



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

**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.

Board of Trustees

John Martin, President ◊ Gayleen Maas, Clerk ◊ Nicolas Noyes ◊ 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

Board of Trustees

John Martin, President ◊ Gayleen Maas, Clerk ◊ Nicolas Noyes ◊ 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

Board of Trustees

John Martin, President ◊ Gayleen Maas, Clerk ◊ Nicolas Noyes ◊ 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:

Board of Trustees

John Martin, President ◊ Gayleen Maas, Clerk ◊ Nicolas Noyes ◊ 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.

Board of Trustees

John Martin, President ◊ Gayleen Maas, Clerk ◊ Nicolas Noyes ◊ John Silvestrini ◊ Joel Ruiz

Stephen Owens, Superintendent/Principal

**May 9, 2024 PERSONNEL REPORT
AS Of May 6, 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	
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



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Stephen Owens, Superintendent/Principal

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Universal Prekindergarten Plan

Universal Prekindergarten Planning and Implementation Grant Program – Planning Template

A Resource for Local Educational Agencies

Released – December 17, 2021

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Universal Prekindergarten Planning and Implementation Grant Program

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Universal Prekindergarten Planning and Implementation Grant Program

Preschool Curriculum Frameworks, California Common Core State Standards, and the Curriculum Frameworks. [open response]

9. What actions does the LEA plan to take to establish or expand multilingual programs across the P–3 continuum based on student population and family needs? (If the LEA has no plans to establish or expand multilingual programs across the P–3 continuum, identify how the LEA will evaluate these opportunities moving forward.) [open response]
10. What planning and actions are needed to accommodate a positive meal service, and how will the LEA adapt their universal meal program for TK students? [open response]

Focus Area E: LEA Facilities, Services, and Operations

4. Describe what changes the LEA intends to make to the LEA's Facilities Master Plan to ensure it is consistent with P–3 goals of creating seamless transitions for children and families. **The District will use funds to replace existing track in the TK/kindergarten play area. The cost is \$41,000 for replacement materials and labor.**
5. Identify how the LEA plans to ensure TK students are included in all provisions of Multi-Tiered Systems of Supports (MTSS) and, when necessary, special education instruction, with an emphasis on early intervention and inclusion practices to address supports and least restrictive environments. [open response]
6. Identify any modifications the LEA intends to make to the Student Information System (SIS) and the assessment data system to ensure teachers and administrators have access to data from preschool through third grade. [open response]

**Two Rock Instructional Minutes
2023-2024**

Instructional Days			
Number of Regular Days	131		
Number of Wednesdays (1:45 Dismissal)	35		
Number of 12:00 Dismissal Days	10	Parent/Teacher Conference Days	
Number of Add'l 12:00 Dismissal Days	4	Winter Break/Last Day of School	
Total	180 Days		

Bell Schedule *		Absolute Minimum		
Kindergarten	290 minutes	180 minutes	TK	210 minutes
8:30-10:10	100		8:30-10:10	100
Recess (counted)	20		Recess (counted)	20
10:30-12:00	90		10:30-12:00	80
12:40-2:00	80			
Grades 1 - 3	330 minutes	230 minutes		
8:30-10:10	100			
10:30-12:00	90			
12:40-3:00	140			
Grades 4 - 6	330 minutes	240 minutes		
8:30-10:10	100			
10:30-12:00	90			
12:40-3:00	140			

Bell Schedule Wednesdays	255 minutes	Bell Schedule Minimum Days	210 minutes
8:30-10:10	100	8:30-10:10	100
10:30-12:00	90	Recess (counted)	20
12:40-1:45	65	10:30-12:00	80

	Minutes	Days	Inst. Minutes	Required	Excess
TK					
Recess (counted)	210	180	37,800		
Regular (12:00 Dismissal)					
		180	37,800		2010

Kindergarten					
Regular (2:00 Dismissal) (Recess Counted)	200	131	37,000		
Wednesdays (1:45 Dismissal)	255	35	8,925		
Add'l 12:00 Dismissal Days	210	14	2,840		
		180	48,765	36,000	13,855

Grades 1-3					
Regular (3:00 Dismissal)	330	131	43,230		
Wednesdays (1:45 Dismissal)	255	35	8,925		
Add'l 12:00 Dismissal Days	210	14	2,840		
		180	55,095	50,400	4,695

Grade 4-6					
Regular (3:00 Dismissal)	330	131	43,230		
Wednesdays (1:45 Dismissal)	255	35	8,925		
Add'l 12:00 Dismissal Days	210	14	2,840		
		180	55,095	54,000	1,095

SHORT DAYS IN 23-24
Dismissed at 12:00
October 2-6 (5 conference days)
March 11-15 (5 conference days)
12/21/2023
8/31/2024

10 day minimum requirement average				
Grades 4-6	Days	Inst. Min.	Total Inst. Minutes	Avg. Inst. Min.
Min. Day (Conferences)	5	210	1050	
Reg. Instruction Day	4	330	1320	
Wednesday	1	210	210	
			2580	258

Two Rock Instructional Minutes 2023-2024

<u>Instructional Days</u>		
Number of Regular Days	132	
Number of Wednesdays (1:45 Dismissal)	36	
Number of 12:00 Dismissal Days	10	Parent/Teacher Conference Days
Number of Add'l 12:00 Dismissal Days	3	Winter Break/Last Two Days of School
Total	181 Days	

Bell Schedule *

TK/Kindergarten		
8:30-10:10	290 minutes	
<i>Recess (counted)</i>	100	
10:30-12:00	20	
12:40-2:00	90	
	80	
Grades 1 - 3	330 minutes	
8:30-10:10	100	
10:30-12:00	90	
12:40-3:00	140	
Grades 4 - 6	330 minutes	
8:30-10:10	100	
10:30-12:00	90	
12:40-3:00	140	

Bell Schedule Wednesdays

8:30-10:10		
10:30-12:00	255 minutes	
12:40-1:45	100	
	90	
	65	

TK/Kindergarten

<i>Recess (counted)</i>					
Regular (2:00 Dismissal)	290	132	38,280	Required	Excess
Wednesdays (1:45 Dismissal)	275	36	9,900		
Add'l 12:00 Dismissal Days	210	13	2,730		
	181	181	50,910		

Grades 1-3

Regular (3:00 Dismissal)	330	132	43,560	
Wednesdays (1:45 Dismissal)	255	36	9,180	
Add'l 12:00 Dismissal Days	190	13	2,470	
		<u>181</u>	<u>55,210</u>	
			<u>50,480</u>	4,810
			<u>36,000</u>	<u>14,910</u>

Grade 4-6

Regular (3:00 Dismissal)	330	132	43,560	
Wednesdays (1:45 Dismissal)	255	36	9,180	
Add'l 12:00 Dismissal Days	190	13	2,470	
		<u>181</u>	<u>55,210</u>	
			<u>54,000</u>	1,210

SHORT DAYS IN 23-24:

- Dismissed at 12:00
- October 2-6 (5 conference days)
- March 11-15 (5 conference days)
- December 21, 2023
- May 30 & 31

AGREEMENT TO PROVIDE FOOD SERVICE

This Agreement to Provide Meals (“**Agreement**” or “**Contract**”) dated **4/15/2024** is made by and between **Two Rock Union School District** (“**School Food Authority or Sponsor**”), located at 5001 Spring Hill Road, Petaluma, CA 94952, and **Revolution Foods** (“**Vendor**” or “**Revolution Foods**”), located at 5743 Smithway Street #103, Commerce, CA 90040 (collectively referred to as the “**Parties**.”). Wherein, the Parties discussed, negotiated, and agreed to the following:

1. **Services.** Revolution Foods will operate as School Food Authority’s exclusive vendor for the services fully described in the attached Exhibit "A" and incorporated into this Agreement by reference (“**Services**” or “**Statement of Work**” or “**SOW**”).
2. **Term and Termination.**
 - 2.1. This Agreement will begin on **July 1, 2024** and will end on **June 30, 2025** (“**Term**”). Per the Statement of Work, actual meal service will commence on a **date to be determined by the School Food Authority**.
 - 2.2. As allowable per procurement guidelines, contracts may be renewed by a mutual agreement for additional one-year periods following the base year. No term of Base Year or Renewals shall exceed one (1) calendar year unless mutually agreed upon. It is the responsibility of the School Food Authority to verify the validity of the multiyear agreement. The first Term and any subsequent Renewal Term(s) are collectively referred to as the “**Term**” and are subject to the provision for early termination set forth below.
 - 2.2.1. Except as otherwise provided in this Agreement, the Parties agree that Vendor shall, at a minimum, adjust the Pricing in the Statement of Work for each Renewal Term. Pricing for the Renewal Term shall be determined by Vendor and based on changes to market conditions, inflation, any changes to the Scope of Work, regulations or requirements affecting the National School Lunch Program, or other Federal Nutrition Programs.
 - 2.3. Either Party may terminate this Agreement for default as set forth below:
 - 2.3.1. The non-breaching party shall give the breaching party written notice specifying the default, and the breaching party shall have thirty (30) calendar days within which to cure the default. If the default is not cured within that time, the non-breaching party shall have the right to then terminate this Agreement for cause by giving thirty (30) calendar days additional written notice to the breaching party. If the breach is remedied prior to the proposed termination date, the non-breaching party may elect to continue this Agreement.
 - 2.3.2. Immediately upon written notice if the party becomes insolvent or the subject of any other proceeding, receivership, liquidation, or assignment for the benefit of creditors.
 - 2.4. Either party may terminate this Agreement for convenience by giving sixty (60) calendar days written notification to the other party, setting forth the reason and the effective date of termination.
 - 2.5. School Food Authority shall pay Vendor for Services provided through the effective termination date and all outstanding balances, not in dispute, within fifteen (15) calendar days of the Termination Date.
 - 2.6. School Food Authority shall return all equipment owned by Vendor, if any, immediately upon stoppage of service.
3. **Payment Terms.**
 - 3.1. Invoices, for all previous month orders, shall be available no later than the 5th day of each month.
 - 3.2. It is the School Food Authority’s responsibility to download each invoice upon notification of availability.
 - 3.3. School Food Authority shall submit payment for all *undisputed* amounts in such form as reasonably requested by Vendor by the last business day of the month. Should any amount of an invoice be disputed, i.e. a specific amount or item for which School Food Authority is challenging, School Food Authority shall notify Vendor in writing of dispute and may deduct such portion from the invoice pending resolution. The remaining undisputed amount shall remain due as set forth herein.

- 3.4. School Food Authority has until 4pm on the 6th of each month to report any invoice discrepancies and receive a corrected invoice for the current month. Any invoice discrepancies and needed adjustments reported after this cutoff will be reflected as credit or debit memos in the immediate subsequent month invoice. School Food Authority's failure to give notice of any invoice dispute within the stated timeframe shall constitute an unqualified waiver of all disputes or claims for the period the invoice covers. Vendor shall retain the right to revise or correct invoices for services provided to School Food Authority during the Term and School Food Authority agrees to pay any difference between the revised or corrected invoice within thirty (30) days of receipt of such revision or correction.

For purposes of this Agreement, a "discrepancy" shall consist of an agreed upon invoice item not reflected or inaccurately reflected in the invoice.

- 3.5. All unpaid invoices, without an active and recognized discrepancy or dispute, will be assessed a 10% penalty fee on the 15th calendar day past the due date (compounded monthly) or the maximum interest rate permitted by law, whichever is lower, on balance(s) not in dispute and left unpaid on any invoice. For avoidance of doubt, failure to pay any invoice, or portion thereof, due on time is considered a material breach of this Agreement.
- 3.6. Revolution Foods agrees to forfeit payment for meals that are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in this Agreement. However, no deduction will be made unless, School Food Authority provides detailed written notice of spoiled or delivery or fulfillment errors no later than twenty-four (24) hours after the delivery of the meal service for which the deduction is to be made, specifying the number of returned meals for which School Food Authority intends to deduct payment.
- 3.6.1. School Food Authority shall preserve evidence of meals spoiled or unwholesome at the time of delivery for inspection by Vendor. Evidence may consist of photographs of the spoiled or otherwise damaged meal(s). School Food Authority shall maintain possession of meals that are spoiled or unwholesome until advised by Vendor to destroy or return.
- 3.6.2. School Food Authority's failure to give written notice of any delivery or fulfillment error within the stated timeframe shall constitute an unqualified waiver of all errors or claims for that period, along with the reasoning why.
- 3.7. Late payments will be assessed a 10% late fee for each 15 days that the invoice goes past due.

4. **Compliance with Laws.**

- 4.1. Vendor shall maintain state and local health certifications for the facility where meals are prepared for the Term.
- 4.2. Vendor shall comply with the Buy American Provision.
- 4.2.1. Vendor agrees to abide by all provisions of 7 CFR 210.21(d), Buy American Provision of the National School Lunch Program. The District/State agency/Territory participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals.
- 4.2.2. A 'domestic commodity or product' is defined as one that is either produced in the U.S. or is processed in the U.S. substantially (51% or more by weight or volume) using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d)." Require a certification of domestic origin for products which do not have country of origin labels.
- 4.3. School Food Authority shall maintain all appropriate state and local health certifications for each School Food Authority site Vendor provides Services for the Term.
- 4.4. Vendor and School Food Authority will comply with all applicable Federal, State and local statutes and regulations with regard to the preparation and consumption of Meals.

- 4.5. School Food Authority shall maintain responsibility for claiming reimbursement from the appropriate State agency for all meals served to children enrolled in School Food Authority schools.

5. **Monthly Menu Planning.**

5.1. *Meal Orders*

- 5.1.1. Menu offerings may be subject to change with little or no notice based on product availability, supply chain disruptions, or when quality inspections by Vendor deem an offering not acceptable.
- 5.1.2. No later than the 10th of each month, Vendor will provide School Food Authority a monthly menu consisting of all meals offered for the following month. Menus will be emailed to those contacts identified by School Food Authority. School Food Authority is responsible for sharing the menu(s) with its students and families.
- 5.1.3. Preferred meal orders for the following month are due by the 15th of current month.
- If no preferred meal orders are placed by the 21st of the current month, Vendor's Customer Service will place meal orders on behalf of the School Food Authority based on current month average order volumes.

5.2. *Meal Order Modifications*

School Food Authority may change, increase or decrease meal orders up to 4pm each Wednesday for the following week, based on availability, ordering window timelines and product availability

5.3. *Meal Order Decreases and Cancellations; Charges for Late and Emergency Cancellations*

- 5.3.1. Vendor reserves the right to charge a percentage of the full price per meal for any order cancellations or decreases that occur after the ordering cutoff deadline. The applicable percentage charged shall be as follows:
- 100% of meal cost for all cancellations requested within 24 hours of customary delivery time
 - 75% of meal cost for all cancellations requested within 48 hours of customary delivery time
 - 50% of meal cost for all cancellations requested within 72 hours of customary delivery time
 - 25% of meal cost for all cancellations requested within 96 hours of customary delivery time
- 5.3.2. In the event of an emergency school closure due to an Act of God, claimed Force Majeure or ordered closure due to local, state, or federal mandate, Vendor will The applicable percentage charged shall be as follows:
- 75% of meal cost for all cancellations requested within 24 hours of emergency notification.
 - All subsequent cancelled orders related to the same emergency will not be invoiced.

6. **Records and Audit**

- 6.1. School Food Authority shall administer and manage all aspects of the application process for free and reduced-price meals under the applicable Child Nutrition Program for all program participants.
- 6.2. School Food Authority is responsible for all point of service meal counts and completion of all documents required by the applicable Child Nutrition Program, including making claims for reimbursements.
- 6.3. Vendor shall, in the event of an audit or administrative review of School Food Authority's participation in a Child Nutrition Program for which the Vendor has provided Meals, provide audit/administrative review document requisition support to School Food Authority, provided that School Food Authority notifies Vendor of the full and complete scope of the audit or administrative review within three (3) business days of receiving notice of the administrative review or audit.
- 6.4. Vendor shall retain all records pertaining to the nutritional components and quantities of meals provided to School Food Authority during the Term ("Records") for a period of three (3) years after the date of final

payment made for Services provided under this Agreement (“Retention Period”). School Food Authority may, upon written request and no later than sixty (60) calendar days prior to the end of the Retention Period request that Vendor retain Records for a reasonable time beyond the Retention Period.

- 6.5. Vendor shall make Records available for inspection by School Food Authority and State and Federal authorities upon written request.
 - 6.6. In the event of an audit or Administrative Review by the California Department of Education, Vendor will provide document requisition support to School Food Authority who shall be responsible for notifying Vendor within three (3) days of receiving notice of such audit or Administrative Review.
 - 6.7. School Food Authority will be solely responsible for the entire free and reduced-price application process, including the distribution, review, approval, and verification of application for its students. School Food Authority is responsible for all point-of-sale services, meal counts and completion of all required compliance and reimbursement documents.
 - 6.8. Vendor, upon request, evidence of daily worksheets that detail Hazard Analysis and Critical Control Point (HACCP) compliance from receipt to delivery of the finished product.
7. **Notices.** All notices or reports permitted or required under this Agreement will be in writing and will be sent by email or personal delivery or reputable expedited delivery service with signature required. All such notices or reports will be deemed given upon receipt. Such notices shall be addressed to the Party concerned at the addresses set forth below.

Notices to School Food Authority shall be sent to:

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

Notices to Vendor shall be sent to:

Revolution Foods, PBC
Attn: VP of Business Development
5743 Smithway Street #103, Commerce, CA 90040
sales@revolutionfoods.com

Copy to: Revolution Foods, PBC
Attn: Legal Department
5743 Smithway Street #103
Commerce, CA 90040
Email: legal@revolutionfoods.com

8. **Confidentiality and Rights In Data**

During the Term, Vendor may grant to School Food Authority a nonexclusive right to access Vendor’s confidential information (“Confidential Information”). As used in this Agreement, Vendor’s Confidential Information shall mean all technical and non-technical information disclosed or provided to School Food Authority by or on behalf of Vendor in written, oral, or electronic form in connection with this Agreement. Confidential Information will include, without limitation: trade secrets as defined by law, strategic and product development plans, sales and training methods, financial statements, Service details, project records, employee lists or compensation information, marketing plans, existing and/or contemplated recipes/menus/food development strategies or plans, management and business manuals, handbooks, forms, policies and procedures, ideas, and/or studies not generally made available to the public. Without limiting the foregoing and except for software provided by School Food Authority, School Food Authority specifically agrees that all software used by Vendor to provide Services, including without limitation, menu systems, accounting systems, and other software, are owned by or licensed to Vendor and not to School Food Authority. Furthermore, School Food Authority’s access to or use of such software shall not create any right, title

interest, or copyright in such software and School Food Authority shall not retain such software beyond the termination of the Agreement. Any discovery, invention, software, or programs paid for by School Food Authority shall be the property of School Food Authority.

Confidential Information shall not, however, include any information which (i) was publicly known and made generally available in the public domain prior to Vendor's disclosure; (ii) becomes publicly known and made generally available after Vendor's disclosure through no action or inaction of School Food Authority; (iii) is already in School Food Authority's possession at the time of Vendor's disclosure as shown by School Food Authority's files and records immediately prior to Vendor's disclosure.

