item presents the Adopted Budget to the Board for review and to hold a "public hearing" to solicit public comment on both the final budget and the LCAP for the 2024-25 Fiscal Year.

**DISTRICT REPORTS:**

- ❑ **2024-25 Budget Adoption Reserves Document (Final Budget Adoption)**
- ❑ Comparative Spreadsheets

**STATE REPORTS:**

- ❑ Budget Certifications
- ❑ Workers Compensation Certification
- ❑ Table of Contents
- ❑ General Fund 01 Unrestricted and Restricted
- ❑ Fund forms for All Other Funds
- ❑ Average Daily Attendance
- ❑ Multi-year Projections
- ❑ Schedule of Capital Assets
- ❑ Schedule of Long-Term Liabilities
- ❑ Lottery Report
- ❑ Cash-Flow worksheet
- ❑ Current Expense Formula (Form CEB/CEA)
- ❑ Indirect Cost Rate Worksheet
- ❑ Criteria & Standards for the General Fund 01
- ❑ Technical Review Checklists (2019-20 Budget and 2018-19 Estimated Actuals)

**COST/FUNDING SOURCE:** In compliance with GASB 54, the components of the ending fund balance are as follows:

<b>Non-spendable</b>		
Revolving Cash	\$	2,000
Prepaid Expenditures	\$	0
<b>Restricted</b>		
	\$	0
<b>Committed</b>		
	\$	0
<b>Assigned (Board Designated)</b>		
5% Reserve for Economic Uncertainty	\$	156,260
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	\$	156,260 5% Reserve
Available Balance over Reserves	\$	<u>1,168,837</u>
Total Ending Fund Balance	\$	1,483,358 \$1 Variance due to rounding

**STAFF RECOMMENDATION:**

It is respectfully recommended that the Board hold a Public Hearing on the Adopted Budget for the Two Rock Union School District for the 2024-25 Fiscal Year in order to provide an opportunity for public comment *and* to provide Substantiation of the need for reserves greater than the State requirement minimum reserve for Economic Uncertainty.

**2024-25 Budget Adoption Reserves**  
**TWO ROCK UNION SCHOOL DISTRICT**

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2024-25
Total General Fund Expenditures & Other Uses		\$ 3,125,198
Minimum Reserve requirement	5%	\$ 156,260
General Fund Combined Ending Fund Balance		\$ 1,483,358
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 2,000
Restricted		\$ -
Committed		\$ -
Assigned		\$ 156,260
Reserve for economic uncertainties		\$ 156,260
Unassigned and Unappropriated		\$ 1,168,837
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,481,357
Total Components of ending balance		\$ 1,483,357
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,325,097

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
<i>Revolving Cash \$2000</i>	
<i>Additional Reserves for Economic Uncertainty (5%) \$156,260 (Stabilization Agreement)</i>	
<i>Plan for Potential Non-Public School Placements (\$69,895) Fund 17</i>	



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

**UNRESTRICTED GENERAL FUND**

PUBLIC HEARING/ADOPTED BUDGET	2023-24	ADOPTED	Variance (B) - (A) (C)	Comments
	BUD REV #4 6/13/2024 (A)	BUDGET (24-25) 6/13/2024 (B)		
	135.37	124.20	(11)	3-YEAR AVG
<b>BEGINNING FUND BALANCE:</b>	\$1,741,125	\$1,718,654	(\$22,471)	(2019-20; 2020-21; & 2021-22)
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$735,611	\$675,205	(\$60,406)	Update LCFF Calcs using Current Year ADA loss of 3-year Average ADA and Flat Est. Unduplicated Counts. 1.07% COLA
8012 Education Protection Account	\$433,979	\$376,135	(\$57,844)	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$1,097	\$1,200	\$103	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$224,893	\$240,000	\$15,107	
8042 Unsecured	\$7,775	\$8,000	\$225	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$28,600	\$30,000	\$1,400	
8045 ERAF	\$163,418	\$170,000	\$6,582	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$1,595,373	\$1,500,540	(\$94,833)	Net change in LCFF
<b>Federal Revenues</b>				
8110 Impact Aid	\$431,114	\$350,000	(\$81,114)	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8290 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$431,114	\$350,000	(\$81,114)	
<b>State Revenues</b>				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$4,512	\$4,560	\$48	1.07% COLA
8560 Lottery (Non-Prop 20)	\$21,335	\$22,500	\$1,165	Per current estimate
8590 All Other State Revenues	\$300	\$6,927	\$6,627	HTS Transportation
Total State Revenues	\$26,147	\$33,987	\$7,840	
<b>Local Revenues</b>				
8650 Leases and Rentals	\$10,350	\$10,200	(\$150)	Per current lease agreements
8660 Interest Earnings	\$84,000	\$85,000	\$1,000	Current Est.
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$22,903	\$10,939	(\$11,964)	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$117,253	\$106,139	(\$11,114)	
<b>TOTAL REVENUES</b>	\$2,169,887	\$1,990,666	(\$179,221)	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$312,843)	(\$268,422)	\$44,421	Special Ed-Loss of NPS
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$312,843)	(\$268,422)	\$44,421	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$1,857,044	\$1,722,244	(\$134,800)	

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

PUBLIC HEARING/ADOPTED BUDGET

	UNRESTRICTED GENERAL FUND			Comments
	2023-24 BUD REV #4 6/13/2024 (A)	ADOPTED BUDGET (24-25) 6/13/2024 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>				
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$42,830)	(\$25,789)	\$17,041	Indirect rate @ 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$42,830)	(\$25,789)	\$17,041	
<b>TOTAL EXPENDITURES</b>	\$1,699,514	\$1,857,541	\$158,027	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$180,000	\$100,000	(\$80,000)	Reduce Facilities Tsf>Fd 40
Total Financing Uses:	\$180,000	\$100,000	(\$80,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$1,879,514	\$1,957,541	\$78,027	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$22,470)	(\$235,297)	(\$212,827)	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
5% REU	\$158,611	\$156,260	(\$2,351)	
Local Site Donations	\$0	\$0	\$0	
	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties Available	\$158,611	\$156,260	(\$2,351)	5% Reserve
	\$1,399,432	\$1,168,837	(\$230,595)	
<b>TOTAL ENDING FUND BALANCE:</b>	\$1,718,654	\$1,483,357	(\$235,298)	

Note: \$1 variances due to rounding.



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

	RESTRICTED GENERAL FUND			Comments
	2023-24 BUD REV #4 6/13/2024 (A)	ADOPTED BUDGET (24-25) 6/13/2024 (B)	Variance (B) - (A) (C)	
PUBLIC HEARING/ADOPTED BUDGET	135.37	124.20	(11)	
<b>BEGINNING FUND BALANCE:</b>	\$490,767	\$318,833	(\$171,934)	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097 Property Tax Transfers	\$20,176	\$18,821	(\$1,355)	Special Education Est.
<b>Total LCFF</b>	\$20,176	\$18,821	(\$1,355)	
<b>Federal Revenues</b>				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$20,929	\$20,929	\$0	AB602 Spec Ed.
8220 Child Nutrition	\$60,196	\$44,000	(\$16,196)	PY One-time COVID Impact grant; & Current Est.
8290 All Other Federal Revenue	\$137,885	\$41,219	(\$96,666)	PY Carover & Federal COVID Funds
<b>Total Federal Revenues</b>	\$219,010	\$106,148	(\$112,862)	
<b>State Revenues</b>				
8520 Child Nutrition	\$59,000	\$54,000	(\$5,000)	Adj State Revenues based on Current Est.
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$9,635	\$9,000	(\$635)	Adj per current Est.
8590 All Other State Revenues	\$339,971	\$259,733	(\$80,238)	Adj for State COVID Funds & PY Rev State Cat
<b>Total State Revenues</b>	\$408,606	\$322,733	(\$85,873)	
<b>Local Revenues</b>				
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$27,985	\$10,700	(\$17,285)	
8792 Transfer of Apportionment from C	\$132,145	\$122,000	(\$10,145)	AB602 Special Ed-Adj PY Revenue
<b>Total Local Revenues</b>	\$160,130	\$132,700	(\$27,430)	
<b>TOTAL REVENUES</b>	\$807,922	\$580,402	(\$227,520)	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$312,843	\$268,422	(\$44,421)	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	\$312,843	\$268,422	(\$44,421)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$1,120,765	\$848,824	(\$271,941)	

