

#### 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

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.

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, Abbigail 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/A7.4 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

**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:

Nay: 0

**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 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

- SIGNING OF PAPERS
- 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.

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

		Reason		Reason		Reason			Reason	Workers Comp Disability Leave		Reason	
		FTE	gnation	FTE		FTE			FTE			FTE	
	ployment	Effective Date	tirement/Resig	Effective Date		Effective Date		/e	Effective Date	10/30/23	ary Status	Effective Date	
6, 2024	gement Em	Site	ination/Re	Site	ployment	Position Site		of Absence	Site	TR	Probation	Site	
AS Of May 6, 2024	Administrative and Management Employment	Position	Administrative and Management Termination/Retirement/Resignation	Position	Certificated Employment	Positi		Certificated Leave of Absence/	Position	RSP	Certificated Temporary to Probationary Status	Position	
		Name		Name	ï	Name			Name	Emilie Klein		Name	

	Reason			Reason			Reason		Reason	
	FTE			FTE		ignation	FTE		FTE	
Resignation	Effective Date		lent	Effective Date		etirement/Res	Effective Date	re of Absence	Effective Date	
tirement/F	Site		al Employn	Site		mination/R	Site	yment Leav	Site	
Certificated Termination/netirement/Resignation	Position		Classified/Confidential Employment	Position		Classified/Confidential Employment Termination/Retirement/Resignation	Position	Classified/Confidential Employment Leave of Absence	Position	
	Name			Name			Name		Name	



#### Two Rock Union School District

5001 Spring Hill Road • Petaluma, CA • 94952 Phone: (707) 762-6617 • Fax: (707) 762-1923 Stephen Owens, Superintendent/Principal www.trusd.org

## Universal Prekindergarten Plan

#### Universal Prekindergarten Planning and Implementation Grant Program – Planning Template

#### A Resource for Local Educational Agencies

#### Released - December 17, 2021

Universal Prekindergarten Planning and Implementation Grant Program – Pla Template	
Universal Prekindergarten in California	
The California Universal Prekindergarten Planning and Implementation Gra Program - Overview	ant
Planning Template Purpose	6
Accompanying Guidance	8
Directions, Timeline, and Suggested Planning Process	9
Key Considerations	10
Transitional Kindergarten Implementation Timeline	10
Supporting a Preschool through Third Grade Continuum	11
Full-Day, Extended Learning and Care	12
Creating Joint or Aligned Plans	12
UPK Planning Template	13
Self-Certification	13
Projected Enrollment and Needs Assessment	14
Recommended Planning Questions	14
Required Questions	17
Focus Area A: Vision and Coherence	18
Recommended Planning Questions	18
Required Questions	19
Focus Area B: Community Engagement and Partnerships	23
Recommended Planning Questions	23
Required Questions	24
Focus Area C: Workforce Recruitment and Professional Learning	26
Recommended Planning Questions	26
Required Questions	28

#### Universal Prekindergarten Planning and Implementation Grant Program

Focus Area D: Curriculum, Instruction, and Assessment	33
Recommended Planning Questions	33
Required Questions	34
Focus Area E: LEA Facilities, Services, and Operations	38
Recommended Planning Questions	38
Required Questions	38
Technical Assistance Questions	41
Appendix I - Definitions	47
Appendix II - Additional Deeper Planning Questions	49
Focus Area A: Vision and Coherence	49
Focus Area C: Workforce Recruitment and Professional Learning	49
Focus Area D: Curriculum, Instruction, and Assessment	49
Focus Area E: LEA Facilities, Services, and Operations	50