School Food Authority shall not use the Confidential Information for any purpose other than performing this Agreement. School Food Authority shall hold the Confidential Information in strict confidence and shall take all reasonable precautions to protect the Confidential Information at all times from unauthorized disclosure, publication, or use, including, without limitation, using at least the same degree of care as it employs to protect its own Confidential Information of like nature (but in any event no less than a reasonable degree of care), acting in a manner consistent with School Food Authority's obligations under this Agreement.

Unless otherwise required by law, subpoena or court order, School Food Authority shall not disclose any of Vendor's Confidential Information, directly or indirectly, until such Confidential Information becomes publicly known and made generally available through no action or inaction of School Food Authority. Unless otherwise required by law, subpoena or court order, School Food Authority shall not photocopy or otherwise duplicate any Confidential Information without Vendor's prior written consent. School Food Authority shall not use any confusingly similar names, marks, systems, insignia, symbols, procedures, and methods to those of Vendor. School Food Authority agrees to notify Vendor immediately in writing as soon as is practicable, upon any loss, misuse, misappropriation, or other unauthorized disclosure of the Confidential Information that comes to School Food Authority's attention.

This provision shall survive termination of this Agreement. All Confidential Information shall remain the Vendor's exclusive property and School Food Authority shall return all Confidential Information to Vendor upon termination of this Agreement. In the event of any breach of this provision, Vendor shall be entitled to all remedies, including an injunction or specific performance available at law or in equity.

9. **Force Majeure and Inclement Weather**

9.1. **Force Majeure.**

9.1.1. Neither Party shall be liable to the other for any unforeseeable interruption, delay, or failure to perform any covenant or promise contained in this Agreement caused directly by acts of God, network failures, acts of civil or military authorities, government orders, war, civil disturbances, energy crises, transportation contingencies, interruptions in third-party telecommunications, epidemics, pandemics, quarantines, or other catastrophes or occurrences which are reasonably beyond such Party's control; provided that any such delay or failure shall be remedied by such Party using commercially reasonable efforts as soon as possible after removal of the cause of such delay or failure. Disruptions to the supply chain that prevent performance by Vendor will be considered a force majeure event.

9.1.2. The Parties shall use reasonable care and its best efforts to protect against the effects of force majeure. The Party seeking relief under this provision shall promptly notify the other Party in writing, citing the details of the force majeure event, inclusive of the manner in which it was affected illustrating the means it attempted to protect against the effects of force majeure, and relief sought, and shall resume performance immediately after the obstacles to performance caused by force majeure have been removed.

9.1.3. Interruption, delay, or failure to perform any covenant or promise contained in this Agreement caused directly by a force majeure event, shall be excused for the period of delay caused solely by the force majeure event. Neither Party shall recover any claim for damages from the other if that claim for damages is caused directly by force majeure.

9.2. **Inclement Weather.**

- 9.2.1. School Food Authority shall contact Vendor's Client Project Manager in writing to report inclement weather-related interruptions to Service, including multiple day events. Inclement weather consists of conditions caused by rain, snow, wind or other systems resulting in the closure of service site(s).
- 9.2.2. For meals properly cancelled due to inclement weather by 10 a.m., the day preceding the scheduled day of delivery, Vendor shall credit School Food Authority for all meals cancelled. Vendor shall assume that Service will occur as scheduled if it is not cancelled.
- 9.2.3. For meals cancelled after 10am, the day preceding the scheduled day of delivery, School Food Authority will be charged according to Section 5.3.2.
- 9.2.4. Vendor may, in the interest of safety, alter routes, delivery times, and menus at Vendor's discretion during Inclement Weather.
- 9.2.5. School Food Authority shall pay the full value of orders impacted by Inclement Weather not canceled.

10. **Indemnity and Limitation of Liability**

- 10.1. **School Food Authority.** School Food Authority shall defend, indemnify and hold harmless Vendor, its directors, officers, employees, suppliers, successors, and assigns from and against all liabilities, losses, damages, expenses, charges and fees (including reasonable attorney's fees) sustained or incurred by Vendor in connection with third-party claims arising out of or attributable to: (i) any breach of this Agreement by School Food Authority; (ii) any breach of applicable law or regulation by School Food Authority or School Food Authority Workers; (iii) any negligence or willful misconduct by School Food Authority or any of School Food Authority Workers, in the performance of this Agreement; or (iv) any allegations that Services and/or Work Product infringes any third-party's intellectual property right, including without limitation, a copyright, patent or a trademark.
- 10.2. **Vendor.** Vendor shall defend, indemnify and hold harmless School Food Authority, its directors, officers, employees, suppliers, successors, and assigns from and against all liabilities, losses, damages, expenses, charges and fees (including reasonable attorney's fees) sustained or incurred by School Food Authority in connection with third-party claims arising out of or attributable to: (i) any breach of this Agreement by Vendor; (ii) any breach of applicable law or regulation by Vendor, or (iii) any negligence or willful misconduct by Vendor or its employees or contractors, as applicable, in the performance of this Agreement.

Excluding each Party's obligations above, if any Party incurs indemnification obligations under this section; or any expenses, damages, or other liabilities in connection with this Agreement, such Party's liability to the other Party shall not exceed the payments actually paid to the Vendor over the previous twelve (12) months. In no event will any Party be liable for any special, incidental, consequential, indirect damages, or damages for lost profits arising in any way out of this Agreement, however caused and on any theory of liability.

11. **Insurance.** The Parties to this Agreement will each maintain commercial general liability insurance for one million dollars (\$1,000,000) or more for each occurrence and two million dollars (\$2,000,000) or more in the aggregate. Coverage shall not be canceled or modified without providing thirty (30) days prior written notice to the other. Upon request, each party shall provide the other with an insurance certificate naming the other as additional insured under this policy within thirty (30) days of the date of this Agreement.
12. **Severability.** If any provision of this Agreement should be held invalid or unenforceable, then that provision only shall be modified to the extent necessary to make such provision valid and enforceable. All other provisions shall be unaffected and shall remain in full force and effect, to the extent consistent with the intent of the Parties as evidenced by this Agreement as a whole.
13. **Survival of Certain Terms.** The provisions of this Agreement which, by their nature should survive, shall survive expiration or termination of this Agreement for any reason.



14. **Waiver.** All waivers must be in writing and signed by the Party to be charged. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.
15. **Entire Agreement.** This Agreement constitutes the final, complete, and exclusive agreement of the Parties with respect to the matters addressed in it and supersedes all prior and contemporaneous agreements, communications, negotiations or understandings between the Parties with respect to the matters addressed in it. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and all of which, when taken together, shall constitute one agreement.
16. **Modification and Amendment.** Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted and this Agreement shall be read and enforced as though it were included. If changes in Federal or State law, or their implementing regulations require any provision(s) of this Agreement to be modified, such modification shall automatically be incorporated into and made part of this Agreement on the effective date of such required change.

 Except as provided above, no modification of this Agreement shall be effective unless agreed to in writing by both Parties.
17. **Cooperation of the Parties.** The Parties agree to cooperate fully, work in good faith, and mutually assist each other in the performance of this Agreement and shall work to resolve problems associated with this agreement. Neither party will unreasonably withhold its approval of any act or request of the other to which the party's approval is necessary or desirable.
18. **Assignment.** School Food Authority may not assign its rights or obligations under this Agreement without the prior written consent of Vendor. Vendor may transfer or assign this Agreement or any of its rights and obligations, in whole or in part, without School Food Authority's consent, to any third party with which it merges, or consolidates, or to which it transfers all or substantially all its assets.
19. **Choice of Law.** This Agreement shall be construed and governed by the laws of the State of California. Any lawsuit relating to this Agreement shall be instituted in a state or federal court in the Northern District of California, and the Parties irrevocably consent and waive all objections to the jurisdiction of any such court.
20. **Section Headings.** Section headings or titles are for convenience only and shall have no substantive effect in the interpretation of this Agreement.

The signers listed below attest they are fully authorized to enter into agreement and hereby fully execute this agreement.

Name & Title of School Food Authority Representative	Telephone Number
Mailing Address	
Signature	Date



Name & Title of Revolution Foods Representative Steven Holguin Vice President of Business Development	Telephone Number (323) 838-5555
Mailing Address 5743 Smithway Street, Ste 103, Commerce, CA 90040	
Signature	Date

Exhibit A: Scope of Work

This Scope of Work #1 (“SOW #1”) is effective **7/1/2024** (the “SOW #1 Effective Date”) and is made by and between **Two Rock Union School District** (“School Food Authority”), and **Revolution Foods, PBC**. (“Vendor”). School Food Authority and Vendor are each individually referred to herein as a “Party” and collectively as the “Parties”.

This SOW #1 constitutes a “Scope of Work” under that certain Agreement to Provide Meals by and between the Parties, dated **7/17/2024** (the “Agreement”). This SOW #1 and the Services contemplated include, and are subject to, the terms and conditions of the Agreement, which are incorporated by reference. Should any provision in this SOW conflict with any of the provisions in the Agreement, the Agreement shall control unless such conflicting provision specifically states otherwise.

SCOPE OF SERVICES

Vendor shall provide to School Food Authority, meals compliant with the nutrition standards established by the United States Department of Agriculture (USDA) for the Child Nutrition Program specified below (“Meals”) with such specific reasonable requirements as the Parties may mutually agree upon from time to time during the Term.

- Breakfast under the National School Lunch Program
- Lunch under the National School Lunch Program
- Snack under the National School Lunch Program
- Supper under the Child and Adult Care Food Program

1. **Pricing.** School Food Authority shall pay the prices listed below for the Term.

Meal	Rate
Breakfast	\$2.80
Lunch	\$4.15

Pricing Disclosures for Additional or Upgrade Options

1. Special Therapeutic Meals – 9 major food allergens covered -milk, eggs, fish, shellfish, tree nuts, peanuts, wheat, and soybeans¹
Breakfast: \$ 3.50 Lunch: \$ 5.00
2. Vegan Meals: Not offered at this time
3. Soy Milk – non medically needed: \$ 0.80 ea
4. Salad Bar as Vegetable Side (price per meal): \$25.00 per 50 serving salad kit
5. 3rd Party Pizza Ordering: Additional \$0.55 per meal
6. Premium cut fruit:² \$.90 each for ½ cup serving
7. Bulk Shelf Stable Items: Pricing varies by item
8. National Commodity Processor Fee: 10% of creditable commodity usage

Service Specifics

¹ Special meals needed outside of the 9 major food allergens may result in a higher price, based on medical need.

² This fruit is separate from the vended meal and offering as a supplement to the fruit already in the meal

All meals are available as family style or pre-pack, based on school request. All meals are served complete and fully reimbursable by USDA & NSLP standards. Included with every meal: Meals delivered at proper serving temp; no equipment needed.

- Full compliant serving of vegetable
- Full compliant serving of fruit or fruit juice
- Lunch Trays
- Milk – 1%, Fat Free, & Chocolate options
- Meal appropriate condiments
- Transportation Costs

1.1. The Parties agree that Pricing assumes that the conditions under which this SOW were entered remain the same for the Term. If changes to the following occur during the Term, the Parties shall promptly agree to a change in Pricing:

1.1.1. Market conditions

1.1.2. Changes to this SOW

1.1.3. Regulations or requirements regarding the National School Lunch Program or other Federal Nutrition Programs, and/or certain commodities.

1.2. To the extent permitted by law, pricing shall remain confidential between School Food Authority and Vendor.

1.3. There shall be no competitive food and beverage sales during the times Vendor provides Services. Competitive foods are defined as Meals, meal components, snacks, etc., served, but not provided by Vendor during the times Vendor provides Services. A breach of this section shall result in payment of lost profits to Vendor for Competitive foods.

1.4. School Food Authority will be responsible for monitoring, recording, and charging (if applicable) of all students that receive a meal. Vendor will not accept any cash payments for daily meals nor will keep records of specific pupils who receive a meal.

1.5. **Pricing for Service During Emergency Declarations**

1.5.1. In the event of a local, State, or National “Declaration of Emergency” as declared by local, State or Federal agencies and officials, Vendor shall use its best efforts to continue providing service to School Food Authority.

1.5.2. Vendor will use its best efforts to reasonably collaborate with School Food Authority in case of such emergencies and provide service at locations, in serving models, and at serving or delivery hours outside of those contained in this Agreement.

1.5.3. School Food Authority understands and acknowledges that services provided during emergency declarations may result in the need for additional staffing, as well as product costs rising due to scarcity. Vendor reserves the right to increase meal cost up to 10% of the current contracted rate during the span of the identified emergency.

1.5.4. Notwithstanding Sections 4.5.2 and 4.5.3 above, School Food Authority may also elect to suspend meal services during such emergencies.

2. **Meal Ordering and Meal Components**

2.1. The number of meals prepared by Vendor will be determined by the quantity ordered by School Food Authority. School Food Authority shall place orders for Meals using Vendor’s online ordering system. Orders, including lunches for field trips, are due each Monday, 5:00pm local time, for Meals scheduled to be consumed the following week.

- 2.1.1. **Offer vs. Serve:** Vendor will provide breakfast and lunch meals following Offer vs. Serve (“OvS”). Fruits and vegetables provided during the applicable meal service shall not be used for other programs and activities.
- 2.2. For each Meal ordered, Vendor shall provide:
 - 2.2.1. Full compliant serving of vegetable
 - 2.2.2. Full compliant serving of fruit or fruit juice
 - 2.2.3. Lunch Trays
 - 2.2.4. Milk – 1%, Fat Free, & Chocolate options
 - 2.2.5. Meal appropriate condiments
 - 2.2.6. Transportation Costs

3. **Allergen Free Special Meals & Medically Necessary Documentation**

- 3.1.1. Vendor offers special meals that are assured to be free of the top 9 major food allergens (e.g., eggs, wheat, soy, peanuts, soy, tree nuts, fish, shellfish, and sesame) as defined by the Food Allergen Labeling and Consumer Protection Act of 2004 (FALCPA).
- 3.1.2. Meal Prices for allergen free special meals is articulated in the meal pricing section.
- 3.1.3. School Food Authority shall keep on file a signed statement by a medical doctor or a recognized medical authority for students with special dietary needs.
- 3.1.4. School Food Authority will be responsible for monitoring food offerings and providing meals to students with special dietary needs

4. **Holidays.** Vendor shall not be responsible for providing Meals on the following holidays. Vendor will notify School Food Authority should holidays change.

Independence Day	Martin Luther King Jr. Day	Christmas Day
Labor Day	Memorial Day	New Year’s Eve
Thanksgiving Day	Christmas Eve	New Year’s Day

5. **Preparation, Delivery and Service of Meals**

5.1. **Preparation.**

- 5.1.1. Vendor will prepare meals at a site that maintains all appropriate state and local health permits and certifications for our facilities and will always maintain all permits and certifications. Vendor will notify School Food Authority within 72 hours should any change in current permit or certifications occur.
- 5.1.2. School Food Authority shall have all state or local certifications as needed for each of their school sites and shall maintain certification for the duration of this agreement.
- 5.1.3. Vendor shall assure that each meal provided to School Food Authority under this Agreement meets the minimum requirements for reimbursable meals that meet the Public Law 111-296, the Healthy, Hunger-Free Kids Act of 2010 (HHFKA). Vendor will follow the single Food-Based Menu Planning (FBMP) meal patterns as described in 7 CFR §210.10 for NSLP and §220.8 for SBP. The meal shall include the following components: fruits, vegetables, grains, meat/meat alternates, and milk. The Vendor shall meet grade level caloric, saturated fat, sodium, and trans-fat requirements.

5.2. **Delivery.**

5.2.1. **Locations for Delivery.** Vendor will deliver Meals to the site location(s) listed below:

Site Location(s)	Site Address
Two Rock Elementary School	5001 Spring Hill, Petaluma, CA 9452

5.2.2. **Frequency and time of delivery.** Delivery will occur up to five (5) times per week. The delivery time will be agreed upon in advance by both Parties. However, Vendor, in Vendor’s sole discretion, reserves the right to alter delivery routes and schedules to optimize delivery.

5.2.3. School Food Authority agrees to pay the applicable delivery fee(s) listed in **Section 6. Fees if applicable.**

5.2.4. Vendor shall maintain the proper temperature of the meal components utilizing refrigerated trucks and insulated food grade delivery containers until School Food Authority accepts delivery. Thereafter, School Food Authority will be responsible for maintaining the proper temperature of the meal components until they are consumed.

5.3. **Service of Meals.**

5.3.1. School Food Authority will provide personnel requested by School Food Authority, if available, to accept delivery, serve, and supervise the consumption of Meals.

5.3.2. Meals shall be consumed pursuant to Vendor’s specifications and during the specified meal service only. Vendor’s Meals are not intended or labeled for retail sale.

6. **Fees.** Fees outlined below shall apply to each Site. Fees shall be paid from School Food Authority’s general funds and not from the non-profit food service account.

6.1. **New Order Placements and Order Increases after Deadline.** Any orders placed or increased after Monday 5:00 p.m. local time, are subject to an additional \$100.00 per order, per Site. School Food Authority acknowledges and accepts that all orders received after the deadline are subject to product availability. Vendor may decline to provide Meals or suggest an alternative Meal if the requested Meal is not available.

6.2. **Order Cancellation or Decrease.** Subject to the Force Majeure and Inclement Weather provisions, School Food Authority shall pay the price specified in **Section 1. Pricing** for any order cancellations or decreases made more than 48 hours after the order deadline, of Monday, 5:00 p.m. local time for Meals scheduled to be consumed the following week.

6.3. **Order Adjustments.** School Food Authority shall pay a convenience fee of no more than 10% per Meal for order change requests made after Monday 5:00 p.m. local time for the following week’s consumption, that affect operations, but do not result in an increase or decrease in the number of Meals ordered (e.g., decreasing lunch meal orders by 50 meals and adding 50 breakfast meals).

6.4. **Supplies.** Supplies (e.g., utensils, napkins, trays) (“Supplies”) are available for School Food Authority to order using Vendor’s online ordering system at the prices provided therein. Supplies ordered shall be included on Vendor’s invoice to School Food Authority (as applicable).

7. **Execution.** This SOW #1 may be executed in one or more counterparts, each of which shall constitute an original and all of which, when taken together, shall constitute one agreement.

ACCEPTED AND AGREED TO:

Name & Title of School Food Authority Representative	Telephone Number



Mailing Address	
Signature	Date
Name & Title of Revolution Foods Representative	Telephone Number
Steven Holguin, Vice President of Business Development	(323) 838-5555
Mailing Address	
5743 Smithway Street, Ste 103, Commerce, CA 90040	
Signature	Date

MASTER



Two Rock Union School District Vended Meal Food Service Proposal

Attn: Sarah Daugherty
5001 Spring Hill Road
Petaluma, CA 94952

RFP Submission Due Date: 4/22/2024



EAT
GOOD
FOOD

CLASSIC SPAGHETTI
AND MEATBALLS



PROPOSAL

This proposal includes trade secret, confidential and proprietary information of Revolutions Foods that is being submitted voluntarily and would not be provided to the school district or any Government body were it subject to disclosure. This information shall not be disclosed outside the school district and shall not be duplicated, used or disclosed in whole or in part for any purpose other than to evaluate this proposal. If, however, a contract is awarded to Revolution Foods as a result of this proposal, the school district shall have the right to duplicate, use or disclose the information to the extent required by law. This restriction does not limit the Government's right to use information contained in this proposal if it is obtained from another source without restriction. The information subject to this restriction is contained in the sheets marked "Confidential". Such information shall not be released under any applicable state or local freedom of information or public records act without notice to Revolution Foods, and Revolution Foods being given the opportunity to object to such disclosure

Cover Letter

4/18/2024

Greetings Two Rock Union School District,

On behalf of Revolution Foods, please allow us to express our gratitude for the privilege and opportunity to submit this proposal for 2024-25 Vended Meal services.