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

	RESTRICTED GENERAL FUND			Comments
	2023-24 BUD REV #4 6/13/2024 (A)	ADOPTED BUDGET (24-25) 6/13/2024 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>				
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$42,830	\$25,789	(\$17,041)	I/C @ 10.65% > 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$42,830	\$25,789	(\$17,041)	
<b>TOTAL EXPENDITURES</b>	\$1,292,699	\$1,167,657	(\$125,042)	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Interest		\$0	\$0	
7439 Debt Service - Principle		\$0	\$0	
7619 All Other Inter-Fd Transfers		\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$1,292,699	\$1,167,657	(\$125,042)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$171,934)	(\$318,833)	(\$146,899)	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>ON-SPENDABLE:</b>				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$318,833	\$0	(\$318,833)	ELOP, Ed Effect, Learning Recovery, Music Grt
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	\$318,833	\$0	\$318,833	



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

	TOTAL GENERAL FUND (COMBINED)			Comments
	2023-24	ADOPTED	Variance	
	BUD REV #4 6/13/2024 (A)	BUDGET (24-25) 6/13/2024 (B)		
<b>PUBLIC HEARING/ADOPTED BUDGET</b>				
Average Daily Attendance (ADA)	135.37	124.20	(11)	3-year average ADA
<b>BEGINNING FUND BALANCE:</b>	\$2,231,892	\$2,037,488	(\$194,404)	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$735,611	\$675,205	(\$60,406)	Update LCFF Calcs
8012 Education Protection Account	\$433,979	\$376,135	(\$57,844)	3-year Average ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	and Est. Unduplicated Counts.
8021 Homeowners Exemptions	\$1,097	\$1,200	\$103	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	6.56% COLA + 3.29% Augment
8041 Secured	\$224,893	\$240,000	\$15,107	
8042 Unsecured	\$7,775	\$8,000	\$225	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$28,600	\$30,000	\$1,400	
8045 ERAF	\$163,418	\$170,000	\$6,582	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$20,176	\$18,821	(\$1,355)	
Total LCFF:	\$1,615,549	\$1,519,361	(\$96,188)	
<b>Federal Revenues</b>				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$452,043	\$370,929	(\$81,114)	
8220 Child Nutrition	\$60,196	\$44,000	(\$16,196)	
8290 All Other Federal Revenue	\$137,885	\$41,219	(\$96,666)	
Total Federal Revenues	\$650,124	\$456,148	(\$193,976)	
<b>State Revenues</b>				
8520 Child Nutrition	\$59,000	\$54,000	(\$5,000)	
8550 Mandated Cost Reimbursements	\$4,512	\$4,560	\$48	
8560 Lottery (Non-Prop 20)	\$30,970	\$31,500	\$530	
8590 All Other State Revenues	\$340,271	\$266,660	(\$73,611)	
Total State Revenues	\$434,753	\$356,720	(\$78,033)	
<b>Local Revenues</b>				
8650 Leases and Rentals	\$10,350	\$10,200	(\$150)	
8660 Interest Earnings	\$84,000	\$85,000	\$1,000	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$50,888	\$21,639	(\$29,249)	
8792 Transfer of Apportionment from COE	\$132,145	\$122,000	(\$10,145)	
Total Local Revenues	\$277,383	\$238,839	(\$38,544)	
<b>TOTAL REVENUES</b>	<b>\$2,977,809</b>	<b>\$2,571,068</b>	<b>(\$406,741)</b>	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$2,977,809</b>	<b>\$2,571,068</b>	<b>(\$406,741)</b>	

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

**PUBLIC HEARING/ADOPTED BUDGET**

	TOTAL GENERAL FUND (COMBINED)			Comments
	2023-24 BUD REV #4 6/13/2024 (A)	ADOPTED BUDGET (24-25) 6/13/2024 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>				
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$2,992,213</b>	<b>\$3,025,198</b>	<b>\$49,829</b>	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$180,000	\$100,000	(\$80,000)	
Total Financing Uses:	\$180,000	\$100,000	(\$80,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$3,172,213</b>	<b>\$3,125,198</b>	<b>(\$30,171)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$194,404)</b>	<b>(\$554,130)</b>	<b>(\$371,570)</b>	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$318,833</b>	<b>\$0</b>	<b>(\$318,833)</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>				
Board Designated:				
5% REU	\$158,611	\$156,260	(\$2,351)	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties Available	\$158,611	\$156,260	(\$2,351)	5% Reserves
	\$1,399,432	\$1,168,837	(\$230,595)	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$2,037,488</b>	<b>\$1,483,358</b>	<b>(\$554,129)</b>	

Note: \$1 variances due to rounding.



ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

- X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 5001 Springhill Road, Petaluma CA 94952

Date: June 10, 2024

Adoption Date: June 20, 2024

Signed:

\_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: 5001 Springhill Road,  
Petaluma CA 94952

Date: June 13, 2024

Time: 4:30 pm

Contact person for additional information on the budget reports:

Name: Chris Thomas

Title: Chief Business Official, Consultant

Telephone: 707-762-6617

E-mail: cthomas@trusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	X	
2	Enrollment		X
3	ADA to Enrollment	X	
4	Local Control Funding Formula (LCFF) Revenue		X
5	Salaries and Benefits	X	
6a	Other Revenues		X
6b	Other Expenditures		X
7	Ongoing and Major Maintenance Account	X	
8	Deficit Spending	X	
9a	Fund Balance	X	
9b	Cash Balance	X	
10	Reserves	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted or restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S6A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/20/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Redwood Empire Schools Insurant Group (RESIG); Cindy Wilkerson, Executive Director  
8760 Skylane BLVD, Windsor, CA 95492; 707-936-0779 ext 120

This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 20, 2024

For additional information on this certification, please contact:

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G = General  
Ledger Data, S =  
Supplemental  
Data

Form	Description	Data Supplied For:	
		2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	\$	\$
ASSET	Schedule of Capital Assets	\$	
CASH	Cashflow Worksheet		\$
CB	Budget Certification		\$
CC	Workers' Compensation Certification		\$
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	\$	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

MYP	Multi year Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



Description	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>							
1) LCFF Sources	1,595,373.00	20,176.00	1,615,549.00	1,500,540.00	18,821.00	1,519,361.00	-6.0%
2) Federal Revenue	431,144.00	219,010.00	650,154.00	350,000.00	105,148.00	455,148.00	-29.8%
3) Other State Revenue	26,147.00	468,806.00	494,953.00	33,987.00	322,733.00	356,720.00	-17.9%
4) Other Local Revenue	117,253.00	160,130.00	277,383.00	105,139.00	132,709.00	238,839.00	-13.9%
5) TOTAL, REVENUES	2,169,887.00	807,922.00	2,977,809.00	1,990,666.00	580,402.00	2,571,068.00	-13.7%
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	695,075.00	113,450.00	808,525.00	780,845.00	102,286.00	883,131.00	10.5%
2) Classified Salaries	221,861.00	67,187.00	289,048.00	240,676.00	74,800.00	315,476.00	9.1%
3) Employee Benefits	334,892.00	123,435.00	458,327.00	395,873.00	113,677.00	512,750.00	11.9%
4) Books and Supplies	117,980.00	217,874.00	335,854.00	94,000.00	292,052.00	296,052.00	-11.8%
5) Services and Other Operating Expenditures	381,536.00	654,593.00	1,036,129.00	368,935.00	630,643.00	999,779.00	-3.5%
6) Capital Outlay	0.00	73,330.00	73,330.00	0.00	18,000.00	18,000.00	-75.5%
7) Other Outgo (excluding Transfers of Indirect	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	42,830.00	42,830.00	85,660.00	25,789.00	25,789.00	51,571.00	0.0%
9) TOTAL, EXPENDITURES	1,699,514.00	1,292,689.00	2,992,203.00	1,857,541.00	1,167,657.00	3,025,198.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
	470,373.00	1484,777.00	(14,404.00)	133,125.00	(587,255.00)	(454,130.00)	3,652.8%
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	-44.4%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(312,843.00)	312,843.00	0.00	(268,422.00)	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	(492,843.00)	312,843.00	(180,000.00)	(368,422.00)	268,422.00	(100,000.00)	-44.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
	(22,470.00)	(171,934.00)	(194,404.00)	(235,297.00)	(318,833.00)	(554,130.00)	185.0%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	1,825,857.00	472,759.00	2,298,616.00	1,716,654.00	318,833.00	2,037,487.00	-11.4%
b) Audit Adjustments	184,733.00	18,008.00	202,741.00	0.00	0.00	0.00	-100.0%