#### 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]
- 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 (1:46 Dismissal)	36					
Number of 12:00 Dismissal Days	10		Parent/Teacher Confer			
Number of Add't 12:00 Clemisent Days			Winter Break/Last Day	of School		
Total	160	Days				
Bull Bohedulo *			Absolute Minimum			
Kindergerlan	\$90	កាមការដែន	180 minutes	TK	219	minutes
8:30-10-10	100			8:30-10:10	100	
Recess (sounfed)	20			Rucess (counted)	20	
10:30-12:00	90			19:32-13:99	<u>0e </u>	,
12:40-2:00	23					
Grades 5 - 3		minutes	230 minutes			
8:30-10:10	100					
10:30+12:00	90					
12:40-3:00	140					
Grades 4 - 6		minutes	240 minutes			
8:30-10:10	100					
10:30-12:00	90					
12:40-3:00	140					
Bell Schodule Wednerdave		minutes		Bell Schedule Minim		210
8:30/10:10	100			8:30-10:10	100	
10:30-12:00	90			Recese (counted)	20	
12:40-1 45	68			10:30-12:00	90	
	Minutes	Days	hat. Minutes	Required	Excess	
TK.			,			
Rocess (counted)	210	180	37,800			
Regular (12:00 Dismiseal)						
		180	37,860	· · · · · · · · · · · · · · · · · · ·	2010	
Kindarvarteo						
Regular (2:00 Diamissel) (Recess Counted)	200	131	37,990			
Wednesdays (1:45 Dismissol)	255	35	5,925			
Add'l 12:00 Dismissal Days	210		2.940	DESCRIPTION CONTRACTOR OF THE PROPERTY OF THE	ETFANTS HATSON OF BUILDING SWEY	
	,	180	49,555	36,000	13,655	
Crades 1-3		131	43,230			
Grades 1-3 Recular (3:00 Dismissat)	330					
Regular (3:00 Disminsel)	330 255		8.926			
	330 255 210	35 14	8,920 2.940			1
Regular (3:00 Disminsal) Wednesdays (1:45 Dismissal)	285	35		50,400	4,895	
Pregular (3.00 Disminaat) Wednaudays (1.45 Dismissat) Add'l 12:00 Dismissat Days	285	35 14	2.940	50,400	4,695	
Reguler (3.00 Disminent) Wedneudays (1.45 Dismissal) Add'l 12:00 Dismissal Days <b>Grade 4-</b> 5	255 210	35 14 180	2 <u>.940</u> 55,025	50,400	4,895	
Regular (3:00 Disminaat) Wedneudays (1:45 Dismissal) Add1 12:00 Dismissal Days <u>Grade 4-5</u> Regular (3:00 Dismissal)	255 210	35 14 180	2,940 55,095 43,230	50,420	4,895	
Reguler (3.00 Disminent) Wedneudays (1.45 Dismissal) Add'l 12:00 Dismissal Days <b>Grade 4-</b> 5	255 210	35 14 180	2 <u>.940</u> 55,025	50,400	4,895	

10	day mini	mun requ	rmont average	·
Grades 4-6	Days	Inst. Mio.	Total Inst. Minuses	Avg. Inst. Min.
Min. Day (Conferences)	5	210	1050	
Reg. Instruction Cay	4	330	1320	
Wednesday	- 1	210	210	
1			2580	258

210 minutes

FHORE DAYS IN 22-24 Diamissed at 12:00 October 2-6 (5 conference days) March 11-15 (6 conference days) 12/21/20/23 5/31/20/24

# Two Rock Instructional Minutes 2023-2024

e Days ys of School		Required Excess
Conferences of Two Day		Red
Parent/Teacher Conference Days Winter Break/Last Two Days of School		1nst. Minutes 38,280 9,900 2,730 50,910
Days	290 minutes 100 20 90 110 90 110 90 110 110 90 110 90 110 90 65	Days 132 36 13 181
132 36 10 3	290 100 330 80 140 140 150 160 160 160 160 160 160 160 160 160 16	Minutes 290 275 210
al) Total		
Instructional Days Number of Regular Days Number of Wednesdays (1:45 Dismissal) Number of 12:00 Dismissal Days Number of Add'l 12:00 Dismissal Days	Bell Schedule.* TK/Kindergarten 8:30-10:10 Recess (counted) 10:30-12:00 12:40-2:00 Grades 1 - 3 8:30-10:10 10:30-12:00 12:40-3:00 Grades 4 - 6 8:30-10:10 10:30-12:00 12:40-3:00 12:40-3:00 12:40-1:45	TK/Kindergarten Recess (counted) Regular (2:00 Dismissal) Wednesdays (1:45 Dismissal) Add'l 12:00 Dismissal Days