We are confident that this proposal will demonstrate that Revolution Foods is the ideal meal partner to meet Two Rock Union's goals and needs. We still have the strongest team, support resources, largest menu, and most in-depth customer service plan of any meal vendors.

With the major changes and investment in meal quality and variety we have put forward over the last 18 months, Revolution Foods' schools have witnessed major increases in participation and satisfactory feedback. Looking at year over year meal consumption across California from 22-23 to 23-24, overall meal consumption is up almost 7%, which is over 10,000 more student meals being served daily.

We believe in Healthy Food for All and we take our commitment to K-12 food service so serious that it accounts for 95% of all meals we serve daily. No other vendor in California comes close to volume of meals served each day or the variety of meals we offer daily.

Should you have any questions or require additional information, please do not hesitate to contact us. Proprietary documents are clearly marked "Proprietary" in the upper right corner.

Thank you again for this opportunity. We look forward to working with Two Rock Union School District and believe we can build a partnership and collaboration, and together grow and thrive for many years to come.

Sincerely,



Steven Holguin
Vice President of Business Development
Authorized Corporate Officer for Binding Contract
Sholguin@revolutionfoods.com

By signing this cover letter, I (we) certify that the information contained in this proposal is accurate, and that all attachments required to be submitted as part of the proposal, are certified to be true and binding upon our company.

Legal Name	Revolution Foods, PBC
Federal Tax ID:	14-1955846
SFA Liaison:	Steven A Holguin sholguin@revolutionfoods.com
Mailing Address:	5743 Smithway Street, Los Angeles, CA 90040
Contact Numbers:	Office (323) 838-5555

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About Us

Founded In 2006, Revolution Foods is the direct product of local California parents and business leaders listening to the voices of their very own communities who wanted healthier and better food at their schools. Rooted in a commitment to providing Healthy Meals for All, Revolution Foods has delivered more than 850 million fresh meals that meet or exceed federal nutrition and ingredient standards, crafted locally now with over 1,000 employees in Oakland, Los Angeles, and Las Vegas.

Serving school districts, charter schools, private schools, summer camps, and after-school care providers, Revolution Foods has helped drive major increases in school meal participation throughout California and Nevada. In this short span, Revolution Foods has grown from an idea of social change to the one of the most impactful members of the National school meal community.

Other than “Healthy Meals for All!”, we have no atypical personal values on food that we impose on your students and your communities. We present a wide variety of meal options to your school and allow you the power to choose the meals that best fit the preferences of your community and your stakeholders. We do not jump on the latest food craze and shock students with food they cannot pronounce or have never seen or heard of. Simply put, we are an organization that wants to remove all barriers that keep students from healthy and accessible meals, and we carry the confidence to believe that in doing so, we will positively impact the school meal experience of every student in America.

We know a hungry child cannot learn. We know that behavior issues increase when children are hungry. We know there is still a perceptual stigma to receiving “free” meals at school. We know that for some of your kids, the meals they receive at school may be the only nutritious meals they receive all day. And at Revolution Foods, we cannot and will not be part of a society that accepts this as the norm. We believe that we can be a partner to schools across California in helping to alleviate these issues and that starts with working with you.

School meals must be fresh, healthy, visually appealing, tasty, compliant, and most importantly not something that is going to fill up trash cans. Together we can shake up the school meal world by bringing new comfort food style recipes to your students. Accomplishing that goal starts with working with food manufacturers that have never made food for schools before, and consistently employing innovation and honest ideas in our work.

Providing healthy meals is not a complicated business, but for schools, it is an extremely difficult one. Your schools have strict budgets for the meal program, and you’ve expressed that you want and need your kids to eat. We absolutely agree and are committed to spending our time working with the diverse communities in your school to create meals, menus, and service models that you and your stakeholders can be proud to offer.

With decades of combined school operation and food service experience, Revolution Foods is uniquely positioned to meet the needs of your school and your students. We look forward to the chance to continue working with your schools and thank you for the opportunity to submit this proposal.

Vendor Contact Information

Legal Name & Mailing Address of Organization

Revolution Foods, PBC
5743 Smithway St, Ste 103
Commerce, CA 90040
(323) 838-5555
www.revolutionfoods.com

Federal Tax ID #

14-1955846

Primary Proposal Contact

Steven A. Holguin
Vice President of Business Development
(310) 678-5958 Cell
sholguin@revolutionfoods.com

Principal of the Organization

Dominic Engels
Chief Executive Officer
dengels@revolutionfoods.com

Additional Company Contacts

Jonathan Diaz
Director of Customer Service
(510) 850-4346 Cell
jdiaz@revolutionfoods.com

Revolution Foods Meal Service Experience

Revolution Foods has grown to become California's leading provider of school meal services because of our commitment to Healthy Food for All and finding appropriate and creative solutions for each organization we partner with. Below is some key information on Revolution Foods.

- Currently serving over 950 school and community sites in 2023-24 throughout California
- We are currently serving schools through the following models:
 - Bulk product delivery for on-site prep
 - Ready to Heat cold pre-packed meals heated on-site
 - Ready to Serve hot pre-packed meals
 - Ready to Serve hot family style meals
- 165 total School Food Authorities and Sponsors supported throughout California.

Meal Options offered per day – No other Vendor in CA offers more meals than Rev Foods!

- Breakfast – 2 to 3 unique options per day
- Lunch – 5 to 6 unique options per day
- Supper – 3 to 4 unique options per day

2023-24 Daily Service Volumes in California

- Breakfast – 57,000 servings per day
- Lunch – 130,000 servings per day
- Supper – 23,000 servings per day
- Snack – 26,000 servings per day

Non-Charter School Organizations Served

- | | |
|--|--|
| <ul style="list-style-type: none"> • San Francisco Unified School District • Compton Unified School District • Roseland School District • Petaluma City Schools • Los Altos School District | <ul style="list-style-type: none"> • Bellevue Union School District • Piner-Olivet Union School District • Anaheim Family YMCA • YMCA Silicon Valley |
|--|--|

Current Charter Organizations Served

- | | |
|---|--|
| <ul style="list-style-type: none"> • Alliance College-Ready Public Schools • Aspire Public Schools • ICEF Public Schools • Camino Nuevo Academy • ISANA Academies • Green Dot Public Schools • KIPP Southern California • Vista Charter Schools | <ul style="list-style-type: none"> • LA Leadership Academies • STEM Public Schools • Fortune Schools • Education for Change Public Schools • Bright Star Public Schools • Voices College Bound Learning Academies • Citizens of the World Charter Schools • Amethod Public Schools |
|---|--|

Commitment to Healthy & Fresh Foods

Revolution Foods can accommodate any set-up and serving situation. We currently serve indoors, outdoors, in cafeterias, in parking lots, in areas with permanent covers, and in areas with pop up tents. Our model can be adapted to meet the needs of any site.

Revolution Foods Unacceptable Ingredients

We are committed to providing quality, minimally processed, safe, healthy, whole foods. Through careful consideration of the following research-based third-party standards, we developed our ingredient standards.

Artificial Colors

- Certified/FD&C
- Caramel color (3&4)

Artificial Sweeteners

- Acesulfame-K
- Aspartame
- Saccharin
- Sucralose

Flour Improvements

- Azodicarbonamide
- Calcium bromates
- Potassium bromates

Harmful Preservatives

- BHA
- BHT
- Propyl gallate
- TBHQ

Style of service available to Equitas Academy Schools include:

1. Ready to Heat or Heat on Site
 - a. Prepackaged or Family Style Meals are delivered the day before and heated on site.
 - b. This model produces the highest level of meal quality for students as students are often eating the meal within 20-30 minutes of heating in the oven.
 - c. Creates a model of stability for the school as the timeliness of deliveries is hardly a concern.
 - d. This model does not require refrigeration and heating capability on site.

We have over 100 refrigerated delivery trucks and 1,000 commercial grade Cambro insulated food carriers in rotation and used each day for hot and cold meal delivery. With our fleet of delivery trucks and vans, there are no challenges to sustaining high quality, consistent, and on time meal delivery.

Daily Salad Bar

Salad bars give students a choice in what foods they select without the pressure of someone telling them to do so. Revolution Foods work with your team to create rotating options and create a fun and engaging school-wide activity to motivate children to try new foods and make more conscious decisions about their nutrition. Students may even discover that the fruits and veggies they select make them feel more energized, refreshed, and ready to take on the rest of their day. The more opportunities that students must make positive and informed choices regarding their own health, the better equipped they are for developing lifelong healthy habits.



Minimum Qualifications Questionnaire

A Respondent must meet all of the following minimum qualifications to the SFA's satisfaction to be given further consideration. Failure to satisfy ANY of the minimum qualifications may result in the immediate rejection of the proposal.

As of April 1, 2024 both the Respondent's company and its key personnel meet all the following minimum qualifications:

1. The has at least Five (5) years of experience with food service programs.

Yes No

2. The Respondent has ability to provide 223,000 of meals per fiscal year.

Yes No

3. The Vendor has knowledge and experience with the National School Lunch Program.

Yes No

4. The Respondent has professional references that demonstrate and evidence the ability to perform the required services.

Yes No

5. The Respondent is licensed to do business in the state of California.

Yes No

6. The Respondent has obtained all necessary permits, including a health permit, as required by the California Retail Food Code.

Yes No

Proposal Questionnaire

This proposal questionnaire is intended to provide the SFA with specific information concerning the Respondent's capability to provide services as described in the RFP. Please be as concise as possible and limit your responses to no more than two (2) pages per question, unless instructed otherwise. **Type each question in the same order as listed in the questionnaire.**

1. Provide a general description of your company's qualifications and experience relevant to the minimum qualifications in Attachment C, along with any necessary substantiating information. Limit your responses to information about your company's capabilities.
2. Provide a statement indicating the year your company was founded; what the primary business(es) of the company is(are); the length of time the company has been providing food service management services (consulting, food purchase, etc.), and related services as described in this RFP. In addition, provide the duration and extent of experience the company has with similar SFA food management services. (1 Page Maximum)
3. Provide a general description of how your company will be able to provide the experience, ability, and financial standing necessary to meet the requirements set forth in this RFP.
4. Provide a complete list of SFAs that have discontinued or terminated your company's services in the last five years, and the reason(s) why.
5. Provide an organization chart for your company, a description of the lines of communication, and the responsibilities at each corporate level.
6. Provide applicable financial data that will demonstrate the proposer's ability to perform, including sufficient capital to cover start-up and operating costs for a proposed one (1) year agreement.
7. Provide your recommendation for a successful transition plan that describes the steps the Respondent will take to begin providing the services described in this RFP. Please include the following:

Proposal Questionnaire #1

Provide a general description of your company's qualifications and experience relevant to the minimum qualifications in Attachment B, along with any necessary substantiating information. Limit your responses to information about your company's capabilities.

Revolution Foods started in 2006 with a mission to transform the way students eat by providing equitable access to healthy, affordable meals for youth in schools and after-school programs. We have since transformed citywide wellness by providing healthy, culturally relevant, and affordable meals for youth, adults, and seniors nationwide. Revolution Foods became a Certified B Corp in 2009 and in 2021 converted to a Public Benefit Corporation (PBC), codifying our commitment to operating sustainably and generating social impact through our ongoing operations.

Business Practices & Financial Stability

<p>School Meal Service Like No Other</p>	<p>Since our first meal service in 2006, Revolution Foods has been committed to serving K12 students through creative and healthy meal concepts, serving breakfast, lunch, snack and supper. With three food production and distribution facilities, over 900 employees, a stellar Administrative Review record, and commitment to collaboration, Rev Foods meets and exceeds all food vendor expectations.</p>
<p>Environmental Practices</p>	<ul style="list-style-type: none"> • Our commitment to sustainability extends to our packaging and utensils, most of which can be recycled or composted. We work to reduce wasteful packaging and encourage bulk packaging through volume purchasing. • We strive to reduce “food miles” through local sourcing and distribution. • We use energy-efficient bulbs and motion-sensors to turn off lights when not in use. • We manage thermostats using SmartAC models for heating and AC units, which automatically reduced use when needed. • We utilize Energy Star-rated equipment, low- or zero-VOC paints and carpets, and low-flow faucets throughout our Culinary Centers.
<p>Community Involvement Practices</p>	<ul style="list-style-type: none"> • We are 100% committed to health and wellness. Our partnership team is available for events, workshops, expos, and classes to help educate the community we serve. • We create a holistic learning environment around our food service offerings that includes partnering with our nutrition advocacy partners. • We solicit feedback both in person and virtually from our customers – our goal is to ensure that all our partners have the service they need to support their community. • We aim to impact local economic development by hiring from the communities we serve. To date, we have created over 3,000 jobs nationwide.
<p>Hiring and Workplace Practices</p>	<ul style="list-style-type: none"> • All full-time employees receive health benefits and meet or exceed fair wage standards. • We are dedicated to hiring a diverse workforce. We hire from the communities we serve, ensuring our team reflects the diversity of our schools' population. • We have been honored for our urban job creation by the Initiative for a Competitive Inner City (ICIC) in 2010, 2011, 2014, and 2018 on the Inner City 100 list for fastest-growing inner city job creators in the United States.
<p>Financial Stability</p>	<p>With support from social impact and institutional investors like the Kellogg Foundation, NewSchools Venture Fund, and Morgan Stanley, Rev Foods is well funded to meet all RFP obligations</p>

Proposal Questionnaire #2

Proprietary

Provide a statement indicating the year your company was founded; what the primary business(es) of the company is(are); the length of time the company has been providing food service management services (consulting, food purchase, etc.), and related services as described in this RFP. In addition, provide the duration and extent of experience the company has with similar SFA food management services

Revolution Foods started in 2006 with a mission to transform the way students eat by providing equitable access to healthy, affordable meals for youth in schools and after-school programs. We have since transformed citywide wellness by providing healthy, culturally relevant, and affordable meals for youth, adults, and seniors nationwide. Revolution Foods became a Certified B Corp in 2009 and in 2021 converted to a Delaware Public Benefit Corporation (PBC), codifying our commitment to operating sustainably and generating social impact through our ongoing operations.

Now as a PBC, we continue to work as a for-profit company while deepening our social mission of large-scale food systems change through higher standards of purpose, transparency, and accountability. We will remain a certified B Corp to satisfy its reporting requirements as a PBC. 95% of all business that Revolution Foods performs is related to meal service for one of the following federally funded programs, School Breakfast Program, National School Lunch Program, Seamless Summer, Child & Adult Care Food Program, or the Summer Food Service Program.

Initial Years of Administering Food Service Programs

- School Breakfast Program – August 2006
- National School Lunch Program – August 2006
- Afterschool Meal Supplement (Snack) – August 2006
- Child and Adult Care Food Program – August 2006
- Seamless Summer Feeding Option – June 2007

Current Charter Management Organizations served by Revolution Foods

- Alliance College-Ready Public Schools
- Aspire Public Schools
- ICEF Public Schools
- Camino Nuevo Academy
- Green Dot Public Schools
- KIPP Southern California
- Vista Charter Schools
- LA Leadership Academies
- STEM Public Schools
- Fortune Schools
- Education for Change Public Schools
- Voices College Bound Learning Academies
- Citizens of the World Charter Schools
- Amethod Public Schools

Non-Charter School Organizations Served

- San Francisco Unified School District
- Compton Unified School District
- Roseland School District
- Petaluma City Schools
- Los Altos School District
- Bellevue Union School District
- Piner-Olivet Union School District
- Anaheim Family YMCA
- San Bernardino City Unified School District
- YMCA Silicon Valley

In addition to our meal preparation and delivery to our FSMC and Vended Meal clients, we have contracted to assume roles such as ordering meals, serving meals, heating meals on site, employing waste management methods, delivering cold meals for heat on site, and much more.

Proposal Questionnaire #3

Provide a general description of how your company will be able to provide the experience, ability, and financial stability necessary to meet the requirements set forth in this RFP.

- Currently serving over 950 school and community sites in 2023-24 throughout California
- We are currently serving schools through the following models:
 - Bulk product delivery for on-site prep
 - Ready to Heat cold pre-packed meals heated on-site
 - Ready to Serve hot pre-packed meals
 - Ready to Serve hot family style meals
- 165 total School Food Authorities and Sponsors supported throughout California.
- 2023-24 Daily Service Volumes in California
 - Breakfast - 57,000 servings per day
 - Lunch - 130,000 servings per day
 - Supper - 23,000 servings per day
 - Snack - 26,000 servings per day

Meal Options offered per day – No other Vendor in CA offers more meals than Rev Foods!

- Breakfast – 2 to 3 unique options per day
- Lunch – 5 to 6 unique options per day
- Supper – 3 to 4 unique options per day

Experience in handling FSMC Consulting Services

Revolution Foods currently does the menu planning, procurement, food preparation, and delivery for over 1,000 sites per day. We can scale services up or down based on the client's needs, goals, and meal program vision.

Experience in handling Point of Sale/Service duties for schools

Revolution Foods currently provides daily POS support for Charter Management Organizations such as Alliance College Ready Public Schools, Magnolia Public Schools, Bright Star Schools, KIPP Bay Area, TEACH Public Schools, and Los Angeles Leadership Academy.

Experience in handling Order/Waste Management support for schools

Revolution Foods currently provides Order Management support for Alliance College Ready Public Schools, Two Rock Union School District, Citizens of the World Charter Schools, Magnolia Public Schools, Bright Star Schools, Green Dot Public Schools, Ednovate, and KIPP Bay Area.

Revolution Foods' ability to assure on-time deliveries and successful program implementation.

With over 1,000 meal sites in current operation and a 99% on-time delivery rate so far in 2023-24, Revolution Foods has proven we meet the stringent delivery demands of our clients. Our kitchen operates on very strict schedules to assure that each meal is prepped, stored, and set for safe transportation. Our Transportation team sets up each route schedule and departure to assure on-time delivery at each school on the route. Our fleet of delivery trucks have sophisticated GPS tracking data software installed to provide real time and usable data. We can track route paths, speed traveled, parking time, projected delivery ETA's and more.

Proposal Questionnaire #4

Provide a complete list of SFAs that have discontinued or terminated your company's services in the last five years and the reason(s) why.