Description	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)	1,741,124.00	490,767.00	2,231,891.00	1,718,654.00	318,833.00	2,037,487.00	-8.7%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	1,741,124.00	490,767.00	2,231,891.00	1,718,654.00	318,833.00	2,037,487.00	-8.7%
2) Ending Balance, June 30 (E + F1e)	1,718,654.00	318,833.00	2,037,487.00	1,483,357.00	0.00	1,483,357.00	-27.2%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed	0.00	318,833.00	318,833.00	0.00	0.00	0.00	-100.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5% resu	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.5%
5% REU	150,611.00	0.00	150,611.00	158,260.00	0.00	158,260.00	-16.5%
e) Unassigned/Unappropriated	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.5%
Reserve for Economic Uncertainties	1,399,432.00	0.00	1,399,432.00	1,168,837.00	0.00	1,168,837.00	-16.5%
Unassigned/Unappropriated Amount							
<b>G. ASSETS</b>							
1) Cash							
a) in County Treasury	2,152,225.82	285,303.01	2,437,528.83				
1) Fair Value Adjustment to Cash in County Treasury	(84,733.00)	0.00	(84,733.00)				
b) in Banks	0.00	1,000.00	1,000.00				
c) in Revolving Cash Account	2,080.00	0.00	2,080.00				
d) with Fiscal Agent/Trustee	0.00	0.00	0.00				
e) Collections Available Deposit	0.00	0.00	0.00				
2) Investments	0.00	0.00	0.00				
3) Accounts Receivable	25,427.41	64,345.00	89,772.41				
4) Due from Grantor Government	0.00	0.00	0.00				
5) Due from Other Funds	0.00	0.00	0.00				
6) Stores	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,094,920.23	350,648.01	2,445,568.24				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	858.45	(879.95)	(21.50)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			858.45	(879.95)	(21.50)				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			2,094,061.78	351,527.96	2,445,589.74				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	735,611.00	0.00	735,611.00	675,205.00	0.00	675,205.00	-8.2%
Education Protection Account State Aid - Current Year		8012	433,979.00	0.00	433,979.00	376,135.00	0.00	376,135.00	-13.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,097.00	0.00	1,097.00	1,200.00	0.00	1,200.00	9.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	224,893.00	0.00	224,893.00	240,000.00	0.00	240,000.00	6.7%
Unsecured Roll Taxes		8042	7,775.00	0.00	7,775.00	8,000.00	0.00	8,000.00	2.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	28,690.00	0.00	28,690.00	30,000.00	0.00	30,000.00	4.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	163,418.00	0.00	163,418.00	170,000.00	0.00	170,000.00	4.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8061	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			1,595,373.00	0.00	1,595,373.00	1,500,540.00	0.00	1,500,540.00	-5.9%
Subtotal, LCFF Sources									
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
City Taxes Transfers		8097	0.00	20,176.00	20,176.00	0.00	18,821.00	18,821.00	-6.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF SOURCES			1,595,373.00	20,176.00	1,615,549.00	1,500,540.00	18,821.00	1,519,361.00	-6.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	431,114.00	0.00	431,114.00	350,000.00	0.00	350,000.00	-18.8%
Special Education Entitlement		8181	0.00	19,398.00	19,398.00	0.00	19,398.00	19,398.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,531.00	1,531.00	0.00	1,531.00	1,531.00	0.0%
Child Nutrition Programs		8220	0.00	60,196.00	60,196.00	0.00	44,000.00	44,000.00	-26.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8280	0.00	5,355.00	5,355.00	0.00	0.00	0.00	-100.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	2,752.00	2,752.00	0.00	2,721.00	2,721.00	-1.1%
Title III, Immigrant Student Program	4201	8290	0.00	902.00	902.00	0.00	600.00	600.00	-33.5%
Title III, English Learner Program	4203	8290	0.00	4,881.00	4,881.00	0.00	9,381.00	9,381.00	92.2%
Public Charter Schools Grant Program (PCSSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other KCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		33,768.00	33,768.00		14,279.00	14,279.00	-57.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	90,227.00	90,227.00	0.00	14,236.00	14,236.00	-84.2%
<b>TOTAL, FEDERAL REVENUE</b>			431,144.00	219,010.00	650,154.00	350,000.00	106,148.00	456,148.00	-29.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROCP Entitlement									
Prior Years	6360	8319	0.00	0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00		0.00	0.00	0.0%
her State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
her State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Nutrition Programs									
Current Year	8520	8520	0.00	59,000.00	59,000.00	0.00	54,000.00	54,000.00	-8.5%
Mandated Costs Reimbursements									
Current Year	8550	8550	4,512.00	0.00	4,512.00	4,560.00	0.00	4,560.00	1.1%
Lottery - Unrestricted and Instructional Materials									
Current Year	8560	8560	21,395.00	9,635.00	30,970.00	22,500.00	9,000.00	31,500.00	1.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	54,432.00	0.00	54,432.00	0.00	36,627.00	36,627.00	-32.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6685	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	300.00	285,539.00	285,839.00	6,927.00	223,106.00	230,033.00	-19.5%
<b>TOTAL, OTHER STATE REVENUE</b>			26,147.00	468,668.00	494,763.00	33,987.00	322,733.00	356,720.00	-17.9%
<b>OTHER LOCAL REVENUE</b>									



Description	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	10,350.00	0.00	10,350.00	10,200.00	0.00	10,200.00	-1.4%
Fees and Contracts	84,000.00	0.00	84,000.00	85,000.00	0.00	85,000.00	1.2%
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	22,903.00	27,985.80	50,888.80	10,938.00	10,700.00	21,638.00	-57.5%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Appointments									
Special Education SELPA Transfers	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		132,145.00	132,145.00		122,000.00	122,000.00	-7.7%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Appointments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>160</b>			117,253.00	160,130.00	277,383.00	166,195.00	132,700.00	238,639.00	-13.9%
<b>OTHER LOCAL REVENUE</b>			2,169,887.00	607,922.00	2,977,809.00	1,990,666.00	580,402.00	2,571,068.00	-13.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	508,525.00	57,850.00	566,375.00	599,150.00	47,286.00	646,436.00	14.1%
Certificated Pupil Support Salaries		1280	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1350	173,050.00	25,600.00	198,650.00	177,195.00	25,000.00	202,195.00	1.8%
Other Certificated Salaries		1900	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			686,075.00	113,450.00	799,525.00	780,845.00	102,286.00	883,131.00	10.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	94,841.00	29,489.00	124,430.00	82,105.00	50,200.00	132,305.00	6.3%
Classified Support Salaries		2200	15,417.00	14,051.00	29,468.00	10,950.00	18,600.00	29,550.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,503.00	23,647.00	135,150.00	147,621.00	5,000.00	153,621.00	13.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			221,861.00	67,187.00	289,048.00	240,676.00	74,800.00	315,476.00	9.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	111,782.00	84,339.00	196,121.00	134,936.00	80,533.00	215,469.00	9.9%
PERS		3201-3202	67,954.00	16,340.00	84,294.00	79,649.00	20,261.00	99,910.00	18.5%
OASDI/Medicare/Alternative		3301-3302	30,212.00	6,843.00	37,055.00	37,696.00	7,200.00	44,896.00	21.2%