14,910		4,810		1,210
36,000		50,400		54,000
	43,560 9,180 2,470 55,210		43,560 9,180 2,470	55,210
	132 36 13		132 36 13	181
II	330 255 190	l	330 255 190	I
Grades 1-3	Regular (3:00 Dismissal) Wednesdays (1:45 Dismissal) Add'l 12:00 Dismissal Days	Grade 4-6	Regular (3:00 Dismissal) Wednesdays (1:45 Dismissal) Add'l 12:00 Dismissal Days	

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:

 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.
- School Food Authority shall return all equipment owned by Vendor, if any, immediately upon stoppage of service.

#### 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 accessed 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.

#### 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.
- 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. <u>Severability.</u> 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. <u>Survival of Certain Terms.</u> The provisions of this Agreement which, by their nature should survive, shall survive expiration or termination of this Agreement for any reason.



- 14. <u>Waiver.</u> 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.
- 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. <u>Assignment.</u> 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. <u>Choice of Law.</u> 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.
- 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	Telephone Number	
Vice President of Business Development	(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.

$\boxtimes$	Breakfast under the National School Lunch Program
$\boxtimes$	Lunch under the National School Lunch Program
	Snack under the National School Lunch Program
П	Supper under the Child and Adult Care Food Program

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

 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:<sup>2</sup> \$.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

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

<sup>&</sup>lt;sup>2</sup> 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.
- 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. <u>Holidays.</u> 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.
- 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.
- 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 <a href="Section 1. Pricing">Section 1. Pricing</a> 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. <u>Supplies.</u> 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. <u>Execution</u>. 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	
	Assi	



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







## 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



#### **Table of Contents**

About Us	
Vendor Contact Information	6
Revolution Foods Meal Service Experience	
Commitment to Healthy & Fresh Foods	
Minimum Qualifications Questionnaire	2
Proposal Questionnaire	
Proposal Questionnaire #1	
Proposal Questionnaire #2	
Proposal Questionnaire #3	
Proposal Questionnaire #4	
Proposal Questionnaire #5	
Proposal Questionnaire #6	
Proposal Questionnaire #7	
Meal Marketing & Engagement	20
Environmentally Friendly Packaging	21
Special Meal Accommodations	22
Respondent References	24
Fee Proposal	25
Required Certifications	26
Certifications Regarding Lobbying,	
Disclosure of Lobbying Activities	
Debarment, Suspension, and Other Responsibility Matters	28
Byrd Anti Lobbying Amendment Certification	29
Buy American Provision Compliance	30
Certificate of Independent Price Determination	31
20 Day Cycle Menu Sample	32
Breakfast - Sample Menu	32
Lunch – Sample Menu	33
Snack – Sample Menu	34
Customer Service Support & Resolution	35
Online Meal & Drink Ordering	37
Delivery Plan	
Additional Documents - Non-Required	40
Food Philosophy, Planning, & Innovation	
Sample Breakfast Items Served	
Sample Lunch Items Served	47



#### **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
  - o Ready to Heat cold pre-packed meals heated on-site
  - o Ready to Serve hot pre-packed meals
  - o 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

- · San Francisco Unified School District
- Compton Unified School District
- · Roseland School District
- Petaluma City Schools
- Los Altos School District

#### Current Charter Organizations Served

- 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

- Bellevue Union School District
- Piner-Olivet Union School District
- Anaheim Family YMCA
- YMCA Silicon Valley
- 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 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 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 Schoo	l 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 stat	e of California. Yes 🔀	No 🗌	
6.	The Respondent has obtained all necessary permits, including a health permit, as required		lth permit, as required by	
	the California Retail Food Code.	Yes 🖂	No 🗌	



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**.