June 2023

1. NEW Academy of Science & Arts - SFA went to bid and chose to go with lower priced vendor
2. TEACH LA Public Schools - SFA went to bid and chose to go with lower priced vendor
3. YPI Charter Schools - SFA went to bid and chose to go with lower priced vendor
4. Soleil Academy - SFA went to bid and chose to go with lower priced vendor

June 2022

1. PUC Schools – SFA went to bid and chose to go with another vendor
2. ICEF Public Schools - SFA went to bid and chose to go with another vendor

June 2021

1. Global Education Academy – SFA went to bid and chose to go with another vendor

June 2020

1. No SFAs to report

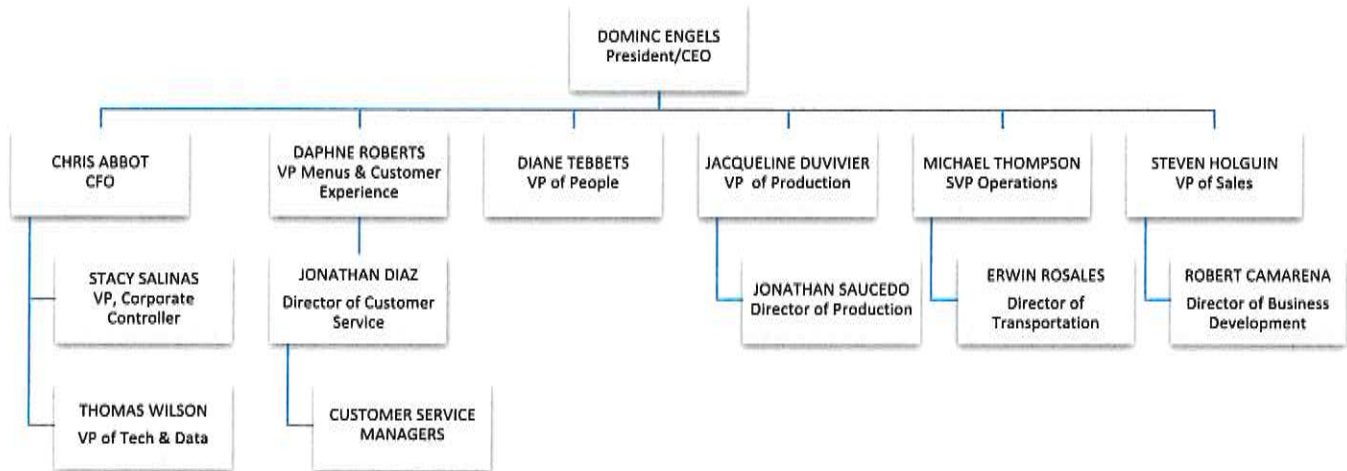
June 2019

1. Watts Learning Center – SFA went to bid and chose to go with another vendor

Proposal Questionnaire #5 Revolution Foods Organizational Chart

Proprietary

Provide an organization chart for your company, a description of the lines of communication, and the responsibilities at each corporate level.



Communication Lines

As a customer-focused business with centralized production operations, Revolution Foods is a flat communication organization. This means there are often very few layers of management between workers and top management. Revolution Foods realizes many advantages from such a lean structure, including improved communications. Communication within our company is faster, easier and less prone to mistakes or misunderstandings. Revolution Foods takes pride that in our flat structure, it can react to changes or needs rapidly and spend less time with cumbersome and ineffective communications.

The significant benefits of our operation and communication lines are speed, accuracy, and task ownership. With less layers of management or procedural formalities, our staff receive a clear and consistent message without a loss in content or intention.

Being in a fast-paced and time-sensitive business, our staff and management are also empowered with the training and authority to make on-demand decisions necessary in the best interest of the school and company. Our employees are the closest to each school and are more prepared to make necessary decisions and can act on the spot to address a school's needs. Our employees feel more empowered and responsible for their actions and know they do not have to immediately seek permission from several layers of management to address an issue.

Proposal Questionnaire #6

Provide applicable financial data that will demonstrate the proposer's ability to perform, including sufficient capital to cover start-up and operating costs for a proposed one (1) year agreement.

Two Rock Union School District
5261 ½ East Beverly Blvd.
Los Angeles, CA, 90022

Dear Two Rock Union School District,

Revolution Foods is the largest K12 vended meal supplier on the West Coast, and we are the fastest growing Senior meal provider in California. Our ability to adapt and provide schools with personalized levels of meal service is unmatched in California. So much that we were recently awarded the 2023-24 RFP awards for ICEF Public Schools, Kern County Senior Meals, and we are the primary vendor in executing the 2024 City of Los Angeles Rapid Recovery Senior meal home delivery contract.

Our customer base is over \$120 million annually in California alone and we continue to grow. In the past year the company made a significant strategic decision to invest heavily in our newly aligned and restructured West Coast focused operations, which have performed exceedingly well and are generating consistent positive reviews and increase in student participation and satisfaction.

Our current liquidity is very strong and further supported through a major line of credit and investment from Morgan Stanley, one of the largest banks in the world. In order to give you the most relevant financial picture of our go forward business, we are providing our year-to-date financials

Thank you,



Chris Abbott
Chief Financial Officer
cabbott@revolutionfoods.com

Complete Balance Sheet for last 3 fiscal years.

Actual	FY21	FY22	FY23
Cash	18,583,653	7,550,609	11,344,467
ST Investments	100,063	100,063	100,063
Accounts Receivable	27,363,662	23,425,745	13,327,560
Inventory	9,077,029	5,919,673	2,694,897
Prepaid Expenses & Other Receivables	739,480	1,062,792	694,144
Fixed Assets (Net)	23,098,052	16,456,575	12,305,402
LT Assets	211,576	26,787,124	27,631,632
Intangible Assets	0	0	0
Security Deposits	1,623,245	6,525,269	6,120,158
Total Assets	80,796,759	87,827,850	74,218,322
Accounts Payable Total	7,882,143	13,271,525	1,614,727
Accrued Liabilities Total	7,438,209	8,026,922	5,430,833
Other Current Liabilities	5,688,925	4,940,044	2,845,553
Current Liabilities (excludes debt)	21,009,278	26,238,490	9,891,114
Capital Leases	9,229,419	5,738,520	5,808,774
Notes Payable	0	24,619,714	31,242,712
Other Long Term Liabilities	0	12,764,767	15,577,605
Long Term Liabilities	9,229,419	43,123,001	52,629,091
Total Liabilities	30,238,696	69,361,491	62,520,205
Stock + APIC	252,923,392	253,023,392	255,946,693
Accumulated Deficit + Current Year Gain/Loss	-202,365,330	-234,557,034	-244,248,576
Equity	50,558,062	18,466,358	11,698,117
Total Equity+Liabilities	80,796,759	87,827,850	74,218,322

Proposal Questionnaire #7

Provide your recommendation for a successful transition plan that describes the steps the Respondent will take to begin providing the services described in this RFP. Please include the following:

Once notified of a new school for service, as early as possible Revolution Foods staff visits each school site to view its current meal service set-up. We discuss with school staff the current operational functions that work and those that create service challenges. We work to maintain the best of the current operations while providing solutions to any existing challenges. Revolution Foods does not have a one size fits all service model and every school is unique in its needs and logistics.

As a network of schools currently served by Revolution Foods since 2017, we are very familiar with the needs and operations of Two Rock Union School District and are confident we can build on that relationship to further improve every aspect of our operations and partnership. We'd like to sit down with school staff and create a plan evaluating the current location(s), timing, and processes for delivery, set-up, and service. It is our goal to seamlessly fit within the daily schedule of the school and not interfere with any current instructional or operational activities.

Staffing Needs

All delivery drivers and service staff will be identified, screened, hired, and trained by July 15th in the various daily needs of the site. Our staff will also be re-trained and evaluated regularly in best practices for working safely around students and school staff. We have created standard operating procedures for delivery drivers and meal servers based on industry best practices along with thorough understanding the needs of various charter schools.

Also, by July 15th if changes are needed Revolution Foods staff, in conjunction with school staff, will create a plan evaluating the ideal location(s), timing, and processes for delivery, set-up, and service. It is our goal to seamlessly fit within the daily schedule of the school and not interfere with any current instructional or operational activities.

Unless a changed is requested, Two Rock Union School District will maintain their 2023-2024 Customer Service Manager who will serve as the point person for all daily operation and staff needs and will be available to Two Rock Union School District during all normal hours of operation.

Equipment Needs

Once awarded the contract, Revolution Foods staff will immediately reach out to sites and request a walk-through of the site. The purpose of the walk through is to discuss drop off area, serving area, line flow, POS, and more.

After this meeting, Revolution Foods will provide Two Rock Union School District site staff with a recommended plan to address all the aforementioned areas. Any equipment recommendations will be provided along with a list of items that can be loaned or purchased from Revolution Foods.

Roles & Responsibilities

After the walk-through meetings and the final decision on site-based set-up and equipment, the Revolution Foods Customer Service Manager will discuss with site staff the expectations and

responsibilities for daily set-up and breakdown. Typically, school site staff do the daily set-up of heavy equipment such as tables and tents and Revolution Foods do the meal staging, disbursement setup, and cleaning and organization of all the serving and delivery equipment.

New Year Rollout

As service commences at each school site, various members of Revolution Foods leadership will be on site to observe the quality, interaction, processes, and line flow. Revolution Foods management will be available to school staff as needed to make changes to assure the highest quality service. Staff will also have a list of Revolution Foods contact numbers and emails, to help assist with any suggestions or concerns that may arise.

A first impression is key for your students each new school year and our goal is to be a true partner to the school and keep every student engaged and enjoying your meal service.

Meal Marketing & Engagement

Marketing & Awareness

Revolution Foods, PBC staff can collaborate with school staff to help create school centric and branded marketing materials for the school nutrition program. Our outreach team can help design and create posters, flyers, and informational materials that can be given out or placed around the school. We can also work with the various school marketing or communication committees to draft newsletter articles for web or print.

Happy or Not Feedback Devices

In January 2024, Revolution Foods launched its pilot of Happy or Not feedback response units at schools in California. HappyOrNot is a customer feedback management company that provides innovative solutions to measure satisfaction levels through data-driven insights and analytics. We are the first K12 Meal Vendor in America to launch these devices and allow students to provide easy and instant feedback on what they thought of the day's meals. HappyOrNot's real-time feedback tool and surveys allow Revolution Foods to identify areas of improvement, measure student satisfaction, and boost stakeholder engagement.



Workshops & Engagement

Revolution Foods, PBC staff members are trained and experienced at engaging with students and parents. We conduct meetings at schools with student groups to gauge preferences and solicit feedback regarding the meals they would like to have. We also provide parent informational sessions with training on NSLP standards and requirements.

Mechanism(s) in place to gather feedback from students and school staff

Revolution Foods, PBC was the first vendor to create a locally based Menu Advisory Committee which is comprised of staff members from schools that we serve. The MAC meets 3 times per year and reviews new menu ideas, gives feedback on current items, and helps build the menu for the coming 2-3 months.

Revolution Foods, PBC Customer Service Managers are also versed in actively engaging students for get feedback and ideas on the meal program. They'll meet with ASB officers, school chosen focus groups, and others to go over current and proposed meals.

Different participation and engagement activities provided for students and parents throughout the school year

Revolution Foods, PBC provides presentations on nutrition, fresh cooking, NSLP Guidelines, and more for parents and students alike. Presentations are offered in English and Spanish and can be offered at the school or at the Revolution Foods, PBC kitchen facility. Additional activities include field trips to our kitchen, on-site BBQs at the schools, and special event catering.

Environmentally Friendly Packaging

Meal Presentation and Packaging Sustainability

We've invested in environmentally friendly, easy-to-use, and proprietary packaging and presentation materials so our meals not only taste amazing, but also *look* delicious, fresh, and fun. Based on student and administrative feedback and features a positive call to action and colorful graphics.



Café-Style unitized meals- A colorful film seal gives our entrées a café-inspired look that appeals to kids, with a clear window for visibility. CPET plastic containers are #1 recyclable and made with 35% post-consumer recycled plastic. Our anti-fog film - reduces condensation, maximizing visibility of ingredients and appetite appeal.

Ballpark-Style unitized meals- Playful branded flow-wrapping for sandwiches, wraps, burgers, and dogs; utensils provided with this offering are recyclable with an option to purchase compostable. Trays & napkins are compostable. Overwrap film is made from 35% post-consumer recycled plastic. Some ballpark-style meals come in a plastic tray which is #6 recyclable.



Buffet-style meals - Hot lunch entrées designed to be served on a cafeteria line, scooped to order, with compliant sides and optional unitized additions to create a familiar, home-style experience for students. Schools serving buffet-style meals must ensure a food safe handling environment for food service. Plastic utensils are recyclable with option to purchase compostable. Napkins are compostable. Please contact your Customer Success Manager for more information about how we can launch buffet-style meals at your school!



Special Meal Accommodations

At Revolution Foods, we prioritize the safety and well-being of our customers and partners. We understand the importance of accommodating individuals with food allergies, and we are pleased to introduce our Allergy-Friendly Meal program that can begin on day one, with no waiting period required or special documentation submission required.

The Allergy-Friendly Meal program offers limited variations of meals that are free of the top nine allergens as defined by the Food Allergen Labeling and Consumer Protection Act of 2004 (FALCPA) and the Food Allergy Safety, Treatment, Education, and Research Act (FASTER Act) of 2021. These allergens include milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat, soybeans, and sesame. These meals include vegetable portioning. However, a milk option and fruit need to be provided separately by the school partner.

While we have carefully designed the Allergy-Friendly Meals to meet the dietary requirements of students with allergies, it is ultimately the responsibility of the school to determine if the Allergy-Friendly Meal is appropriate for an individual's specific needs. The school should consider the individual's allergies, sensitivities, and dietary requirements before providing the meal, in accordance with the requirements set forth by the U.S. Department of Agriculture's Food and Nutrition Service (FNS) and the Americans with Disabilities Act (ADA). These meals are not reimbursable without a medical note. (<https://www.fns.usda.gov/cn/accommodating-disabilities-school-meal-programs-guidance-qas>)

Our Allergy-Friendly Meals are manufactured on a validated clean line, and we have implemented an allergen management plan to prevent cross-contamination. We take food safety and customer safety seriously, and we have stringent processes in place to ensure the integrity of our Allergy-Friendly Meals.

To ensure the safety of our Allergy-Friendly Meals, we conduct regular testing for allergen residue. Each production batch of our meals undergoes testing against target allergens, using lateral flow devices (LFD). These qualitative strip tests detect possible cross-contamination and verify the effectiveness of our sanitation process and allergen control plan. The table below lists the stated limit of detection (LOD) for each allergen.

Please note that our meals do not contain fish and pecan ingredients, so the validation test for these allergens is not performed in our kitchen.

Allergy-Friendly Meals will be sent cold and must be heated per instructions at the site. It is essential for the school to follow the heating instructions provided to ensure the meals are served at the appropriate temperature. Proper heating procedures help maintain the safety, quality, and taste of the meals, ensuring an optimal dining experience for the students.

We encourage all our school partners to carefully review the ingredient statement and nutrition panel of our Allergy-Friendly Meals and consider the individual needs of their students and determine if

these meals are suitable for them. If you have questions or concerns about the ingredients or allergen content

Meal design and compliance: Allergy-Friendly meals include a portion of protein, grain, and vegetables. Meals will not include milk or fruit. Students can be offered fruit from the main menu's fruit rotation, allergies permitting. Soy milk can be purchased separately through the A La Carte menus.

Delivery: Allergy-Friendly Meals will be delivered to your site according to your designated delivery schedule. Meals will be delivered in a designated container with a purple "Allergy-Friendly Meal" sticker. Please note that for privacy reasons, Revolution Foods will not be labeling meals with student names or identifiers. It is the school site staff's responsibility to ensure that Allergy Friendly meals get distributed to qualified students.

Preparation and consumption: Lunch/Supper meals are always delivered COLD and must be heated in an oven or microwave to an internal temperature of 165 degrees before consumption. Meals should be consumed on the intended consumption date and dispose of any leftovers. Breakfasts and snacks are typically shelf stable and should be consumed not later than their printed "best by" dates.

Please refer to the Centro Ordering Guide for details on how to navigate to the Allergy-Friendly Meal Program request page. Once there, you will be asked to provide:

1. Student's name or identifier (this can be a generic identifier according to your school policy, e.g. First Grader Ms. Soandso)
2. School Main Contact
3. Which meal types you are requesting (Breakfast, Lunch, and/or Snack)
4. Upload the entire Allergy-Friendly Meal Policy with signature page completed. (If you are unable to upload, please email the form to nutrition@revolutionfoods.com)

Respondent References

Proprietary

Reference 1

Organization Name	Green Dot Public Schools			
Contact Person	Darren Alexander			
Title	Purchasing Director			
Mailing Address	1149 South Hill Street, Suite 600, Los Angeles, CA 90015			
Phone Number	Office: (323) 565-1629			
Email Address	darren.alexander@greendot.org			
Dates of Service	Fall 2016-Present			
Number of Sites	24			
Meals Served	Breakfast <input checked="" type="checkbox"/>	Lunch <input checked="" type="checkbox"/>	Snack <input type="checkbox"/>	Supper <input type="checkbox"/>
Average Daily Meals	Breakfast 2,250	Lunch 4,000	Snack 1250	Supper 250

Reference 2

Organization Name	Roseland School District			
Contact Person	Patty Gallagher			
Title	Food and Wellness Manager			
Mailing Address	1691 Burbank Ave, Santa Rosa, CA 95407			
Phone Number	(707) 543-5205			
Email Address	pgallagher@roselandsd.org			
Dates of Service	August 2019 - Present			
Number of Sites	7			
Enrollment Count	2,500+			
Meals Served	Breakfast <input checked="" type="checkbox"/>	Lunch <input checked="" type="checkbox"/>	Snack <input type="checkbox"/>	Supper <input type="checkbox"/>
Average Daily Meals	Breakfast 1,330	Lunch 1,350	Snack	Supper

Reference 3

Organization Name	YMCA of Silicon Valley			
Contact Person	Doreen Hassan			
Title	Executive Director of Youth Development			
Mailing Address	550 S Winchester Blvd, Suite 250, San Jose, CA 95128			
Phone Number	(408) 351-6435			
Email Address	dhassan@ymcasv.org			
Dates of Service	2019 - Present			
Number of Sites	13			
Enrollment Count	1000			
Meals Served	Breakfast <input checked="" type="checkbox"/>	Lunch <input checked="" type="checkbox"/>	Snack <input type="checkbox"/>	Supper <input checked="" type="checkbox"/>
Average Daily Meals	Breakfast	Lunch	Snack	Supper 700

Fee Proposal

Prices must not include values for USDA Foods and must include all meal program equipment.