Budget, 2024-25  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Two Rock Union Elementary  
Sonoma County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	114,706.00	13,678.00	128,384.00	134,829.00	3,806.00	138,635.00	8.0%
Unemployment Insurance		3501-3502	458.00	97.00	547.00	517.00	91.00	608.00	11.2%
Workers' Compensation		3601-3602	9,788.00	2,138.00	11,926.00	11,246.00	1,966.00	13,212.00	10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3762	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			334,892.00	123,435.00	458,327.00	399,873.00	113,877.00	512,750.00	11.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	21,963.00	21,200.00	43,163.00	500.00	67,260.00	67,760.00	56.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,394.00	57,061.00	132,455.00	75,008.00	32,162.00	107,162.00	-9.1%
Noncapitalized Equipment		4400	20,623.00	22,569.00	43,192.00	18,500.00	2,500.00	21,000.00	-51.4%
Food		4700	0.00	117,044.00	117,044.00	0.00	100,200.00	100,200.00	-14.4%
<b>BOOKS AND SUPPLIES</b>			117,980.00	217,874.00	335,854.00	94,008.00	202,062.00	296,062.00	-11.8%
<b>TRAVEL AND OTHER OPERATING EXPENDITURES</b>									
Travel and Conferences		5100	0.00	167,377.00	167,377.00	0.00	156,072.00	156,072.00	-6.8%
Dues and Memberships		5200	8,500.00	15,203.00	23,703.00	9,200.00	12,250.00	21,450.00	-9.5%
Insurance		5300	12,662.00	0.00	12,662.00	14,000.00	0.00	14,000.00	10.7%
Operations and Housekeeping Services		5400 - 5450	33,369.00	0.00	33,369.00	36,516.00	0.00	38,516.00	15.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	49,897.00	0.00	49,897.00	48,000.00	0.00	48,000.00	-3.6%
Transfers of Direct Costs		5600	17,965.00	26,925.00	44,890.00	17,670.00	15,000.00	32,670.00	-27.2%
Transfers of Direct Costs - Interfund		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5800	250,411.00	445,088.00	695,499.00	230,550.00	447,521.00	678,071.00	-2.5%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			8,892.00	0.00	8,892.00	11,000.00	0.00	11,000.00	23.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	381,536.00	654,593.00	1,036,129.00	368,935.00	630,843.00	999,779.00	-3.5%
Land Improvements		6170	0.00	32,916.00	32,916.00	0.00	18,000.00	18,000.00	-45.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	40,414.00	40,414.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	73,336.08	73,336.08	0.00	18,000.00	18,000.00	-75.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appointments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/JP Transfers of Appointments									
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Appointments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7510	(42,830.00)	42,830.00	0.00	(25,789.00)	25,789.00	0.00	0.0%

Description	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	(42,830.00)	42,830.00	0.00	(25,789.00)	25,789.00	0.00	0.0%
TOTAL EXPENDITURES	1,699,514.00	1,292,699.00	2,992,213.00	1,857,541.00	1,167,657.00	3,025,198.00	1.1%
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Utilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
afeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Authorized Interfund Transfers Out	180,000.00	0.00	180,000.00	100,000.00	0.00	100,000.00	-44.4%
(b) TOTAL, INTERFUND TRANSFERS OUT	180,000.00	0.00	180,000.00	100,000.00	0.00	100,000.00	-44.4%
OTHER SOURCES/USES							
SOURCES							
State Appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appropriations							
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8880	(312,843.00)	312,843.00	0.00	(268,422.00)	268,422.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(e) TOTAL CONTRIBUTIONS			(312,843.00)	312,843.00	0.00	(268,422.00)	268,422.00	0.00	0.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>										
(a-b + c - d + e)			(492,843.00)	312,843.00	(180,000.00)	(368,422.00)	268,422.00	(100,000.00)		-44.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,595,373.00	20,176.00	1,615,549.00	1,500,540.00	10,621.00	1,519,361.00	-6.0%
2) Federal Revenue		8100-8299	431,114.00	219,010.00	650,124.00	350,000.00	106,148.00	456,148.00	-29.8%
3) Other State Revenue		8300-8599	26,147.00	408,606.00	434,753.00	33,987.00	322,733.00	356,720.00	-17.9%
4) Other Local Revenue		8600-8799	117,253.00	160,130.00	277,383.00	108,139.00	132,700.00	238,839.00	-13.9%
5) TOTAL, REVENUES			2,169,887.00	807,922.00	2,977,809.00	1,990,666.00	580,402.00	2,571,068.00	-13.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1900-1999		992,192.00	425,286.00	1,417,478.00	1,089,838.00	595,377.00	1,665,216.00	17.5%
2) Instruction - Related Services	2900-2999		230,164.00	60,990.00	291,154.00	240,448.00	47,834.00	288,282.00	-3.6%
3) Pupil Services	3000-3999		29,848.00	300,699.00	330,547.00	59,687.00	261,169.00	320,856.00	-5.2%
4) Ancillary Services	4600-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,394.00	237,591.00	238,985.00	0.00	134,988.00	134,988.00	-43.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		264,859.00	66,273.00	331,132.00	318,079.00	25,769.00	343,868.00	3.8%
8) Int. Services	8000-8999		181,057.00	185,860.00	366,917.00	169,486.00	182,500.00	271,986.00	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,699,514.00	1,292,699.00	2,992,213.00	1,857,541.00	1,167,657.00	3,025,198.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			470,373.00	(484,777.00)	(14,404.00)	133,125.00	(587,255.00)	(454,130.00)	3,052.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	180,000.00	0.00	180,000.00	100,000.00	0.00	100,000.00	-44.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		9960-9999	(312,843.00)	312,843.00	0.00	(268,422.00)	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,843.00)	312,843.00	(180,000.00)	(98,422.00)	268,422.00	(100,000.00)	-44.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(22,470.00)	(171,934.00)	(194,404.00)	(235,287.00)	(318,833.00)	(554,130.00)	185.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,825,857.00	472,759.00	2,298,616.00	1,718,654.00	318,833.00	2,037,487.00	-11.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(84,733.00)	18,008.00	(66,725.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F 1a + F 1b)			1,741,124.00	490,767.00	2,231,891.00	1,718,654.00	318,833.00	2,037,487.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			1,741,124.00	490,767.00	2,231,891.00	1,718,654.00	318,833.00	2,037,487.00	-8.7%
2) Ending Balance, June 30 (E + F 1e)			1,718,654.00	318,833.00	2,037,487.00	1,483,357.00	0.00	1,483,357.00	-27.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	318,833.00	318,833.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned									
Other Assignments (by Resource/Object)		9780	156,611.00	0.00	156,611.00	156,260.00	0.00	156,260.00	-1.5%
5% reu	0000	9780	156,611.00	0.00	156,611.00	156,260.00	0.00	156,260.00	-1.5%
5% REU	0000	9780	0.00	0.00	0.00	0.00	0.00	0.00	-16.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	156,611.00	0.00	156,611.00	156,260.00	0.00	156,260.00	-1.5%
Unassigned/Unappropriated Amount		9790	1,399,432.00	0.00	1,399,432.00	1,168,837.00	0.00	1,168,837.00	-16.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	85,000.00	0.00
5810	Other Restricted Federal	6,833.50	0.00
6266	Educator Effectiveness, FY 2021-22	22,000.00	0.00
6300	Lettery - Instructional Materials	30,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	60,000.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	10,000.00	0.00
7435	Learning Recovery Emergency Block Grant	105,000.00	0.00
Total, Restricted Balance		318,833.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300.00	300.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	300.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,048.00	12,348.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,048.00	12,348.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,048.00	12,348.00	2.5%
2) Ending Balance, June 30 (E + F1e)			12,348.00	12,648.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,348.00	12,648.00	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,323.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,323.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			12,323.66		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8500	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	0.0%
TOTAL, REVENUES			300.00	300.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL, OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8978	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7659	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)</b>			300.00	300.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In					
		8900-8929	0.00	0.00	0.0%
b) Transfers Out					
		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources					
		8930-8979	0.00	0.00	0.0%
b) Uses					
		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					
			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	300.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,048.00	12,348.00	2.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F 1b)					
			12,048.00	12,348.00	2.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F 1d)					
			12,048.00	12,348.00	2.5%
2) Ending Balance, June 30 (E + F 1e)					
			12,348.00	12,648.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9790	12,348.00	12,648.00	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,000.00	33.3%
5) TOTAL, REVENUES			1,500.00	2,000.00	33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,500.00	2,000.00	33.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	2,000.00	33.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,395.00	67,895.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,395.00	67,895.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,395.00	67,895.00	2.3%
2) Ending Balance, June 30 (E + F1e)			67,895.00	69,895.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	67,895.00	69,895.00	2.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,913.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			67,913.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			67,913.84		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	2,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	2,000.00	33.3%
<b>TOTAL, REVENUES</b>					
			1,500.00	2,000.00	33.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,000.00	33.3%
5) TOTAL, REVENUES			1,500.00	2,000.00	33.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,500.00	2,000.00	33.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8978	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	2,000.00	33.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	66,395.00	67,895.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,395.00	67,895.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,395.00	67,895.00	2.3%
2) Ending Balance, June 30 (E + F1e)			67,895.00	69,895.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,895.00	69,895.00	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700.00	5,000.00	85.2%
5) TOTAL, REVENUES			2,700.00	5,000.00	85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,598.00	33,595.00	834.3%
6) Capital Outlay		6000-6999	189,000.00	141,805.00	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			192,598.00	175,501.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(169,898.00)	(170,501.00)	-10.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	100,000.00	-44.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	100,000.00	-44.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,898.00)	(70,501.00)	612.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,854.00	289,742.00	-4.8%
b) Audit Adjustments		9793	(3,216.00)	(3,216.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,638.00	286,526.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,638.00	286,526.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			259,742.00	186,026.00	-28.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	259,742.00	186,026.00	-28.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,216.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			207,686.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9810	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			207,686.84		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,700.00	5,000.00	85.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	5,000.00	85.2%
<b>TOTAL, REVENUES</b>					
			2,700.00	5,000.00	85.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPES, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPES, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5480	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,596.00	33,596.00	834.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,596.00</b>	<b>33,596.00</b>	<b>834.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	35,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	189,000.00	106,805.00	-43.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>189,000.00</b>	<b>141,805.00</b>	<b>-24.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>192,596.00</b>	<b>175,501.00</b>	<b>-8.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	180,000.00	100,000.00	-44.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>180,000.00</b>	<b>100,000.00</b>	<b>-44.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7618	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)</b>			180,000.00	100,000.00	-44.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700.00	5,000.00	85.2%
5) TOTAL, REVENUES			2,700.00	5,000.00	85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		192,596.00	175,501.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			192,596.00	175,501.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(189,896.00)	(170,501.00)	-10.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	100,000.00	-44.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	100,000.00	-44.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,896.00)	(70,501.00)	512.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	272,854.00	269,742.00	-1.8%
b) Audit Adjustments		9793	(3,216.00)	(3,216.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,638.00	266,526.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,638.00	266,526.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			259,742.00	186,025.00	-28.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	259,742.00	186,025.00	-28.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	114.50	114.50	135.37	124.20	124.20	124.20
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	114.50	114.50	135.37	124.20	124.20	124.20
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	114.50	114.50	135.37	124.20	124.20	124.20
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)</b>						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,500,540.00	2.95%	1,544,826.00	2.68%	1,586,229.00
2. Federal Revenues	8100-8299	350,000.00	0.00%	350,000.00	0.00%	350,000.00
3. Other State Revenues	8300-8599	33,987.00	0.04%	34,000.00	0.00%	34,000.00
4. Other Local Revenues	8600-8799	106,139.00	1.75%	108,000.00	1.85%	110,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(268,422.00)	11.76%	(300,000.00)	5.00%	(315,000.00)
6. Total (Sum lines A1 thru A5c)		1,722,244.00	0.85%	1,736,826.00	1.64%	1,765,229.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				780,845.00		790,845.00
b. Step & Column Adjustment				10,000.00		10,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	780,845.00	1.28%	790,845.00	1.26%	800,845.00
2. Classified Salaries						
a. Base Salaries				240,676.00		243,676.00
b. Step & Column Adjustment				3,000.00		3,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	240,676.00	1.25%	243,676.00	1.23%	246,676.00
3. Employee Benefits	3000-3999	398,873.00	1.54%	405,000.00	1.73%	412,000.00
4. Books and Supplies	4000-4999	94,000.00	-27.66%	68,000.00	2.94%	70,000.00
5. Services and Other Operating Expenditures	5000-5999	368,936.00	2.43%	377,900.00	2.41%	387,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,789.00)	0.82%	(26,000.00)	0.00%	(26,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,957,541.00	0.10%	1,959,421.00	1.59%	1,990,521.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(235,28		(222,595.00)		(225,292.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,718,654.00		1,483,357.00		1,260,762.00
2. Ending Fund Balance (Sum lines C and D1)		1,483,357.00		1,260,762.00		1,035,470.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	156,260.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	156,260.00				
2. Unassigned/Unappropriated	9790	1,168,837.00		1,258,762.00		1,033,470.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,483,357.00		1,260,762.00		1,035,470.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	156,260.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,168,837.00		1,258,762.00		1,033,470.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,325,097.00		1,258,762.00		1,033,470.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	18,821.00	6.26%	20,000.00	0.00%	20,000.00
2. Federal Revenues	8100-8299	106,148.00	1.74%	108,000.00	1.85%	110,000.00
3. Other State Revenues	8300-8599	322,733.00	2.25%	330,000.00	1.82%	336,000.00
4. Other Local Revenues	8600-8799	132,700.00	0.98%	134,000.00	0.75%	135,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	268,422.00	11.76%	300,000.00	5.00%	315,000.00
6. Total (Sum lines A1 thru A5c)		848,824.00	5.09%	892,000.00	2.69%	916,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				102,286.00		105,286.00
b. Step & Column Adjustment				3,000.00		3,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,286.00	2.93%	105,286.00	2.85%	108,286.00
2. Classified Salaries						
a. Base Salaries				74,800.00		74,800.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,800.00	0.00%	74,800.00	0.00%	74,800.00
3. Employee Benefits	3000-3999	113,877.00	1.86%	116,000.00	3.45%	120,000.00
4. Books and Supplies	4000-4999	202,062.00	-30.26%	140,914.00	2.90%	145,000.00
5. Services and Other Operating Expenditures	5000-5999	630,843.00	-32.00%	429,000.00	3.01%	441,914.00
6. Capital Outlay	6000-6999	18,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	25,769.00	0.62%	26,000.00	0.00%	26,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,167,657.00	-23.61%	892,000.00	2.69%	916,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(318,833.00)		0.00		0.00