Two Rock Union School District

Meal	Rate
Breakfast	\$2.80
Lunch	\$4.15

Pricing Disclosures for Additional or Upgrade Options

- Special Therapeutic Meals – 9 major food allergens covered -milk, eggs, fish, shellfish, tree nuts, peanuts, wheat, and soybeans¹
Breakfast: \$ 3.50 Lunch: \$ 5.00
- Soy Milk – non medically needed: \$ 0.80 ea
- 3rd Party Pizza Meal Options: \$0.56 per lunch
- Onsite BBQs for Lunch: \$0.64 per lunch
- Salad Bar as Vegetable Side (price per meal): \$.50 per meal, sold in kits of 50 count
- National Commodity Processor Fee: 10% of creditable commodity usage

Service Description

All meals are available family style or pre-packed, based on school request. All meals are served complete and fully reimbursable by USDA & NSLP standards. Included with every meal: Meals delivered at proper serving temp, no equipment needed

- Full serving of vegetable
- Full serving of fruit or fruit juice
- Sporks & Napkin kit for each lunch and breakfast when appropriate
- Trays for lunch (breakfast trays may be purchased a la carte)
- Milk – 1%, Fat Free, & Chocolate options
- Meal appropriate condiments
- Transportation costs

By submission of this bid, the bidder certifies that in the event the bidder receives an award under this solicitation the bidder shall operate in accordance with all current applicable state and federal regulations.

Steven A. Holguin – Vice President of Business Development

Name and Title of Authorized Representative

Signature

4/18/2024

Date

¹ Special meals needed outside of the 9 major food allergens may result in a higher price, based on medical need.

Required Certifications

Certifications Regarding Lobbying, Debarment, Suspension, and Other Responsibility Matters

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 7 CFR, Part 3018, "New Restrictions on Lobbying," 7 CFR, Part 3017, "Government-wide Debarment and Suspension (Nonprocurement)" and 7 CFR, Part 3021, "Government-wide Requirements for Drug-Free Workplace (Grants)." The certification shall be treated as a material representation of fact upon which reliance will be placed when the SFA determines to award the covered transaction, grant, or cooperative agreement.

1. Lobbying

As required by Title 31, U.S. Code (U.S.C.) Section 1352, and implemented at 7 CFR, Part 3018, for a person entering into a grant or cooperative agreement over \$100,000, as defined at 7 CFR, Section 3018.105, the applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;
- (b) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with these instructions; and
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.



4/18/2024

Signature


Date

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31U.S.C.1352
(See next page for public burden disclosure)

Approved by OMB
No. 0348-0046

1. Type of Federal Action: a. Contract b. Grant c. Cooperative agreement d. Loan e. Loan guarantee f. Loan insurance N/A	2. Status of Federal Action: a. Bid/Offer/Application b. Initial Award c. Post-Award N/A	3. Report Type a. Initial filing b. Material change For Material Change Only: Year ___ Quarter ___ Date of last report _____ N/A
--	---	---

4. Name and Address of Reporting Entity <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee <input type="checkbox"/> Tier, if known Congressional District, if known:	5. 5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:
6. Federal Department Agency	7. 7. Federal Program Name/Description: CFDA Number, if applicable:
8. 8. Federal Action Number, if known:	9. Award Amount, if known
10. A. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):	c. Individuals Performing Services (including address if different from 10A (last name, first name, MI)
11. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: 
	Print Name: Steven Holguin
	Title: Vice President, Business Development
	Telephone Number: (323) 838-5555
	Date: 4/18/2024


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Reproduction Standard Form LLL
(Rev. 7-97)

Debarment, Suspension, and Other Responsibility Matters

As required by Executive Order 12549, Debarment and Suspension, and implemented at 7 CFR Part 3017, Section 3017.510, for prospective participants in primary covered transactions, as defined at 7 CFR Part 3017.200:

- A. The contractor certifies that it and its principals:
- a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or Local) terminated for cause or default.
- B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

<u>Revolution Foods</u> Contractor/Company Name	<u>Two Rock Union School District NSLP</u> PR/Award Number or Project Name
<u>Steven A. Holguin - Vice President of Business Development</u> Name and Title of Authorized Representative	
 Signature	<u>4/18/2024</u> Date

Byrd Anti Lobbying Amendment Certification

The undersigned, Revolution Foods, PBC certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
4. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
5. The Contractor, Revolution Foods, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 *et seq.*, apply to this certification and disclosure, if any.



Signature of Vendor's Authorized Representative

Vice President, Sales & Marketing

Title

4/18/2024

Date

Buy American Provision Compliance

BUY AMERICAN PROVISION CERTIFICATION FORM FOR FOOD PURCHASES
 Not all Items are purchased for ALL SFA's Depending on Contract and
 School Preferences as of June 2018

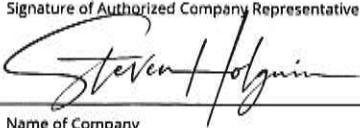
SFA Names: Two Rock Union School District

The Buy American Provision (7 CFR Part 210.21(d)) requires School Food Authorities to purchase, to the maximum extent practical, domestically grown and processed foods. "Domestic" is defined as a product that is grown in the United States, or with processed food items, the product must be processed in the United States of food that is produced and grown domestically in the United States. Any product processed by a responsive vendor must contain over 51% of the food component, by weight or volume, from U.S. origin.

VENDORS MUST CERTIFY EITHER: (CHECK NUMBER 1 OR 2)	
<input type="checkbox"/>	1. I certify that all food products bid by my company are 100% produced in the U.S., or processed in the U.S. with the final processed product including over 51% of food that was grown in the U.S.
<input checked="" type="checkbox"/>	2. I certify that all food products bid by my company are 100% produced in the U.S., or processed in the U.S. with the final processed product including over 51% of food that was grown in the U.S. with the EXCEPTION of the following items listed below.

NAME OF FOOD ITEM	COMPLETE BELOW AND CHECK THE APPROPRIATE REASON THE NON-DOMESTIC PRODUCT IS BID FOR EACH ITEM.
-------------------	--

Bananas	This product includes _____ % U.S. Content. The product is grown in
	<input checked="" type="checkbox"/> The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality. OR <input type="checkbox"/> The cost of the U.S. product is significantly higher than the non-domestic product. List prices and unit pack size below for item to be considered: \$ N/A / . N/A Price of Domestic or U.S. Grown Product Per Unit \$.25 / . each Price of Non-Domestically Grown Product Per Unit

Signature of Authorized Company Representative 	Title Vice President, Business Development	Date 4/18/2024
Name of Company Revolution Foods	Address 5743 Smithway Street, Commerce, CA 90040	

Certificate of Independent Price Determination

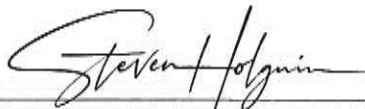
Both the SFA and Meal Vendor shall execute this Certificate of Independent Price Determination

Revolution Foods
Name of Meal Vendor

Two Rock Union School District
Name of School Food Authority

- A. By submission of this offer, the offeror (Meal Vendor) certifies and in the case of a joint offer, each party thereto certifies as to its own organization, that in connection with this procurement:
1. The prices in this offer have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other offeror or with any competitor;
 2. Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the offeror and will not knowingly be disclosed by the offeror prior to opening the case of an advertised procurement, directly or indirectly to any other offeror or to any competitor; and
 3. No attempt has been made or will be made by the offeror to induce any person or firm to submit or not to submit, an offer for the purpose of restricting competition.
- B. Each person signing this offer on behalf of the offeror certifies that:
1. He or she is the person in the offeror's organization responsible within the organization for the decision as to the prices being offered herein and has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above; or
 2. He or she is not the person in the offeror's organization responsible within the organization for the decision as to the prices being offered herein, but that he or she has been authorized in writing to act as agent for the persons responsible for such decision in certifying that such persons have not participated and will not participate, in any action contrary to (A)(1) through (A)(3) above, and as their agent does hereby so certify; and he or she has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above.

To the best of my knowledge, this vendor and its affiliates, subsidiaries, officers, directors and employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by state or federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract, except as follows (provide detail):



Signature of Vendor's Authorized Representative

Vice President, Sales & Marketing

Title

4/18/2024

Date

In accepting this offer, the SFA certifies that no representative of the SFA has taken any action that may have jeopardized the independence of the offer referred to above

Signature of SFA's Authorized Representative

Title

Date

NOTE: Accepting a Respondent's offer does not constitute award of the contract.

20 Day Cycle Menu Sample

Breakfast - Sample Menu²

Sample Menu		BREAKFAST				
Monday	Tuesday	Wednesday	Thursday	Friday	FEATURED ENTREES OF THE DAY	
1	2	3	4	5		
Frosted Flakes Cereal w/ Cinnamon Grahams	Vanilla Concha	Cinnamon Chex Cereal w/ Honey Grahams	Lemon Muffin	Cheerios Cereal w/ Cinnamon Grahams		
Cinnamon Delight Bar	Yogurt Parfait w/ Strawberries & Honey Grahams	Banana Bread	French Toast Stix	Blueberry Mini Muffin & String Cheese		
Orange (1/2 c) & Apple (1/2 c)	Banana (1/2 c)	100% Fruit Juice (4 oz) & Apple (1/2 c)	Orange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)		
6	9	10	11	12		
Frosted Flakes Cereal w/ Cinnamon Grahams	Vanilla Concha	Blueberry Chex Cereal w/ Honey Grahams	Blueberry Muffin	Cheerios Cereal w/ Cinnamon Grahams		
Coffee Cake	Cinnamon Waffles	Apple Berry ZeeZee Bar	Scrambled Egg & Cheese Breakfast Sandwich	Bagel w/ Cream Cheese		
Orange (1/2 c) & Apple (1/2 c)	Banana (1/2 c) & Pear (1/2 c)	100% Fruit Juice (4 oz) & Apple (1/2 c)	Orange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)		
15	16	17	18	19		
Frosted Flakes Cereal w/ Cinnamon Grahams	Vanilla Concha	Cinnamon Chex Cereal w/ Honey Grahams	Vanilla Muffin	Cheerios Cereal w/ Cinnamon Grahams		
Mantecada Sweet Bread	Bean & Cheese Burrito	Cinnamon Roll	Panake Stack Syrup	Cranberry Oatmeal Round		
Orange (1/2 c) & Apple (1/2 c)	Banana (1/2 c) & Pear (1/2 c)	100% Fruit Juice (4 oz) & Apple (1/2 c)	Orange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)		
22	23	24	25	26		
Frosted Flakes Cereal w/ Cinnamon Grahams	Vanilla Concha	Blueberry Chex Cereal w/ Honey Grahams	Pumpkin Spice Muffin "Seasonal Item!"	Cheerios Cereal w/ Cinnamon Grahams		
Cinnamon Delight Bar	Breakfast Cheese Tamale	Apple Empanada	Chicken Sausage Breakfast Sandwich	Blueberry Mini Muffin & String Cheese		
Orange (1/2 c) & Apple (1/2 c)	Banana (1/2 c) & Pear (1/2 c)	100% Fruit Juice (4 oz) & Apple (1/2 c)	Orange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)		

All entrées served with choice of 1% milk or fat free milk. All grain items offered are Whole Grain Rich. This institution is an equal opportunity provider. Menus are subject to change without notice.



² Pork items can always be substituted or removed from menus per school request

Lunch - Sample Menu³

Sample Menu **LUNCH**

K-8 Menu

Monday	Tuesday	Wednesday WEEKLY 5 FAVE	Thursday	Friday
Cheeseburger Oven Baked Fries	Baked Ziti w/ Tomato Basil Meat Sauce	Chicken Tamale w/ Seasoned Corn	Beef Nachos Original Popped Chips	Deep Dish Pepperoni Pizza
SANDWICH OF THE DAY				
Turkey & Cheese Torta Side of Baked Fries	Turkey Breast Sandwich on Whole Grain Roll Baby Carrots (1/2 c)	Smoked Turkey & Cheese Sandwich on Knot Roll Baby Carrots (1/2 c)	Italian Turkey Submarine Garbanzo Bean & Corn Salad	Turkey Breast Sandwich on Whole Grain Roll
Double Cheese Torta Side of Baked Fries	Soy Butter & Jelly Sandwich	Build Your Own Cheese Pizza Kit	Artisan Cheese Sandwich	Egg Salad Sandwich
Entrée Salad of the Day				
		Chicken Taco Salad Original Popped Chips Ranch Dressing	Chicken Caesar Salad Dinner Roll Caesar Dressing	Vegetable Chef Salad Original Popped Chips Ranch Dressing
FEATURED ENTREE OF THE DAY				
Chicken Patty Burger Oven Baked Fries	Chicken Alfredo Pasta w/ Steamed Broccoli	Chicken Enchilada w/ Creamy Green Salsa	Turkey & Bean Chili Corn Muffin	Beef, Bean & Cheese Burrito Hot Sauce
Cheese Melt Oven Baked Fries Ketchup	Cheesy Alfredo Pasta w/ Tomato Basil Sauce	Cheese Tamale w/ Seasoned Corn	Bean & Cheese Pupusa w/ Pinto Beans	Deep Dish Cheese Pizza
<i>Oven Baked Fries in Meal (3/4 c)</i>	<i>Baby Carrots (1/2 c)</i>	<i>Celery Sticks (1/4 c)</i>	<i>Baby Carrots (1/4 c)</i>	<i>Romaine Salad w/ Ranch Dressing</i>
<i>100% Fruit Juice (4 oz)</i>	<i>Orange (1/2 c)</i>	<i>Banana (1/2 c)</i>	<i>Apple Sauce (1/2 c)</i>	<i>Orange (1/2 c)</i>
Hot Dog Oven Baked Fries Ketchup	Chicken Nuggets w/ Mashed Potatoes	Chicken Noodle Soup Wheat Crackers *Seasonal Item!*	Chicken Burrito Bowl w/ Pinto Beans & Rice	Hamburger
Cheese Melt Oven Baked Fries Ketchup	Cheese Lasagna w/ Tomato Basil Sauce	Cheese Tamale w/ Seasoned Corn	Bean & Cheese Pupusa w/ Pinto Beans	Deep Dish Cheese Pizza
<i>Oven Baked Fries in Meal (3/4 c)</i>	<i>Baby Carrots (1/2 c)</i>	<i>Cucumber Slices w/Tajin (1/4 c)</i>	<i>Baby Carrots (1/4 c)</i>	<i>Lettuce, Tomato, Pickle Kit (1 c)</i>
<i>100% Fruit Juice (4 oz)</i>	<i>Orange (1/2 c)</i>	<i>Banana (1/2 c)</i>	<i>Apple (1/2 c)</i>	<i>Orange (1/2 c)</i>
Grilled Chicken Sandwich Oven Baked Fries Honey Mustard	Chicken Teriyaki Not So Fried Rice	Breakfast for Lunch: Pancake, Turkey Sausage & Seasoned Potatoes	Albondigas Meatball Soup Tortilla Chips *Seasonal Item!*	Macaroni & Cheese
Cheese Melt Oven Baked Fries Ketchup	Cheesy Baked Ziti w/ Tomato Basil Sauce	Cheese Tamale w/ Seasoned Corn	Bean & Cheese Pupusa w/ Pinto Beans	Deep Dish Cheese Pizza
<i>Oven Baked Fries in Meal (3/4 c)</i>	<i>Baby Carrots (1/2 c)</i>	<i>Celery Sticks (1/4 c)</i>	<i>Baby Carrots (1/4 c)</i>	<i>House Salad w/ Italian (1 c)</i>
<i>100% Fruit Juice (4 oz)</i>	<i>Orange (1/2 c)</i>	<i>Banana (1/2 c)</i>	<i>Apple Sauce (1/2 c)</i>	<i>Orange (1/2 c)</i>
Chicken Corn Dog Oven Baked Fries	Penne & Meatballs w/ Tomato Basil Sauce	Firecracker Chicken Yakisoba Noodles	Chicken Fajitas w/ Refried Beans, Peppers & Corn Whole Grain Tortillas	BBQ Beef Rob Sandwich
Cheese Melt Oven Baked Fries Ketchup	Cheese Lasagna w/ Tomato Basil Sauce	Cheese Tamale w/ Seasoned Corn	Bean & Cheese Pupusa w/ Pinto Beans	Deep Dish Cheese Pizza
<i>Oven Baked Fries in Meal (3/4 c)</i>	<i>Baby Carrots (1/2 c)</i>	<i>Cucumber Slices w/Tajin (1/4 c)</i>	<i>Baby Carrots (1/4 c)</i>	<i>Romaine Salad w/ Ranch Dressing</i>
<i>100% Fruit Juice (4 oz)</i>	<i>Orange (1/2 c)</i>	<i>Banana (1/2 c)</i>	<i>Apple (1/2 c)</i>	<i>Orange (1/2 c)</i>
				
All entrées served with choice of 1% milk or fat free milk. All grain items offered are Whole Grain Rich. This institution is an equal opportunity provider. Menus are subject to change without notice.				

³ Pork items can always be substituted for or removed from any menu per school request

Snack – Sample Menu

Sample Menu		SNACK		
Monday	Tuesday	Wednesday	Thursday	Friday
FEATURED ENTRÉE OF THE DAY				
WG Cinnamon Crackers (1G) <i>Apple (3/4 c)</i>	WG Chex Mix (1G) <i>100% Fruit Juice (6 oz)</i>	WG Churro Baked Chips (1G) <i>Orange (3/4 c)</i>	WG Apple Cinnamon Multi-Grain Bar (1G) <i>Apple (3/4 c)</i>	WG Rice Krispie Treat (1G) <i>Pear (3/4 c)</i>
WG Strawberry Multi-Grain Bar (1G) <i>Apple (3/4 c)</i>	WG Mini Vanilla Loaf (1G) <i>100% Fruit Juice (6 oz)</i>	WG BBQ Baked Chips (1G) <i>Orange (3/4 c)</i>	WG Cheddar Crackers (1G) <i>Apple (3/4 c)</i>	WG Honey Crackers (1G) <i>Pear (3/4 c)</i>
WG Pretzels (1G) <i>Apple (3/4 c)</i>	WG Nacho Baked Chips (1G) <i>100% Fruit Juice (6 oz)</i>	WG Mini Lemon Muffin (1G) <i>Orange (3/4 c)</i>	Sunflower Seeds (1 MA) <i>Apple (3/4 c)</i>	WG Cheddar Crackers (1G) <i>Pear (3/4 c)</i>
WG Cheese Puffs (1 G) <i>Apple (3/4 c)</i>	WG Pizza Crackers (1G) <i>100% Fruit Juice (6 oz)</i>	WG Churro Baked Chips (1G) <i>Orange (3/4 c)</i>	WG Wheat Crackers (1G) <i>Apple (3/4 c)</i>	WG Rice Krispie Treat (1G) <i>Pear (3/4 c)</i>

revolution foods All grain items offered are Whole Grain Rich. This institution is an equal opportunity provider. Menus are subject to change without notice.

Customer Service Support & Resolution

Since our initial founding, Revolution Foods has held a long commitment to quality of service and dedication to putting our schools' needs first. Though extremely diverse in our services, our company has an expectation of workers to be professional, productive, respectful, and responsive to our school's needs. No matter which meals we serve, it is of the utmost importance to our company that we are providing meals and levels of service that meet or exceed our schools' expectations.

Occasionally there are moments where school staff, parents, or students believe we have missed the mark and expected level of service. When that occurs, it is extremely important to us that the school staff know the proper people and channels to voice their concerns or feedback.

Revolution Foods has a well-defined customer service plan in place for addressing and escalating customer needs and concerns. The plan usually involves multiple levels of escalation to ensure that issues are resolved efficiently. Here is a general outline:

1. **Frontline Resolution- Customer Service Manager:**

- Each school within Revolution Foods is assigned a Customer Service Manager to handle day-to-day questions and concerns.
- Initial contact with customer service manager who attempts to resolve the issue promptly.
- Frontline staff are familiar with the school's needs and are trained to handle common complaints and concerns.