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		318,833.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,519,361.00	2.99%	1,564,826.00	2.65%	1,606,229.00
2. Federal Revenues	8100-8299	456,148.00	0.41%	456,000.00	0.44%	460,000.00
3. Other State Revenues	8300-8599	356,720.00	2.04%	364,000.00	1.65%	370,000.00
4. Other Local Revenues	8600-8799	238,839.00	1.32%	242,000.00	1.24%	245,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,571,068.00	2.25%	2,628,826.00	1.99%	2,681,229.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				883,131.00		896,131.00
b. Step & Column Adjustment				13,000.00		13,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	883,131.00	1.47%	896,131.00	1.45%	909,131.00
2. Classified Salaries						
a. Base Salaries				315,476.00		318,476.00
b. Step & Column Adjustment				3,000.00		3,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	315,476.00	0.95%	318,476.00	0.94%	321,476.00
3. Employee Benefits	3000-3999	512,750.00	1.61%	521,000.00	2.11%	532,000.00
4. Books and Supplies	4000-4999	296,062.00	-29.44%	208,914.00	2.91%	215,000.00
5. Services and Other Operating Expenditures	5000-5999	999,779.00	-19.29%	806,900.00	2.73%	828,914.00
6. Capital Outlay	6000-6999	18,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,125,198.00	-8.76%	2,851,421.00	1.93%	2,906,521.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(554,130.00)		(222,595.00)		(225,292.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,037,487.00		1,483,357.00		1,260,762.00
2. Ending Fund Balance (Sum lines C and D1)		1,483,357.00		1,260,762.00		1,035,470.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	156,260.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	156,260.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,168,837.00		1,258,762.00		1,033,470.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,483,357.00		1,260,762.00		1,035,470.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	156,260.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,168,837.00		1,258,762.00		1,033,470.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,325,097.00		1,258,762.00		1,033,470.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		42.40%		44.15%		35.56%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		124.20		124.00		124.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		3,125,198.00		2,851,421.00		2,906,521.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		3,125,198.00		2,851,421.00		2,906,521.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		156,259.90		142,571.05		145,326.05
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		87,000.00		87,000.00		87,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		156,259.90		142,571.05		145,326.05
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Budget, July 1  
2023-24 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,070,188.00	368,859.00	1,439,047.00	370,000.00		1,809,047.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,597.00	(1,442.00)	4,155.00	500.00		4,655.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,075,785.00	367,417.00	1,443,202.00	370,500.00	0.00	1,813,702.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	5,500.00		5,500.00			5,500.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:						
Land Improvements	958,507.00	74,868.00	1,033,075.00	113,139.00		1,146,214.00
Buildings	1,539,894.00	(20,809.00)	1,519,085.00	180,000.00		1,699,085.00
Equipment	185,884.00	(74,568.00)	91,116.00	0.00		91,116.00
Total capital assets being depreciated	2,663,885.00	(20,809.00)	2,643,276.00	293,139.00	0.00	2,936,415.00
Accumulated Depreciation for:						
Land Improvements	(498,109.00)	266.00	(497,843.00)		55,000.00	(552,843.00)
Buildings	(1,006,781.00)	2,102.00	(1,004,679.00)		34,000.00	(1,038,679.00)
Equipment	(42,274.00)	5.00	(42,269.00)		3,400.00	(45,669.00)
Total accumulated depreciation	(1,547,164.00)	2,373.00	(1,544,791.00)	0.00	92,400.00	(1,837,191.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,116,721.00	(18,236.00)	1,098,485.00	293,139.00	92,400.00	1,299,224.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,122,221.00	(18,236.00)	1,103,985.00	293,139.00	92,400.00	1,304,724.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			JUNE	July	August	September	October	November	December	January	February			
A. BEGINNING CASH													2,600,000.00	
B. RECEIPTS													2,594,500.00	
LCFF/Revenue Limit Sources													2,588,000.00	
Principal Apportionment	8010-8019		40,000.00	40,000.00	180,000.00	180,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	60,000.00
Property Taxes	8020-8079		0.00	2,000.00	2,500.00	2,500.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	1,200.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		5,000.00	10,000.00	15,000.00	15,000.00	20,000.00	20,000.00	70,000.00	70,000.00	15,000.00	15,000.00	0.00	15,000.00
Other State Revenue	8300-8599		6,500.00	6,500.00	10,000.00	10,000.00	135,000.00	135,000.00	12,000.00	12,000.00	15,000.00	15,000.00	20,000.00	0.00
Local Revenue	8600-8799		6,500.00	23,000.00	10,000.00	10,000.00	25,000.00	25,000.00	11,000.00	11,000.00	5,500.00	5,500.00	40,000.00	15,000.00
Interfund Transfers In	8900-8929													
All Other Financing Sources	8930-8979													
<b>TOTAL RECEIPTS</b>			58,000.00	81,500.00	217,500.00	217,500.00	254,000.00	254,000.00	167,500.00	167,500.00	490,500.00	490,500.00	134,500.00	91,200.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		21,000.00	70,000.00	75,000.00	75,000.00	75,000.00	75,000.00	72,000.00	72,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Classified Salaries	2000-2999		6,000.00	25,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
Employee Benefits	3000-3999		8,000.00	35,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
Books and Supplies	4000-4999		10,000.00	15,000.00	30,000.00	30,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	15,000.00	30,000.00
Services	5000-5999		0.00	9,000.00	20,000.00	20,000.00	100,000.00	100,000.00	55,000.00	55,000.00	135,000.00	135,000.00	40,000.00	45,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7500-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7899		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			45,000.00	154,000.00	189,000.00	274,000.00	226,000.00	309,000.00	212,000.00	214,000.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9480									
<b>TOTAL Assets and Deferred Inflows</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL Nonoperating</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Cleaning	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			13,000.00	(72,500.00)	28,500.00	(20,000.00)	(58,500.00)	181,500.00	(77,500.00)	(122,800.00)
<b>F. ENDING CASH (A + E)</b>			2,613,000.00	2,540,500.00	2,569,000.00	2,549,000.00	2,490,500.00	2,672,000.00	2,594,500.00	2,471,700.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		2,471,760.00	2,425,900.00	2,434,900.00	2,401,900.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	165,000.00	30,000.00	60,000.00	80,340.00	0.00		1,051,340.00	1,051,340.00
Property Taxes	8020-8079	1,200.00	105,000.00	3,000.00	52,300.00	0.00		449,200.00	449,200.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	18,821.00		18,821.00	18,821.00
Federal Revenue	8100-8299	5,000.00	100,000.00	100,000.00	15,000.00	86,148.00		456,148.00	456,148.00
Other State Revenue	8300-8599	12,000.00	15,000.00	50,000.00	24,000.00	50,720.00		356,720.00	356,720.00
Other Local Revenue	8600-8799	15,000.00	65,000.00	15,000.00	5,000.00	2,839.00		238,839.00	238,839.00
Fund Transfers In	8900-8929							0.00	0.00
Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		198,200.00	315,000.00	228,000.00	176,640.00	158,528.00	0.00	2,571,068.00	2,571,068.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	100,000.00	20,131.00		883,131.00	883,131.00
Classified Salaries	2000-2999	28,000.00	28,000.00	28,000.00	28,000.00	4,476.00		315,476.00	315,476.00
Employee Benefits	3000-3999	36,000.00	38,000.00	38,000.00	38,000.00	103,750.00		512,750.00	512,750.00
Books and Supplies	4000-4999	30,000.00	15,000.00	20,000.00	20,000.00	6,062.00		296,062.00	296,062.00
Services	5000-5999	75,000.00	150,000.00	100,000.00	125,000.00	145,779.00		999,779.00	999,779.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00			18,000.00	18,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00			0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>TOTAL DISBURSEMENTS</b>		244,000.00	306,000.00	261,000.00	411,000.00	280,198.00	0.00	3,125,198.00	3,125,198.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(45,800.00)	9,000.00	(33,000.00)	(234,360.00)	(121,670.00)	0.00	(554,130.00)	(554,130.00)
<b>F. ENDING CASH (A + E)</b>		2,425,900.00	2,434,900.00	2,401,900.00	2,167,540.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								2,045,870.00	

Budget, July 1  
2023-24 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	35,611.00		28,389.00	64,000.00
2. State Lottery Revenue	8560	21,335.00		9,635.00	30,970.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		56,946.00	0.00	38,024.00	94,970.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	2,000.00		6,000.00	8,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,000.00			23,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,024.00	2,024.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		25,000.00	0.00	8,024.00	33,024.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	9792	31,946.00	0.00	30,000.00	61,946.00
<b>D. COMMENTS:</b>					
The object 5899 will be eliminated in the first budget revision.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	799,525.00	301	0.00	303	799,525.00	305	0.00		307	799,525.00	309
2000 - Classified Salaries	289,048.00	311	7,224.00	313	281,824.00	315	0.00		317	281,824.00	319
3000 - Employee Benefits	458,327.00	321	2,562.00	323	455,765.00	325	0.00		327	455,765.00	329
4000 - Books, Supplies Equip Replace. (8500)	335,854.00	331	129,528.00	333	206,326.00	335	8,000.00		337	198,326.00	339
5000 - Services... & 7300 - Indirect Costs	1,036,129.00	341	84,120.00	343	952,009.00	345	165,067.00		347	786,942.00	349
<b>TOTAL</b>					<b>2,695,449.00</b>	<b>365</b>			<b>TOTAL</b>	<b>2,522,362.00</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		395
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		41.05%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	80.00%
2. Percentage spent by this district (Part II, Line 15)	41.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	18.95%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,522,382.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	477,991.39
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Under Education Code Section 41374, no class size exceeds 25 and is well below the 28, therefore the District is exempt.	