2. **Director Escalation:**

- If the issue is not resolved at the frontline level, it is escalated to the Director of Customer Service.
- Director has additional authority and resources to address more complex problems.

3. **Specialized Teams:**

- Certain issues may be escalated internally to specialized teams within the customer service department, such as a technical support team, nutrition team or a quality assurance team.

4. **Executive Escalation:**

- For unresolved or critical issues, there may be a final escalation to executive-level management who will take direct action to resolve the problem.

Management Structure for Customer Personnel:

- The management structure for customer service personnel typically includes:
 - Customer Service Manager (Frontline)
 - Director of Customer Service
 - VP of Customer Service and Nutrition
 - Executive Management

Expected Response Times, Follow Through, Follow Up:

- Response Times: FSMCs usually have predefined response time targets for different levels of issues. For example, truck running behind would receive immediate response whereas order adjustments for the following week may get an end of day response. Acknowledgement of request however is to be within the half hour on non-urgent matters.
- Follow Through: Customer service personnel are expected to follow through on each case until it is resolved, providing regular updates to the customer.
- Follow Up: After resolution, there may be a follow-up process to ensure customer satisfaction and gather feedback for continuous improvement.

Non-Adherence to Procedures:

- Failure to adhere to customer service procedures may result in disciplinary action for the personnel involved.
- Continuous non-compliance may lead to additional training, reevaluation of job responsibilities, or other corrective measures.
- Revolution Foods may also use feedback from customer complaints to improve its customer service processes.

It's important to note that the specific details may vary based on the policies set forth with the individual customer based on needs

Online Meal & Drink Ordering

With Revolution Foods, you have tremendous control over the meals and drinks you receive. Revolution Foods is not the type of vendor to impose any predetermined values or food views on your stakeholders. We believe that you know your students best and you know what their needs, goals, and likes are. It's that reason that Revolution Foods provides you with control over several of your ordering processes and will always work with you to assure that your sites order at the optimal levels to ensure student satisfaction and maximum participation.

Online Meal Ordering

How frequently are orders submitted?

Menus for the subsequent month are released by the 5th of each month. Two Rock Union School District assigned Customer Service Manager would collaborate with school site staff to go over the menu and use the feedback along with hard POS data to drive the monthly order. Orders should be fully submitted by the 10th of each month and Two Rock Union School District staff can download a copy of the meals ordered along with exact numbers for each item ordered.

How can schools modify their orders? How close to the service date can school modify their orders?

School site staff can collaborate with their Customer Service Manager and modify the orders up to Tuesday at 4pm for the following school week. Pending availability, options to modify include changing the item ordered, increasing or decreasing orders, adding sack lunches, and more. Each Tuesday at 4pm, the system locks the order in for the subsequent week. In cases of emergency, we are occasionally able to increase or decrease orders with 24–48-hour notice by calling your Customer Service Manager.

Meal Ordering

Every day, Revolution Foods provides you with the option to order from at least two (2) breakfast meals and from at least three (3) lunch meals. Schools are encouraged to mix up their orders to provide their students with the greatest amount of variety possible. Your daily options include:

Breakfast

1. Featured Entrée of the Day
2. Cereal
3. Vegetarian Entrée in cases where the Featured contains meat

Lunch

1. Daily Selection from the "Fave 5" Menu
2. Featured Hot Entrée of the Day
3. Hot Vegetarian Entrée of the Day
4. Featured Sandwich, Salad, or Soup Entrée of the Day
5. Seasonal Specials

Milk Ordering

Revolution Foods provides you with full control within our ordering system to create the exact milk type

ratio that works for your school. Want only white milk, no chocolate? No problem! Want chocolate milk only on Fridays? Easy!

As you can see in the images below, you can pick the exact percentages of your order for each type of milk. Once you preset your ratios, your milk orders will auto populate into the ordering system without you having to tally them up each time.

Milk Ordering Options

Change Percentages ✕

Program Menu



Lunch Menu HS



Same Last Month Percentages

Milk:

Menu	Mon	Tue	Wed	Thu	Fri
1% White Milk	10	10	10	10	10
Fat Free White Milk	10	10	10	10	10
Fat Free Chocolate Milk	70	70	70	70	70
Fat Free Strawberry Milk	5	5	5	5	5
Total	95	95	95	95	95

Juice Options

Some schools elect not to use 100% fruit juice as a fruit option within the meal pattern. This is yet another area where Revolution Foods provides you with full control. You can have your site set as a “No Juice” or “Juice only 1x per week” school. In that way, Revolution Foods will provide your students with an extra serving of fresh fruit instead of juice. This set up isn’t preset in the ordering system, rather it’s a special set up that can be arranged in collaboration with your Customer Service Manager.

Field Trip and Special Activity Meals

Revolution Foods has a simple online request process for field trip sack lunches. Field trip requests generally require 1-2 weeks' notice and special services such as separating the meals by bus count or site can be provided at no additional charge. Sack lunches are then delivered to the school at the requested time. Sack lunches for those students that receive special meals must be identified on the Field Trip request form.

Delivery Plan

We will deliver daily based on a schedule that works for your location and staff. The final delivery window will be agreed upon before meal service starts. If meals need to be delivered during off hours, we will require the appropriate entrance keys and codes. Training, guidance, or signage will need to be provided by kitchen/ cafeteria staff so our drivers will know where to place each item.

Routing + Managing the Fleet

Maintaining our fleet of delivery trucks is essential to our performance and mission. Our Dispatch Manager tracks mileage, schedules service regularly, and ensures all refrigerated vehicles are operating correctly. The Director of Operations also reviews to streamline operations as needed.

To create efficient routes, we take the following steps:

- Develop delivery plans for sites based on program and mealtimes
- Perform route and delivery dry-runs two weeks prior to service start
- Re-evaluate routes and adjust as needed
- Finalize routes and perform final dry run(s) immediately prior to start

Commitment to Safety

Each culinary center adheres to a HACCP, ensuring meal preparation and delivery processes are in accordance with state and local health codes.

Our drivers receive thorough training on food safety, delivery route management, and additional topics such as managing parking lots, driving around buses, and handling school and holiday traffic.

Upon delivery, drivers unload and place meals in the designated locations, then measure and record meal temperatures again. Finally, we confirm the order with Two Rock Union School District on-site point of contact. Two Rock Union School District is responsible for all food components and food safety concerns once meals are delivered.

Web-based Transportation Monitoring

We have equipped all trucks with Samsara technology, providing a web-based monitoring system to track delivery vehicles. This GPS tracker allows us to monitor vehicles in real-time, which enhances communication with drivers and enables us to report and analyze data to better serve our partners.

Vehicles are also equipped with a cold chain monitoring system, allowing for remote monitoring of the cooler/cold storage temperature in real-time and storing historical temperature information in a centralized log online.

As a second measure of control, we also have digital thermometer gauges in each vehicle allowing the driver to monitor the cooler's temperature throughout the delivery. Cold food temperatures are taken manually upon delivery at the sites and recorded on the delivery packing slip. Temperatures are then recorded on a log at the local distribution center.

Additional Documents – Non-Required

Food Philosophy, Planning, & Innovation

Kid-Inspired, Chef-Crafted™

We build lifelong healthy eaters by making great tasting, healthy food that is kid-inspired, chef-crafted™. Our mission and unique process of designing meal programs set us apart as the recognized leader in student nutrition and health... and it's kid approved!



Sourcing and Ingredient Standards

Our sourcing standards ensure carefully sourced, high-quality ingredients. We believe your students' health and wellness comes first, which is why we've developed our own strict, clean-label standards. Our "Never Ever List" ensures your students will be eating real food, and nothing more.



Exceeding USDA Minimum Standards

Our menus meet and exceed HHFKA nutrition standards to promote a healthy eating pattern. We've had internal ingredient standards since our founding in 2006.

- Nutrient-dense food group offerings
- Ahead of sodium targets
- 0g trans fat & no partially hydrogenated oils
- Sugar limits (1 oz grain eq ≤ 8 grams; 2 oz eq grain ≤14 grams)
- Fresh fruit – nothing canned
- Always delicious food

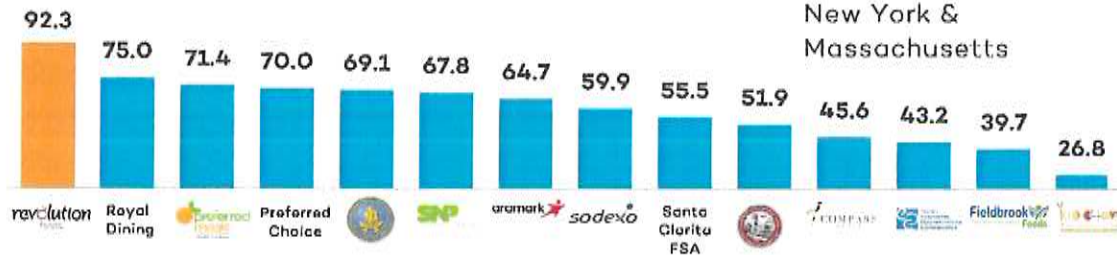
Positive Outcomes

We all know hungry children cannot learn. The following studies Revolution Foods meals have been proven as the clear leaders in measures of “healthiness” in numerous academic studies.



Research from UC Berkeley confirms healthy school meals not only drive positive academic outcomes for our students but are also one of the least expensive intervention methods to set our youth up for success.

- 4** Average percentile points healthier school meals could raise student achievement by
- #1** Rank of Revolution Foods meals vs. other school meal providers in Healthy Eating Index (HEI)*



Research from KKS Advisors on behalf of W.K. Kellogg Foundation found schools that served Revolution Foods meals saw significant improvement in students’ performance in English and small positive effects on math results and attendance

13%

Improvement in English Language Arts (ELA) results observed in schools served by Revolution Foods vs. control schools across Louisiana, New York & Massachusetts

¹ “School Meal Quality and Academic Performance”; Michael L. Anderson et. al; 2018.

² “Mission Aligned Framework for Investing: Maximizing the Impact of the W.K. Kellogg Foundation’s Mission Driven Investment Portfolio”; KKS Advisors; 2019.

Menu Offerings

We offer every type of meal compliant with Child Nutrition Programs and can fully customize our menus to include hot or cold meals, served unitized, in individual portions, or buffet-style. All our meals are compliant with the National School Lunch Program and the Seamless Summer Option (SSO) for grades K-5, 6-8, 9-12.

Menu Platforms

Breakfast	We offer hot and cold breakfast, with the option to unitize cold breakfast items for easy service in the classroom. Every breakfast is served with fresh fruit, whole grains, and white milk.
Lunch	<p>We offer hot and cold lunch, including vegetarian and dairy-free options, daily. Every lunch includes healthy carbohydrates, lean proteins, fresh fruits, and vegetables. Condiments (e.g., ketchup, mustard, mayo, and hot sauce) are available to order by the case to pair with meals. Dressings with salads and wraps are provided as designed with each lunch.</p> <p>Hot lunch entrees are offered in either Buffet-style or individually portioned packaging, depending on your school's serving needs. Vegetables are provided buffet style. Ranch dressing is offered once per week to pair with the vegetables of the day. We also offer a salad bar option up to two days per week offering fresh cut lettuce, various add-ons and two dressing options for an additional fee.</p>
Snack	Each snack contains two items such as fruit, string cheese, crackers, snack bars, sunflower seeds, and sunbutter. Ask your local team for more information on our Smart Snacks if you need to order by the case.
Supper	Our supper platforms include Full Fresh Supper (hot and cold options) and Grab 'n' Go (cold only). Every supper includes healthy carbohydrates, lean proteins, fresh fruits, and vegetables. All meals are individually packaged to facilitate easy service.
FFVP	The USDA Fresh Fruit and Vegetable Program (FFVP) allows school leaders to create healthier and more exciting school environments by expanding the variety of fruits and vegetables K-5 students experience. We'll work with you to develop a menu that best suits your students.
Faculty Meals	Meals for faculty and staff can be added to deliveries when ordered with student meals. Student and faculty menus are the same.
Field Trip Meals	Sack lunches are available for field trips and are generally delivered the day prior to the field trip so staff and students can be prepared and ready on the big day with 7-10 day notice. Field trip lunches contain the entrée, fruit and vegetable with milk served separately.
Back Up & Contingency Meals	Our back up and contingency meals will provide you with peace of mind. We provide an option to purchase frozen meal components or shelf stable options, depending on needs. Both types of meals can be stored on-site and utilized in case of emergency. These meals meet the same nutritional quality and clean-label ingredients standards you can expect from all our meals.

Offer vs. Serve

Our breakfast and lunch programs follow the Offer versus Serve (OvS), a strategy designed to give students independence while also reducing waste.

Under OvS, fruit, vegetables, and milk are provided buffet-style for students to select a compliant meal. Breakfast entrées may be unitized with fruit, with just milk provided buffet-style. This service style ensures efficiency and waste reduction while providing students the opportunity to build their own meal out of their preferred components.

Healthy Hunger-Free Kids Act

School Food Authorities can earn an additional 7 cents reimbursement per lunch that is certified to be compliant with the meal pattern requirements specified in the Healthy Hunger-Free Kids Act (HHFKA). Revolution Foods meals are HHFKA compliant. To demonstrate compliance, we provide:

- One week of menus (lunch and breakfast, for each group as applicable)
- Detailed menu worksheets of food components and portions including vegetable subgroups
- Nutrient analysis of calories and saturated fats

Buy American

The Richard B. Russell National School Lunch Act includes a Buy American provision which requires that School Food Authorities operating school meal programs purchase domestically produced and processed foods to the maximum extent possible. We comply with the Buy American provision.



USDA Donated Foods Program

To maximize USDA foods usage in our meals, we recommend all entitlement be allocated to DoD Fresh; since the program allows for the maximum use of fresh, unprocessed, additive-free fruits and vegetables with minimal cost and administrative work to Principle Academy.

We are a USDA NPA commodity processor and hold a state participation agreement to use select brown box fresh fruits and vegetables and select frozen vegetables.

Donated foods and DoD Fresh products are credited to a minimum of 100% of published rates when delivered to the school for use and shown on monthly invoices.

Menu Cycle+ Allergens

We release monthly menus one month in advance detailing our various offerings. Our menus are based on a 4-week cycle ensuring students have a variety of options throughout the month. Nutritional data is provided no later than one (1) week in advance of service. This includes:

- Monthly Menu Portion Detail to demonstrate compliance with the National School Lunch Program/SSO for grades K-5, 6-8, 9-12.
- Carbohydrate Report to assist with ordering for students with diabetes.
- Allergen Report tracking the eight allergen components as defined by the Food Allergen Labeling and Consumer Protection Act of 2004 (FALCPA) to assist staff in ordering for special meal accommodations. Eight allergens are: wheat, dairy, eggs, soy, shellfish, fish, peanuts, and tree nuts.

We do not use peanut or tree nut ingredients in any of our recipes. We do not handle peanuts or tree nuts on our food production floor. However, we may bring in prepackaged baked goods that are produced in facilities that may handle and process nuts.



MILK



EGG



TREE NUTS



PEANUTS



WHEAT



FISH



CRUSTACEAN
SHELLFISH



SOY

Menu changes or substitutions may be required due to unforeseen or emergency circumstances; if a substitution is required, we will communicate the need to your designated point of contact.

Students with special dietary needs must have a signed statement by a medical doctor or a recognized medical authority on file. We can only accommodate the top eight major allergens.

We are NOT capable of modifying texture, providing items outside of those we source (i.e. nutritional supplements), or changing the nutritional profile of individual menu items or foods to meet any of the needs associated with disabilities.

Meal Presentation and Packaging Sustainability

We've invested in environmentally friendly, easy-to-use, and proprietary packaging and presentation materials so our meals not only taste amazing, but also *look* delicious, fresh, and fun. Based on student and administrative feedback and features a positive call to action and colorful graphics.



Café-Style unitized meals- A colorful film seal gives our entrées a café-inspired look that appeals to kids, with a clear window for visibility. CPET plastic containers are #1 recyclable and made with 35% post-consumer recycled plastic. Our anti-fog film - reduces condensation, maximizing visibility of ingredients and appetite appeal.

Ballpark-Style unitized meals- Playful branded flow-wrapping for sandwiches, wraps, burgers, and dogs; utensils provided with this offering are recyclable with an option to purchase compostable. Trays & napkins are compostable. Overwrap film is made from 35% post-consumer recycled plastic. Some ballpark-style meals come in a plastic tray which is #6 recyclable.



Buffet-style meals - Hot lunch entrées designed to be served on a cafeteria line, scooped to order, with compliant sides and optional unitized additions to create a familiar, home-style experience for students. Schools serving buffet-style meals must ensure a food safe handling environment for food service. Plastic utensils are recyclable with option to purchase compostable. Napkins are compostable. Please contact your Customer Success Manager for more information about how we can launch buffet-style meals at your school!



Sample Breakfast Items Served

Below is a list of the wide array of products we serve throughout the school year. Every meal is served with 8 ounces of rBST-free non-fat or reduced fat milk. We are constantly evaluating our menu, testing new recipes, and sampling new products at schools. To better serve our students, we encourage schools to provide us feedback regularly and engage their parents and students on favorite healthy foods.

- Sausage and Cheese Bagel
- Green Chile & Potato Burrito
- Cheese & Green Chile Tamale
- Chicken & Waffle
- Whole Grain French Toast Sticks
- Whole Wheat Coffee Cake
- Apple Cinnamon Chewy Breakfast Bar
- Whole Grain Pan Dulce
- Whole Wheat Grilled Cheese Sandwich
- Blueberry Pancake Sandwich
- Breakfast Bean & Cheese Burrito
- Bagel-Ful Fruit Bars
- Egg & Sausage Burrito
- Turkey Sausage & Cheese Croissant
- Low Fat Yogurt & Nut Free Granola
- Country Biscuit w/ Turkey Sausage Gravy
- Apple Oatmeal Bar

- Mini Maple Corn Dogs
- Sausage Croissant Sandwich
- Mini Cinnamon Buns
- Reduced Sugar Frosted Mini-Wheats
- Reduced Sugar Frosted Flakes
- Reduced Sugar Cinnamon Toast Crunch
- Whole Grain Mini Pancakes
- Blueberry/Apple Mini Loafs
- Whole Wheat Pan Dulce
- Whole Wheat Zucchini Bread
- Whole Wheat Banana Bread
- Whole Grain Mini Pancake
- Whole Wheat Bagel with SunButter and Jelly
- Whole Wheat Bean and Cheese Burrito
- Whole Wheat Blueberry Muffin
- Proball and String Cheese
- Whole Wheat Round - Oatmeal Raisin Flavor



Sample Lunch Items Served

Below is a list of the wide array of products we serve throughout the school year. Every meal is served with 8 ounces of rBST-free non-fat or reduced fat milk. We are constantly evaluating our menu, testing new recipes, and sampling new products at schools. To better serve our students, we encourage schools to provide us feedback regularly and engage their parents and students on favorite healthy foods.

- Chicken & Cheese Tamales
- Diced Pollo Bowl w/ Beans & Mexican Brown Rice
- Ground Turkey & Cheese Lasagna
- Ground Turkey & Cheese Nachos
- Red or Green Chicken Enchiladas
- Chicken Chile Verde
- Pick Up Stix House Chicken & Veggies
- Domino's Pizza School Smart Slice
- Beef Hamburger w/ Lettuce, Tomato and Pickle
- Cheese Ravioli
- Teriyaki Chicken & Noodles
- Beef & Cheese Nachos
- Orange Chicken & Chow Mein Noodles
- Pizza Calzone
- Country "Fried" Pork Chop w/ Gravy
- Baked Fish Patty Burgers
- Sloppy Joe Burgers
- Bean & Cheese Burrito w/ Salsa
- Green Chile & Cheese Pupusas
- Chicken Fajitas & Beans
- Baked Breaded Chicken Patty Burgers
- Beef/Chicken & Bean Burritos
- Chicken & Cheese Burrito

- Chicken Fettuccini Alfredo
- Chicken Teriyaki w/ Vegetables and Brown Rice
- Sweet & Sour Chicken w/ Chow Mein Noodles
- Pizza Hut A+ School Slice
- Breaded Chicken Bites w/ Mashed Potatoes
- Chicken Fajitas w/ Spanish Brown Rice
- Beef & Bean Chili Bowl
- Chicken Italian Sandwich
- Beef & Vegetable Picadillo w/ Spanish Brown Rice
- Ham/Turkey & Cheese Sandwich
- Cajun Chicken Wrap
- BBQ Riblet Sandwich
- Chinese Chicken Salad
- Penne Pasta w/ Meat Sauce
- Philly Cheese Steak Sandwich
- Rotini Pasta w/ Meat Sauce
- Chicken Taquitos w/ Refried Beans
- Spaghetti w/ Ground Turkey Marinara
- Tuna Salad Sandwich
- Turkey Steak w/ Mashed Potatoes
- Turkey/Beef Hot Dog
- Macaroni & Cheese
- Hot Roast Beef Sandwich



HENRIS ROOFING COMPANY

741 Petaluma Blvd. South

Petaluma, CA 94952

Phone (707) 763-1535 FAX (707) 763-2357

BID PROPOSAL

BID DATE: 4/10/24

SB#40865

DIR#1000006448

TO: two rock unified school district

PROJECT: back building

SECTION: tpo overlay

SCOPE:

- Demo existing gutters, edge metals, pipe jacks etc
- Prep roof to receive new roofing
- Install nailers where insulation steps down at overhangs
- Mechanically fasten ½" fan fold over tar and gravel roof
- Install new 5" seamless gutters connecting into existing down spouts
- Mechanically fasten 60 mil Mulehide tpo
- Roof in all curbs and pipes associated with reroof section
- install clad edge metal at gutter edge
- install 3 new sleepers where conduit is falling down roof slope
- reattach conduit to new sleepers
- provide walk pads across building for traction
- provide 20 year ndl warranty and 3 year workmanship warranty

BID PRICE: \$112,976.00

ADDENDA: n/a

EXCLUDES: permits, bonds, testing fees, carpentry, plumbing, electrical, and mechanical, metal coping, counter flashing, joint sealing, poly iso, shop drawings, testing drains, cricket's taper system, gutters, and down spouts.

Notes: ac units are low lying and may need to be raised

proposal is good for 30 days and material is subject to availability, Henris roofing reserves the right to requote & update material pricing.

ESTIMATOR: Nick Martin



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

**AGENDA
BOARD OF TRUSTEES
TWO ROCK UNION SCHOOL DISTRICT
PUBLIC HEARING**

**June 13, 2024
Open Session 5:30 PM
STEAM Lab Room 12**

1. CALL TO ORDER

A. ROLL CALL

2. PUBLIC HEARING

**Public Hearing 2024-2025 Local Control Accountability Plan (LCAP) and Local Indicators for
2024/25 - 2027/28 school years.**

Public Hearing 2024-2025 Budget for Two Rock Union School District.

***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.***

Board of Trustees

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

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-6th 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 3-year Average ADA

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 1st 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:

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)	
	135.37	124.20	(11)	3-YEAR AVG
BEGINNING FUND BALANCE:	\$1,741,125	\$1,718,654	(\$22,471)	(2019-20; 2020-21; & 2021-22)
REVENUES				
Local Control Funding Formula (LCFF)				
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
Federal Revenues				
8110 Impact Aid	\$431,114	\$350,000	(\$81,114)	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$431,114	\$350,000	(\$81,114)	
State Revenues				
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	
Local Revenues				
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)	
TOTAL REVENUES	\$2,169,887	\$1,990,666	(\$179,221)	
OTHER FINANCING SOURCES				
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	
TOTAL REVENUES & OTHER SOURCES	\$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	ADOPTED	Variance	
	BUD REV #4 6/13/2024 (A)	BUDGET (24-25) 6/13/2024 (B)		
EXPENDITURES				
Indirect/Direct Cost				
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	
TOTAL EXPENDITURES	\$1,699,514	\$1,857,541	\$158,027	
OTHER FINANCING USES				
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)	
TOTAL EXPENDITURES & OTHER USES	\$1,879,514	\$1,957,541	\$78,027	
EXCESS OF REVENUES OVER EXPENSE	(\$22,470)	(\$235,297)	(\$212,827)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$158,611	\$156,260	(\$2,351)	
Local Site Donations	\$0	\$0	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties Available	\$158,611	\$156,260	(\$2,351)	5% Reserve
	\$1,399,432	\$1,168,837	(\$230,595)	
TOTAL ENDING FUND BALANCE:	\$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)	
BEGINNING FUND BALANCE:	\$490,767	\$318,833	(\$171,934)	
REVENUES				
Local Control Funding Formula (LCFF)				
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 Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$20,176	\$18,821	(\$1,355)	Special Education Est.
Total LCFF	\$20,176	\$18,821	(\$1,355)	
Federal Revenues				
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
Total Federal Revenues	\$219,010	\$106,148	(\$112,862)	
State Revenues				
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
Total State Revenues	\$408,606	\$322,733	(\$85,873)	
Local Revenues				
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
Total Local Revenues	\$160,130	\$132,700	(\$27,430)	
TOTAL REVENUES	\$807,922	\$580,402	(\$227,520)	
OTHER FINANCING SOURCES				
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	
Total Other Financing Sources	\$312,843	\$268,422	(\$44,421)	
TOTAL REVENUES & OTHER SOURCES	\$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)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
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)	IC @ 10.65% > 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$42,830	\$25,789	(\$17,041)	
TOTAL EXPENDITURES	\$1,292,699	\$1,167,657	(\$125,042)	
OTHER FINANCING USES				
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	
TOTAL EXPENDITURES & OTHER USES	\$1,292,699	\$1,167,657	(\$125,042)	
EXCESS OF REVENUES OVER EXPENSE	(\$171,934)	(\$318,833)	(\$146,899)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$318,833	\$0	(\$318,833)	ELOP, Ed Effect, Learning Recovery, Music Grt
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
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	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$318,833	\$0	\$318,833	

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

	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)	
PUBLIC HEARING/ADOPTED BUDGET				
Average Daily Attendance (ADA)	135.37	124.20	(11)	3-year average ADA
BEGINNING FUND BALANCE:	\$2,231,892	\$2,037,488	(\$194,404)	
REVENUES				
Local Control Funding Formula (LCFF)				
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)	
Federal Revenues				
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)	
State Revenues				
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)	
Local Revenues				
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)	
TOTAL REVENUES	\$2,977,809	\$2,571,068	(\$406,741)	
OTHER FINANCING SOURCES				
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	
TOTAL REVENUES & OTHER SOURCES	\$2,977,809	\$2,571,068	(\$406,741)	

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)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
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	
TOTAL EXPENDITURES	\$2,992,213	\$3,025,198	\$49,829	
OTHER FINANCING USES				
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)	
TOTAL EXPENDITURES & OTHER USES	\$3,172,213	\$3,125,198	(\$30,171)	
EXCESS OF REVENUES OVER EXPENSE	(\$194,404)	(\$554,130)	(\$371,570)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$318,833	\$0	(\$318,833)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$158,611	\$156,260	(\$2,351)	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties Available	\$158,611	\$156,260	(\$2,351)	5% Reserves
	\$1,399,432	\$1,168,837	(\$230,595)	
TOTAL ENDING FUND BALANCE:	\$2,037,488	\$1,483,358	(\$554,129)	

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 94852

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 94852

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@trued.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form D1CS). 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	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
5a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
5b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	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 to 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)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	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	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)		X
		• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
S10	LCAP Expenditures	• Adoption date of the LCAP or an update to the LCAP: 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 CEO 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

X 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
5760 Skyline BLVD, Windsor, CA 95492; 707-836-0779 ext 120

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

Signed _____

Date of Meeting: June 20, 2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Chris Thomas
Title: Chief Business Official, Consultant
Telephone: 707-782-6817
E-mail: cthomas@trusd.org

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	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		
78	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

MYP	Multiyear 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	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)	
A. REVENUES									
1) LCFF Sources		8010-8099	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		8100-8299	431,114.00	218,010.00	650,124.00	350,000.00	106,148.00	456,148.00	-29.6%
3) Other State Revenue		8300-8599	26,147.00	408,608.00	434,755.00	33,997.00	322,753.00	356,750.00	-17.9%
4) Other Local Revenue		8600-8799	117,253.00	160,120.00	277,373.00	106,139.00	132,700.00	238,839.00	-13.9%
5) TOTAL, REVENUES			2,169,887.00	607,922.00	2,777,809.00	1,990,666.00	580,402.00	2,571,068.00	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	686,075.00	113,450.00	799,525.00	780,845.00	102,286.00	883,131.00	10.5%
2) Classified Salaries		2000-2999	221,861.00	67,187.00	289,048.00	240,876.00	74,860.00	315,476.00	9.1%
3) Employee Benefits		3000-3999	334,892.00	123,435.00	458,327.00	398,873.00	113,877.00	512,750.00	11.9%
4) Books and Supplies		4000-4999	117,980.00	217,874.00	335,854.00	94,000.00	202,062.00	286,062.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	381,536.00	654,593.00	1,036,129.00	366,936.00	630,843.00	995,779.00	-3.5%
6) Capital Outlay		6000-6999	0.00	73,330.00	73,330.00	0.00	19,000.00	16,000.00	-75.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	42,830.00	42,830.00	85,660.00	25,789.00	25,789.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	1,898,514.00	1,292,699.00	2,992,213.00	1,857,541.00	1,167,657.00	3,025,198.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			470,373.00	(484,777.00)	(14,404.00)	133,125.00	(587,255.00)	(454,130.00)	3,052.8%
D. OTHER FINANCING SOURCES/USES									
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	180,800.00	0.00	180,800.00	180,800.00	0.00	100,800.00	-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		8980-8999	(312,843.00)	312,843.00	0.00	(268,422.00)	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(452,843.00)	312,843.00	(140,000.00)	(368,422.00)	268,422.00	(100,000.00)	-44.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(22,470.00)	(171,934.00)	(194,404.00)	(235,297.00)	(318,833.00)	(554,130.00)	165.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,825,657.00	472,769.00	2,298,426.00	1,718,654.00	316,833.00	2,037,487.00	-11.4%
b) Audit Adjustments		9793	(84,733.00)	18,908.00	(66,725.00)	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)	
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	-6.7%
d) Other Restatements		9795	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	1,463,357.00	0.00	1,463,357.00	-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		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9760	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.5%
5% teu	0000	9760	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.5%
5% REU	0000	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-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%
G. ASSETS									
1) Cash:									
a) in County Treasury		9110	2,152,225.82	285,303.01	2,437,528.83	1,562,600.00	0.00	1,562,600.00	-1.5%
1) Fair Value Adjustment to Cash in County Treasury		9111	(84,733.00)	0.00	(84,733.00)	0.00	0.00	0.00	0.0%
b) in Banks		9120	0.00	1,090.00	1,090.00	0.00	0.00	0.00	0.0%
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.0%
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Accounts Receivable		9200	25,427.41	64,345.00	89,772.41	0.00	0.00	0.00	0.0%
4) Due from Grantor Government		9290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Due from Other Funds		9310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Stores		9320	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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00	0.00			
9) Lease Receivable		9380	0.00	0.00	0.00	0.00			
10) TOTAL, ASSETS			2,394,920.23	350,648.01	2,445,568.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00	0.00			
I. LIABILITIES									
1) Accounts Payable		9500	858.45	(879.95)	(21.50)				
2) Due to Grantor Governments		9550	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)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,094,061.78	351,527.96	2,445,589.74				
L.C.F.F. SOURCES									
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	433,979.80	0.00	433,979.80	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	1,260.00	0.00	1,260.00	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	26,600.00	0.00	26,600.00	30,000.00	0.00	30,000.00	4.9%

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)	
Education Revenue Augmentation Fund (ERAF)	163,419.00	0.00	163,419.00	170,000.00	0.00	170,000.00	4.0%
Community Redevelopment Funds (SB 61719391992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	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	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	20,176.00	20,176.00	0.00	18,821.00	18,821.00	-6.7%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, 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	431,114.00	0.00	431,114.00	350,000.00	0.00	350,000.00	-18.8%
Special Education Entitlement	0.00	19,398.00	19,398.00	0.00	19,398.00	19,398.00	0.0%
Special Education Discretionary Grants	0.00	1,531.00	1,531.00	0.00	1,531.00	1,531.00	0.0%
Child Nutrition Programs	0.00	60,196.00	60,196.00	0.00	44,000.00	44,000.00	-26.9%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic							
Title I, Part D, Local Delinquent Programs		5,355.00	5,355.00				-100.0%
Title II, Part A, Supporting Effective Instruction		2,752.00	2,752.00				-1.7%
Title III, Immigrant Student Program		902.00	902.00				-33.5%
Title III, English Learner Program		4,861.00	4,861.00				92.2%
Public Charter Schools Grant Program (PCSGP)		0.00	0.00				0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% DIR Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3130, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5639	8299		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	14,238.00	14,238.00	-84.2%
TOTAL, FEDERAL REVENUE			431,114.00	219,010.00	650,124.00	350,060.00	106,148.00	456,148.00	-29.8%
OTHER STATE REVENUE									
Other State Appointments									
ROCIP Entitlement									
Prior Years	6390	8319		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	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Appointments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Appointments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			4,512.00	0.00	4,512.00	4,569.00	54,080.00	54,600.00	-8.5%
Tax Relief Subventions			21,335.00	9,635.00	30,970.00	22,500.00	9,000.00	31,500.00	1.7%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
Slate Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		54,432.00	54,432.00		36,627.00	36,627.00	-32.7%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690, 8695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590		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	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		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	5,927.00	223,506.00	230,033.00	-19.5%
TOTAL, OTHER STATE REVENUE			26,147.00	408,606.00	434,753.00	33,987.00	322,733.00	356,720.00	-17.9%
OTHER LOCAL REVENUE									

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-Aid 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%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	10,350.00	0.00	10,350.00	10,200.00	0.00	10,200.00	-1.4%
Interest	84,000.00	0.00	84,000.00	85,800.00	0.00	85,800.00	1.2%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
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	27,985.90	50,888.90	10,339.00	10,700.00	21,039.00	-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	-7.7%
From County Offices	6500	8793		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	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00			0.00	0.0%
From County Offices	6360	8793		0.00	0.00			0.00	0.0%
From JPAs									
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 Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,253.00	160,130.00	277,383.00			238,839.00	-13.9%
TOTAL, REVENUES			2,169,867.00	667,922.00	2,977,809.00			2,571,068.00	-13.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		508,525.00	57,850.00	566,375.00			646,436.00	14.1%
Certificated Pupil Support Salaries	1200		0.00	30,000.00	30,000.00			30,000.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		173,050.00	25,600.00	198,650.00			202,195.00	1.8%
Other Certificated Salaries	1900		4,500.00	0.00	4,500.00			4,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			686,075.00	113,450.00	799,525.00			883,131.00	10.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		94,941.00	29,489.00	124,430.00			132,305.00	6.3%
Classified Support Salaries	2200		15,417.00	14,051.00	29,468.00			29,550.00	0.3%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00			0.00	0.0%
Chemical, Technical and Office Salaries	2400		111,503.00	23,647.00	135,150.00			153,621.00	13.7%
Other Classified Salaries	2900		0.00	0.00	0.00			0.00	0.0%
TOTAL, CLASSIFIED SALARIES			221,861.00	67,187.00	289,048.00			315,476.00	9.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		111,762.00	84,338.00	196,100.00			215,469.00	9.9%
PERS	3201-3202		67,954.00	16,340.00	84,294.00			98,930.00	16.5%
QASDI/Medicare/Alternative	3301-3302		30,212.00	6,843.00	37,055.00			44,896.00	21.2%