Budget, July 1  
2024-25 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	883,131.00	301	0.00	303	883,131.00	305	0.00		307	883,131.00	309		
2000 - Classified Salaries	315,476.00	311	11,800.00	313	303,676.00	315	0.00		317	303,676.00	319		
3000 - Employee Benefits	512,750.00	321	4,231.00	323	508,519.00	325	0.00		327	508,519.00	329		
4000 - Books, Supplies Equip Replace. (8500)	296,062.00	331	101,200.00	333	194,862.00	335	51,000.00		337	143,862.00	339		
5000 - Services . . & 7300 - Indirect Costs	999,779.00	341	2,000.00	343	997,779.00	345	79,158.00		347	918,621.00	349		
TOTAL					2,887,967.00	365	TOTAL					2,757,809.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1,152,611.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,152,611.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	41.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	41.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	18.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,757,809.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	502,197.02

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	180,000.00		
Fund Reconciliation							0.00	0.00
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					180,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
<b>61 CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	0.00	0.00	0.00	0.00	180,000.00	180,000.00	0.00	0.00

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
<b>19 FOUNDATION SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail							0.00	
Fund Reconciliation								
<b>20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>21 BUILDING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>25 CAPITAL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>35 COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
<b>49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>51 BOND INTEREST AND REDEMPTION FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>53 TAX OVERRIDE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>61 CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	0.00	0.00	100,000.00	100,000.00		



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,172,213.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	290,969.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	238,985.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	73,330.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	180,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>492,315.00</p>
<p>D. Plus additional MOE expenditures:</p>				
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)</p>	<p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>2,388,929.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>114.60</p>
<p>B. Expenditures per ADA (Line I,E divided by Line II,A)</p>				<p>20,864.01</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,914,095.80	15,926.91
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,914,095.80	15,926.91
B. Required effort (Line A.2 times 90%)	1,722,886.22	14,334.22
C. Current year expenditures (Line I.E and Line II.B)	2,388,929.00	20,864.01
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

70,511.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

1,476,389.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

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

4.78%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

Entry  
required

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

140,243.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

3,818.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	14,034.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	158,095.41
9. Carry-Forward Adjustment (Part IV, Line F)	(180,739.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	(22,643.86)
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,371,074.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	299,154.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	221,503.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	117,992.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	152,953.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,675.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,443.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	279,572.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,476,366.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.38%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	-0.91%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	156,095.41
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	(75,101.65)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.65%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (50.23%) times Part III, Line B19); zero if positive	(180,739.28)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(180,739.28)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	-0.91%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-90369.64) is applied to the current year calculation and the remainder (\$-90369.64) is deferred to one or more future years:	2.73%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-60246.43) is applied to the current year calculation and the remainder (\$-120492.85) is deferred to one or more future years:	3.95%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(180,739.28)

Approved indirect cost rate: 10.65%  
Highest rate used in any program: 50.23%  
Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 6100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,193.00	2,120.00	3.99%
01	3010	4,870.00	485.00	9.96%
01	3310	2,439.00	138.00	5.66%
01	4127	21,991.00	1,777.00	8.08%
01	4203	4,785.00	96.00	2.01%
01	5810	19,258.00	2,051.00	10.65%
01	6010	25,000.00	1,250.00	5.00%
01	6053	13,627.00	6,795.00	50.23%
01	6500	230,815.00	26,370.00	11.42%
01	6547	43,480.00	1,556.00	3.58%
01	6770	9,178.00	192.00	2.09%

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

**STANDARD:** Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	124.20
District's ADA Standard Percentage Level:	3.0%

**1A. Calculating the District's ADA Variances**

**DATA ENTRY:** For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
<b>Third Prior Year (2021-22)</b>				
District Regular	155	155		
Charter School	0			
<b>Total ADA</b>	<b>155</b>	<b>155</b>	<b>0.0%</b>	<b>Met</b>
<b>Second Prior Year (2022-23)</b>				
District Regular	148	148		
Charter School				
<b>Total ADA</b>	<b>148</b>	<b>148</b>	<b>N/A</b>	<b>Met</b>
<b>First Prior Year (2023-24)</b>				
District Regular	135	135		
Charter School	0	0		
<b>Total ADA</b>	<b>135</b>	<b>135</b>	<b>N/A</b>	<b>Met</b>
<b>Budget Year (2024-25)</b>				
District Regular	124			
Charter School	0			
<b>Total ADA</b>	<b>124</b>			

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**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (if Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
<b>Third Prior Year (2021-22)</b>				
District Regular	141	134		
Charter School				
<b>Total Enrollment</b>	<b>141</b>	<b>134</b>	<b>5.0%</b>	<b>Not Met</b>
<b>Second Prior Year (2022-23)</b>				
District Regular	146	133		
Charter School				
<b>Total Enrollment</b>	<b>146</b>	<b>133</b>	<b>8.9%</b>	<b>Not Met</b>
<b>First Prior Year (2023-24)</b>				
District Regular	110	122		
Charter School				
<b>Total Enrollment</b>	<b>110</b>	<b>122</b>	<b>N/A</b>	<b>Met</b>
<b>Budget Year (2024-25)</b>				
District Regular	135			
Charter School	0			
<b>Total Enrollment</b>	<b>135</b>			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)



3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2021-22)</b>			
District Regular	126	134	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>126</b>	<b>134</b>	<b>94.0%</b>
<b>Second Prior Year (2022-23)</b>			
District Regular	120	133	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>120</b>	<b>133</b>	<b>90.2%</b>
<b>First Prior Year (2023-24)</b>			
District Regular	115	122	
Charter School			
<b>Total ADA/Enrollment</b>	<b>115</b>	<b>122</b>	<b>93.8%</b>
Historical Average Ratio:			92.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.2%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2024-25)</b>				
District Regular	124	135		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>124</b>	<b>135</b>	<b>92.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2025-26)</b>				
District Regular	124	135		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>124</b>	<b>135</b>	<b>92.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2026-27)</b>				
District Regular	124	135		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>124</b>	<b>135</b>	<b>91.9%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A8 and C4)	135.37	124.20	124.20	124.00
b. Prior Year ADA (Funded)		135.37	124.20	124.20
c. Difference (Step 1a minus Step 1b)		(11.17)	0.00	(.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(8.25%)	0.00%	(.16%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,585,373.00	1,600,540.00	1,544,826.00
b1. COLA percentage		8.22%	1.07%	2.93%
b2. COLA amount (proxy for purposes of this criterion)		131,139.66	16,055.78	45,283.40
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(.03%)	1.07%	2.77%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.03% to 0.97%	0.07% to 2.07%	1.77% to 3.77%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns (or projected local property taxes; all other data are extracted or calculated).