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	114,709.00	43,678.00	128,384.00	134,829.00	3,906.00	538,635.00	8.0%
Unemployment Insurance		3501-3502	450.00	97.00	547.00	517.00	91.00	596.00	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		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			334,692.00	123,435.00	458,327.00	398,873.00	113,877.00	512,750.00	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	21,963.00	21,200.00	43,163.00	560.00	67,200.00	67,700.00	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	75,090.00	32,162.00	107,152.00	-19.1%
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	17,044.00	17,044.00	0.00	160,200.00	160,200.00	-14.4%
TOTAL BOOKS AND SUPPLIES			117,960.00	217,874.00	335,834.00	94,800.00	262,062.00	296,062.00	-11.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	167,377.00	167,377.00	0.00	156,072.00	166,072.00	-6.8%
Travel and Conferences		5200	8,500.00	15,203.00	23,703.00	9,200.00	12,250.00	21,450.00	-9.5%
Dues and Memberships		5300	12,652.00	0.00	12,652.00	14,800.00	0.00	14,800.00	10.7%
Insurance		5400 - 5450	33,309.00	0.00	33,309.00	38,516.00	0.00	38,516.00	15.5%
Operations and Housekeeping Services		5500	49,807.00	0.00	49,807.00	49,806.00	0.00	48,800.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,955.00	26,925.00	44,880.00	17,870.00	15,080.00	32,870.00	-27.2%
Transfers of Direct Costs		5740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	250,411.00	445,088.00	695,499.00	230,550.00	447,521.00	678,071.00	-2.5%
Communications		5900	8,852.00	0.00	8,852.00	11,000.00	0.00	11,000.00	23.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			381,536.00	654,593.00	1,036,129.00	366,536.00	630,843.00	999,779.00	-3.5%
CAPITAL OUTLAY									
Land		6100	0.00	32,916.00	32,916.00	0.00	18,600.00	18,000.00	-45.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	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	6.00	0.00	0.6%
			0.00	0.00	0.00	0.00	6.00	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	73,330.00	73,330.00	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									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
RCCJP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7259	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		7310	(42,630.00)	42,830.00	0.00	(25,789.00)	25,789.00	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)	
Transfers of Indirect Costs - Interfund		7350	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	1,857,544.00	1,167,667.00	3,025,211.00	1.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	180,000.00	0.00	180,000.00	180,000.00	0.00	100,800.00	-44.4%
(b) TOTAL INTERFUND TRANSFERS OUT			180,000.00	0.00	180,000.00	180,000.00	0.00	100,800.00	-44.4%
OTHER SOURCES/USES									
SOURCES									
State Appropriations									
Emergency Appropriations		8831	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8853	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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		7651	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		7899	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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8990	(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%
TOTAL, OTHER FINANCING SOURCES/USES (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)	
A. REVENUES									
1) LCFF Sources		8610-8099	1,985,373.00	20,176.00	1,615,549.00	1,500,540.00	18,821.00	1,519,361.00	-6.0%
2) Federal Revenue		8100-8299	431,114.00	219,010.00	650,124.00	350,606.00	106,148.00	456,754.00	-29.8%
3) Other State Revenue		8300-8599	26,147.00	408,696.00	434,843.00	33,987.00	322,733.00	356,720.00	-17.9%
4) Other Local Revenue		8600-8799	117,253.00	168,130.00	277,383.00	106,138.00	132,700.00	238,838.00	-13.9%
5) TOTAL, REVENUES			2,169,887.00	807,922.00	2,977,809.00	1,990,566.00	580,402.00	2,571,068.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		982,192.00	425,266.00	1,417,458.00	1,068,839.00	595,377.00	1,665,216.00	17.5%
2) Instruction - Related Services	2000-2999		230,364.00	68,990.00	299,354.00	249,446.00	47,834.00	298,282.00	-3.6%
3) Pupil Services	3000-3999		29,848.00	309,699.00	338,547.00	59,697.00	281,169.00	320,866.00	-5.2%
4) Ancillary Services	4000-4999		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	318,979.00	25,789.00	343,868.00	3.8%
8) Plant Services	8000-8999		181,057.00	185,600.00	366,657.00	169,488.00	102,590.00	271,998.00	-25.9%
9) Other Outgo	9000-9999	Excepts 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B10)									
			470,373.00	(484,777.00)	(14,404.00)	133,125.00	(587,255.00)	(454,130.00)	3,652.6%
D. OTHER FINANCING SOURCES/USES									
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		(160,060.00)	0.00	(160,060.00)	100,060.00	0.00	100,060.00	-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	8980-8999		(312,843.00)	312,843.00	0.00	(288,422.00)	288,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,843.00)	312,843.00	(180,000.00)	(366,422.00)	299,422.00	(100,000.00)	-44.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(22,470.00)	(171,934.00)	(194,404.00)	(235,297.00)	(318,833.00)	(554,130.00)	185.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,825,857.00	472,796.00	2,298,654.00	1,719,654.00	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		9753	(64,733.00)	18,008.00	(66,725.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,741,124.00	490,767.00	2,231,891.00	1,718,854.00	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 (F1c + F1d)			1,741,124.00	490,767.00	2,231,891.00	1,718,854.00	318,833.00	2,037,487.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,718,654.90	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) Non spendable									
Revolving Cash		9711	2,080.00	0.00	2,080.00	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%
d) Assigned									
Other Assignments (by Resource/Object)		9780	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.4%
5% reu	0000	9780	158,611.00		158,611.00	158,260.00		158,260.00	
5% RIEU	0080	9780			0.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	158,611.00	0.00	158,611.00	158,260.00	0.00	158,260.00	-1.5%
Unassigned/Unappropriated Amount		9790	1,399,432.00	0.00	1,399,432.00	1,368,337.00	0.00	1,368,337.00	-16.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2900	Expanded Learning Opportunities Program	85,000.00	0.00
5810	Other Restricted Federal	6,833.00	0.00
6266	Educator Effectiveness, FY 2021-22	22,000.00	0.00
6308	Lottery - 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 48)	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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8829	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
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		9780	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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			12,323.66		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		6091	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%
OTHER STATE REVENUE					
All Other State Revenue		6590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
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		8690	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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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 - Intertund		5750	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Intertund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Intertund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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) Auxiliary 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			300.00	300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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		8930-8970	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

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
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2099	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4099	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		8000-8999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	2,000.00	33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8920	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	2,000.00	33.3%
F. FUND BALANCE, RESERVES					
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		9740	0.00	0.00	0.0%
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		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9760	0.00	0.00	0.0%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			67,913.84		
OTHER LOCAL REVENUE					
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%
TOTAL, REVENUES			1,500.00	2,000.00	33.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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		8800-8799	1,500.00	2,000.00	33.3%
5) TOTAL, REVENUES			1,500.00	2,000.00	33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1009		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	6000-6099		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,500.00	2,000.00	33.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	2,000.00	33.3%
F. FUND BALANCE, RESERVES					
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					
		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)					
		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
A. REVENUES					
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. EXPENDITURES					
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	3,596.00	33,596.00	634.3%
6) Capital Outlay		6000-6999	169,000.00	141,905.00	-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			192,596.00	175,501.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,896.00)	(170,501.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,000.00	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		7630-7689	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			160,000.00	100,000.00	-44.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,896.00)	(70,501.00)	812.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,854.00	259,742.00	-4.8%
b) Audit Adjustments		8793	(3,216.00)	(3,216.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,638.00	256,526.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,638.00	256,526.00	-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					
		9740	0.00	0.00	0.0%
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	186,025.00	-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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	210,902.84		
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			207,886.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			207,886.84		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8280	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	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%
OTHER LOCAL REVENUE					
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%
TOTAL REVENUES			2,700.00	5,000.00	85.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Classical, 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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,596.00	33,596.00	834.3%
CAPITAL OUTLAY					
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	106,505.00	-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%
TOTAL, CAPITAL OUTLAY			189,000.00	141,505.00	-24.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			192,596.00	175,501.00	-8.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
(a) TOTAL, INTERFUND TRANSFERS IN			180,000.00	100,000.00	-44.4%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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		8975	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7698	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)			180,000.00	100,000.00	-44.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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		102,598.00	175,501.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			102,598.00	175,501.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As -B10)			(100,000.00)	(170,501.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	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			100,000.00	100,000.00	-44.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.000.00)	(70,501.00)	612.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,854.00	259,742.00	-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	256,526.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,638.00	256,526.00	-4.9%
2) Ending Balance, June 30 (E + F1e)					
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		9718	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)		9780	259,742.00	166,025.00	-28.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	114.50	114.50	135.37	124.20	124.20	124.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	114.50	114.50	135.37	124.20	124.20	124.20
5. District Funded County Program ADA						
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
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	114.50	114.50	135.37	124.20	124.20	124.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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
2. District Funded County Program ADA						
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 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,500,540.00	2.95%	1,544,826.00	2.88%	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. EXPENDITURES AND OTHER FINANCING USES						
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	1.26%	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
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(235,297.00)		(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)
D. FUND BALANCE						
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
E. AVAILABLE RESERVES						
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
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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	288,422.00	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. EXPENDITURES AND OTHER FINANCING USES						
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	25,789.00	0.82%	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
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(318,833.00)		0.00		0.00

Budget, July 1
General Fund
Multiyear Projections
Restricted

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)
D. FUND BALANCE						
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
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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%	458,000.00	0.44%	460,000.00
3. Other State Revenues	8300-8599	355,720.00	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. EXPENDITURES AND OTHER FINANCING USES						
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	298,062.00	-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	-6.78%	2,851,421.00	1.93%	2,906,521.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(554,130.00)		(222,595.00)		(225,292.00)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,037,487.00		1,463,357.00		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	9760	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
E. AVAILABLE RESERVES						
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%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
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	1,070,186.00	368,650.00	1,438,836.00	370,000.00		1,808,836.00	
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	1,075,783.00	367,208.00	1,442,991.00	370,500.00	0.00	1,813,491.00	0.00
Business-Type Activities:							
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
Governmental Activities:						
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	74,568.00	1,033,075.00	113,139.00		1,146,214.00
Buildings	1,538,694.00	(20,609.00)	1,518,085.00	180,000.00		1,698,085.00
Equipment	165,664.00	(74,668.00)	91,116.00	0.00		91,116.00
Total capital assets being depreciated	2,663,865.00	(20,609.00)	2,643,276.00	293,139.00	0.00	2,936,415.00
Accumulated Depreciation for:						
Land Improvements	(498,109.00)	286.00	(497,843.00)		55,000.00	(552,843.00)
Buildings	(1,006,781.00)	2,102.00	(1,004,679.00)		34,000.00	(1,036,679.00)
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	(1,637,191.00)
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						
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						
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	1,122,271.00	(18,236.00)	1,103,985.00	293,139.00	92,400.00	1,304,724.00
Business-Type Activities:						
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						
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						
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)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		2,600,000.00	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
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		40,000.00	40,000.00	180,000.00	72,000.00	72,000.00	180,000.00	72,000.00	60,000.00
Property Taxes	8020-8079		0.00	2,000.00	2,500.00	2,000.00	2,500.00	275,000.00	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
Federal Revenue	8100-8299		5,000.00	10,000.00	15,000.00	20,000.00	70,000.00	15,000.00	0.00	15,000.00
Other State Revenue	8300-8599		6,500.00	6,500.00	10,000.00	135,000.00	12,000.00	15,000.00	20,000.00	0.00
Other Local Revenue	8600-8799		6,500.00	23,000.00	10,000.00	25,000.00	11,000.00	5,500.00	40,000.00	15,000.00
Interfund Transfers In	8800-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			56,000.00	81,500.00	217,500.00	254,000.00	167,500.00	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	72,000.00	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
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
Books and Supplies	4000-4999		10,000.00	15,000.00	30,000.00	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	100,000.00	55,000.00	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	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
Interfund Transfers Out	7500-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		45,000.00	154,000.00	189,000.00	274,000.00	226,000.00	309,000.00	212,000.00	214,000.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Lease Receivable									
Deferred Outflows of Resources									
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		13,000.00	(72,500.00)	28,500.00	(20,000.00)	(58,500.00)	181,500.00	(77,500.00)	(122,000.00)
F. ENDING CASH (A + E)		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
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		2,471,700.00	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	2,899.00		238,899.00	238,899.00
Interfund Transfers In	8800-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		198,200.00	315,000.00	228,000.00	176,640.00	198,528.00	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	26,000.00	28,000.00	4,476.00		315,476.00	315,476.00
Employee Benefits	3000-3999	36,000.00	38,000.00	36,000.00	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	7500-7629	0.00	0.00	0.00	160,000.00			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
TOTAL DISBURSEMENTS		244,000.00	306,000.00	281,000.00	411,000.00	280,198.00	0.00	3,125,198.00	3,125,198.00
D. BALANCE SHEET ITEMS									
<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	
SUBTOTAL		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	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(45,800.00)	9,000.00	(33,000.00)	(234,360.00)	(121,670.00)	0.00	(554,130.00)	(554,130.00)
F. ENDING CASH (A + E)		2,425,960.00	2,434,900.00	2,401,960.00	2,167,549.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
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. EXPENDITURES AND OTHER FINANCING USES					
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
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	31,946.00	0.00	30,000.00	61,946.00
D. COMMENTS:					
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 80010(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.

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	7,724.00	313	281,824.00	315	0.00		317	281,824.00	319
3000 - Employee Benefits	459,327.00	321	2,562.00	323	455,765.00	325	0.00		327	455,765.00	329
4000 - Books, Supplies Equip Replace. (6500)	336,854.00	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	165,097.00		347	786,912.00	349
TOTAL					2,695,449.00	365			TOTAL	2,522,382.00	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 1160), 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. CASDI - 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	
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		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
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 80% 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)	60.00%
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.	

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	395
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				
01 GENERAL FUND								
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
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY 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								
Fund Reconciliation							0.00	0.00
TOTALS	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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
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
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
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 9810
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00		

Section I - Expenditures	Funds 01, 09, and 82			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	8000-8999 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>2,386,929.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>114.50</p>
<p>B. Expenditures per ADA (Line I.E divided by Line H.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 falling 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%)	1,722,686.22	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> <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>	<p>MOE Met</p>	
		<p>0.00% 0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>		<p>0.00 0.00</p>

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 1000-6999, minus Line B9)

140,243.00

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

(Function 7700, objects 1000-6999, 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, lines 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, lines 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. Base Costs

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 1000-5999, 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)	2,475,366.59

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.38%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/acl/c)

(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.

A. Indirect costs incurred in the current year (Part III, Line A8)	158,095.41
B. Carry-forward adjustment from prior year(s)	
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)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(180,739.28)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	-0.91%
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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(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 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,193.00	2,120.00	3.99%
01	3010	4,670.00	465.00	9.95%
01	3310	2,439.00	138.00	5.65%
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	13,527.00	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	
Third Prior Year (2021-22)	District Regular	155	155		
	Charter School	0			
	Total ADA	155	155	0.0%	Met
Second Prior Year (2022-23)	District Regular	140	148		
	Charter School				
	Total ADA	146	148	N/A	Met
First Prior Year (2023-24)	District Regular	135	135		
	Charter School	0	0		
	Total ADA	135	135	N/A	Met
Budget Year (2024-25)	District Regular	124			
	Charter School	0			
	Total ADA	124			

1B. Comparison of District ADA to the Standard

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

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
Third Prior Year (2021-22)			
District Regular	126	134	
Charter School		0	
Total ADA/Enrollment	126	134	94.0%
Second Prior Year (2022-23)			
District Regular	120	133	
Charter School	0		
Total ADA/Enrollment	120	133	90.2%
First Prior Year (2023-24)			
District Regular	115	122	
Charter School			
Total ADA/Enrollment	115	122	93.9%
Historical Average Ratio:			92.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

93.2%

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
Budget Year (2024-25)				
District Regular	124	135		
Charter School	0	0		
Total ADA/Enrollment	124	135	92.0%	Met
1st Subsequent Year (2025-26)				
District Regular	124	135		
Charter School	0	0		
Total ADA/Enrollment	124	135	92.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	124	135		
Charter School	0	0		
Total ADA/Enrollment	124	135	91.9%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the 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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 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%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,595,373.00	1,600,640.00	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	45,203.40
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.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 for 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)	1,595,373.00	1,500,540.00	1,544,829.00	1,566,229.00
District's Projected Change in LCFF Revenue:		(5.94%)	2.90%	2.68%
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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	1,127,295.61	
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:		75.5%

	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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	1,420,394.00		
1st Subsequent Year (2025-26)	1,439,521.00	1,869,421.00	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%	-3.93% 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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	850,124.00		
Budget Year (2024-25)	458,148.00	(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.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	434,753.00		
Budget Year (2024-25)	369,720.00	(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 carryover for STATE Categoricals.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	277,363.00		
Budget Year (2024-25)	238,839.00	(13.80%)	Yes
1st Subsequent Year (2025-26)	242,000.00	1.32%	No
2nd Subsequent Year (2026-27)	249,000.00	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 4000-4900) (Form MYP, Line B4)

First Prior Year (2023-24)	335,854.00		
Budget Year (2024-25)	298,082.00	(11.85%)	Yes
1st Subsequent Year (2025-26)	208,914.00	(29.44%)	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	(19.29%)	Yes
2nd Subsequent Year (2026-27)	828,914.00	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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2023-24)	1,362,280.00		
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
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
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 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 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 6A
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 6A
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 exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: 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 6548, 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 1000-7899, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

3,053,698.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,053,698.00

91,610.94

100,000.00

Met

¹ Fund 01, Resource 8150, Object 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)

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9. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in 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)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9769)	173,102.83	126,276.00	158,611.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,360,254.57	1,404,973.48	1,399,432.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,533,357.40	1,531,249.48	1,558,043.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,158,360.83	2,525,523.21	3,172,213.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 8546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,158,360.83	2,525,523.21	3,172,213.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	71.0%	60.8%	49.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	23.7%	20.2%	16.4%

¹Available 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.

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

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)	247,987.51	1,729,050.17	N/A	Met
First Prior Year (2023-24)	(72,470.00)	1,879,514.00	1.2%	Met
Budget Year (2024-25) (Information only)	(235,297.00)	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 ¹	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

¹ Percentage levels equal 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 ¹ (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)	1,228,733.00	1,577,870.57	N/A	Met
First Prior Year (2023-24)	1,681,214.00	1,741,124.00	N/A	Met
Budget Year (2024-25) (Information only)	1,718,654.00			

¹ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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		Status
	(Form CASH, Line F, June Column)		
Current Year (2024-25)	2,167,540.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: 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

¹ 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.

² 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.

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

	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)

7.	District's Reserve Standard (Greater of Line B5 or Line B6)	87,000.00	87,000.00	87,000.00
		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)	156,260.00		
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 3000-9999) (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%	35.66%
District's Reserve Standard (Section 10B, Line 7):	156,259.90	142,571.05	145,326.05
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 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
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
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
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

1d. Impact of Capital Projects

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:
(required if NOT met)

The reduction in the budget year is due to a NPS student placement moving away.

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 operational budget.

Project Information:
(required if YES)

56. Long-term Commitments

Identify all existing and new multi-year commitments¹ 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.

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

56A. 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 (multi-year) commitments?

(If No, skip Item 2 and Sections 56B and 56C)

Yes

2. If Yes to Item 1, list all new and existing multi-year 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	XXXX	4,655

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
TOTAL:				4,655

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):				
Total Annual Payments:	500	500	500	500
Has total annual payment increased over prior year (2023-24)?		No	No	No

58B. 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)

58C. 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)

57. **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.).

37A. 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)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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:

No

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

Actuarial Cost

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

Self-Insurance Fund	Governmental Fund
0.00	0.00

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)

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

0.00
0.00
0.00

5. OPEB Contributions

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)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

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)

5B. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time equivalent (FTE) positions	8.0	8.6	8.8	8.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Dec 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 14, 2023

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

Yes

If Yes, date of budget revision board adoption:

Mar 14, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes	No	No
-----	----	----

One Year Agreement

Total cost of salary settlement

16000	0	0
-------	---	---

% change in salary schedule from prior year

2.5%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

Two Rock Union Elementary
Sonoma County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards
Review

49 70979 0000000
Form D1CS
F8BKZU4U5(2024-25)

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	
16000	16000	16000
0.0%	0.0%	0.0%

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Medical cap increase from \$9,800 to \$15,000/year

S9B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	6.2	6.5	6.5	6.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBC certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2800

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

7. Amount included for any tentative salary schedule increases

2.5%	0	0
------	---	---

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

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

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

Yes	Yes	Yes
15200	15200	15200
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
4100	4100	4100
0.0%	0.0%	0.0%

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

None.

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Confidential is not settled for budget year.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multi-year projections (MYPs)?

Total cost of salary settlement

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	4791	0	0
No			
% change in salary schedule	2.5%	0.0%	0.0%

Negotiations Not Settled

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

3000

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	23700	23700	23700
No			
Percent of H&W cost paid	72.0%	72.0%	72.0%
Percent projected change	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	2500	2500	2500
No			
Percent change in step & column	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	7200	7200	7200
No			
Percent change in cost of other benefits	0.0%	0.0%	0.0%

99. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 20, 2024

510. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

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

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

SACS Web System - SACS V9.2
49-70979-0000000 - Two Rock Union Elementary - Budget, July 1 - Budget 2024-25
6/7/2024 9:58:02 AM

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms , the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

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

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

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