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	425,783.00	449,200.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,585,373.00	1,500,540.00	1,544,828.00	1,586,229.00
District's Projected Change in LCFF Revenue:		(5.94%)	2.85%	2.88%
LCFF Revenue Standard		-1.03% to 0.97%	0.07% to 2.07%	1.77% to 3.77%
Status:		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Per LCFF CALCS and projected ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	1,127,295.61	1,399,476.51	80.6%	
Second Prior Year (2022-23)	1,050,191.11	1,445,050.17	72.7%	
First Prior Year (2023-24)	1,242,828.00	1,699,514.00	73.1%	
	Historical Average Ratio:		76.5%	

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	70.5% to 80.5%	70.5% to 80.5%	70.5% to 80.5%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B6, B10)	to Total Unrestricted Expenditures		
Budget Year (2024-25)	1,420,394.00	1,857,541.00	76.5%		Met
1st Subsequent Year (2025-26)	1,439,521.00	1,859,421.00	77.4%		Met
2nd Subsequent Year (2026-27)	1,459,521.00	1,890,521.00	77.2%		Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.03%)	1.07%	2.77%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.03% to 9.97%	-8.93% to 11.07%	-7.23% to 12.77%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.03% to 4.97%	-3.83% to 6.07%	-2.23% to 7.77%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	850,124.00		
Budget Year (2024-25)	456,148.00	(29.84%)	Yes
1st Subsequent Year (2025-26)	458,000.00	.41%	No
2nd Subsequent Year (2026-27)	460,000.00	.44%	No

Explanation:  
(required if Yes)

Reduction in budget year due to loss of one-time COVID funds and prior year carry over for Federal Categoricals.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	434,753.00		
Budget Year (2024-25)	356,720.00	(17.95%)	Yes
1st Subsequent Year (2025-26)	364,000.00	2.04%	No
2nd Subsequent Year (2026-27)	370,000.00	1.65%	No

Explanation:  
(required if Yes)

Reduction in budget year due to loss of one-time COVID funds and prior year carry over for STATE Categoricals.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	277,383.00		
Budget Year (2024-25)	238,839.00	(13.90%)	Yes
1st Subsequent Year (2025-26)	242,000.00	1.32%	No
2nd Subsequent Year (2026-27)	245,000.00	1.24%	No

Explanation:  
(required if Yes)

Reduction in budget year is due to one-time local donations, etc.

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

First Prior Year (2023-24)	335,854.00		
Budget Year (2024-25)	296,062.00	(11.85%)	Yes
1st Subsequent Year (2025-26)	208,914.00	(23.44%)	Yes
2nd Subsequent Year (2026-27)	215,000.00	2.91%	No

Explanation:  
(required if Yes) Reduction in budget year due to loss of one-time COVID funds and related one-time expenditures. The subsequent year is due to loss of expenditures due to one-time learning recovery in 2024-25.

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

First Prior Year (2023-24)	1,036,129.00		
Budget Year (2024-25)	999,779.00	(3.51%)	No
1st Subsequent Year (2025-26)	806,900.00	(18.29%)	Yes
2nd Subsequent Year (2026-27)	628,914.00	2.73%	No

Explanation:  
(required if Yes) Reduction in budget year due to loss of one-time COVID funds and related one-time expenditures. The subsequent year is due to loss of expenditures due to one-time learning recovery in 2024-25.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2023-24)	1,362,260.00		
Budget Year (2024-25)	1,051,707.00	(22.80%)	Not Met
1st Subsequent Year (2025-26)	1,064,000.00	1.17%	Met
2nd Subsequent Year (2026-27)	1,075,000.00	1.03%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2023-24)	1,371,983.00		
Budget Year (2024-25)	1,295,841.00	(5.55%)	Met
1st Subsequent Year (2025-26)	1,015,814.00	(21.61%)	Not Met
2nd Subsequent Year (2026-27)	1,043,914.00	2.77%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:  
Federal Revenue  
(linked from 6B  
if NOT met) Reduction in budget year due to loss of one-time COVID funds and prior year carryover for Federal Categoricals.

Explanation:  
Other State Revenue  
(linked from 6B  
if NOT met) Reduction in budget year due to loss of one-time COVID funds and prior year carryover for STATE Categoricals.

Explanation:  
Other Local Revenue  
(linked from 6B  
if NOT met) Reduction in budget year is due to one-time local donations, etc.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget of two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Reduction in budget year due to loss of one-time COVID funds and related one-time expenditures. The subsequent year is due to loss of expenditures due to one-time learning recovery in 2024-25.

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

Reduction in budget year due to loss of one-time COVID funds and related one-time expenditures. The subsequent year is due to loss of expenditures due to one-time learning recovery in 2024-25.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5318, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5318, 5632, 5633, 5634, 7027, and 7690)

3,053,698.00

b. Plus: Pass-through Revenues and Apportionments (Line 1a, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,053,698.00

81,610.94

100,000.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

Other (explanation must be provided)

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



**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
<b>1. District's Available Reserve Amounts (resources 0000-1999)</b>			
<b>a. Stabilization Arrangements</b> (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
<b>b. Reserve for Economic Uncertainties</b> (Funds 01 and 17, Object 9789)	173,102.83	125,276.00	158,811.00
<b>c. Unassigned/Unappropriated</b> (Funds 01 and 17, Object 9790)	1,360,254.67	1,404,973.48	1,399,432.00
<b>d. Negative General Fund Ending Balances in Restricted Resources</b> (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
<b>e. Available Reserves (Lines 1a through 1d)</b>	1,533,357.40	1,531,249.48	1,558,043.00
<b>2. Expenditures and Other Financing Uses</b>			
<b>a. District's Total Expenditures and Other Financing Uses</b> (Fund 01, objects 1000-7999)	2,158,360.83	2,525,523.21	3,172,213.00
<b>b. Plus: Special Education Pass-through Funds</b> (Fund 10, resources 3200-3499, 6500-6640 and 6546, objects 7211-7213 and 7221-7223)			0.00
<b>c. Total Expenditures and Other Financing Uses</b> (Line 2a plus Line 2b)	2,158,360.83	2,525,523.21	3,172,213.00
<b>3. District's Available Reserve Percentage</b> (Line 1e divided by Line 2c)	71.0%	60.6%	49.1%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):	23.7%	20.2%	16.4%

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	330,937.44	1,401,675.51	N/A	Met
Second Prior Year (2022-23)	247,987.91	1,720,050.17	N/A	Met
First Prior Year (2023-24)	(22,470.00)	1,879,514.00	1.2%	Met
Budget Year (2024-25) (Information only)	(235,287.00)	1,957,541.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>1</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	918,334.00	1,246,933.13	N/A	Met
Second Prior Year (2022-23)	1,226,733.00	1,577,870.57	N/A	Met
First Prior Year (2023-24)	1,661,214.00	1,741,124.00	N/A	Met
Budget Year (2024-25) (Information only)	1,718,664.00			

<sup>1</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 979-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

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

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	124	124	124
District's Reserve Standard Percentage Level:	5%	5%	5%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,125,198.00	2,851,421.00	2,906,521.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,125,198.00	2,851,421.00	2,906,521.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	156,259.90	142,571.05	145,326.05
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	156,259.90	142,571.05	145,326.05

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	156,280.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,168,837.00	1,258,762.00	1,033,470.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,325,097.00	1,258,762.00	1,033,470.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.40%	44.15%	35.56%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>156,259.90</b>	<b>142,571.05</b>	<b>145,326.05</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

55. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for fd. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(312,843.00)			
Budget Year (2024-25)	(268,422.00)	(44,421.00)	(14.2%)	Not Met
1st Subsequent Year (2025-26)	(300,000.00)	31,578.00	11.8%	Not Met
2nd Subsequent Year (2026-27)	(315,000.00)	15,000.00	5.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	180,000.00			
Budget Year (2024-25)	100,000.00	(80,000.00)	(44.4%)	Not Met
1st Subsequent Year (2025-26)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	100,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation: The reduction in the budget year is due to a NPS student placement moving away.  
(required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:  
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

REDUCTION IN BUDGET YEAR IS DUE TO DECREASE IN IMPACT AID PROJECTED AND OFFSETTING CONTRIBUTION TO FUND 40.

1d. NO - There are no capital projects that may impact the general fund operation of budget.

Project Information:  
(required if YES)



**56. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	GENERAL FUND 01	2000	4,855

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
<b>TOTAL:</b>				4,855

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	500	500	500	500
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	500	500	500	500
<b>Has total annual payment increased over prior year (2023-24)?</b>		No	No	No

**56B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

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

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

**56C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**STA. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	<input type="text"/>	<input type="text"/>

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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