- 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.
- 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:



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**

School	Meal
Service	Like
No Oth	er

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.

## Environmental Practices

- 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.
- 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.

## Community Involvement Practices

- 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.

## Hiring and Workplace

- 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.

## Financial Stability

Practices

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





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



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
  - o 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.



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

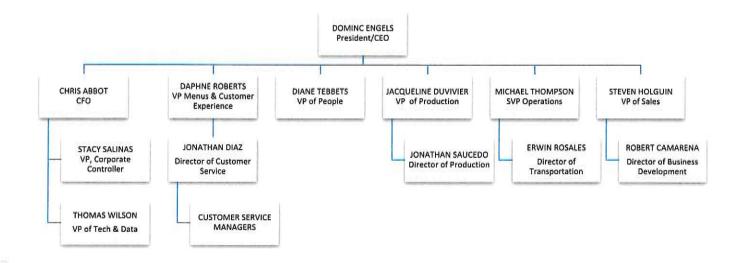
Watts Learning Center – SFA went to bid and chose to go with another vendor



# Proposal Questionnaire #5 Revolution Foods Organizational Chart



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.





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

Chris Abbott

cabbott@revolutionfoods.com



## Complete Balance Sheet for last 3 fiscal years.

## Actual

	FY21	FY22	FY23
Cash	18,583,653	7,550,609	11,344,46
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	2,694,89
Prepaid Expenses & Other Receivables	739,480	1,062,792	694,14
Fixed Assets (Net)	23,098,052	16,456,575	12,305,40
LT Assets	211,576	26,787,124	27,631,63
Intangible Assets	0	0	
Security Deposits	1,623,245	6,525,269	6,120,15
otal Assets	80,796,759	87,827,850	74,218,322
Accounts Payable Total	7,882,143	13,271,525	1,614,72
Accrued Liabilities Total	7,438,209	8,026,922	5,430,83
Other Current Liabilities	5,688,925	4,940,044	2,845,55
Current Liabilities (excludes debt)	21,009,278	26,238,490	9,891,11
Capital Leases	9,229,419	5,738,520	5,808,77
Notes Payable	0	24,619,714	31,242,71
Other Long Term Liabilities	0	12,764,767	15,577,60
Long Term Liabilities	9,229,419	43,123,001	52,629,09
Total Liabilities	30,238,696	69,361,491	62,520,20
Stock + APIC	252,923,392	253,023,392	255,946,69
Accumulated Deficit + Current Year Gain/Loss	-202,365,330	-234,557,034	-244,248,57
Equity	50,558,062	18,466,358	11,698,11
otal Equity+Liabilities	80,796,759	87,827,850	74,218,32



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 15<sup>th</sup> 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 15<sup>th</sup> 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 caféinspired 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.

<u>Delivery</u>: 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.

<u>Preparation and consumption</u>: 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:

- 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
- 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**

Reference 1 Proprietary

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 🛛 Lunch 🖾 Snack 🗌 Supper 🗌		
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 🛛 Lunch 🖂 Snack 🗌 Supper 🗌	
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 🛛 Lunch 🖾 Snack 🗌 Supper 🖂	
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

- 2. Soy Milk non medically needed: \$ 0.80 ea
- 3. 3<sup>rd</sup> Party Pizza Meal Options: \$0.56 per lunch
   4. Onsite BBQs for Lunch: \$0.64 per lunch
- 5. Salad Bar as Vegetable Side (price per meal): \$.50 per meal, sold in kits of 50 count
   6. 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 al a 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 Representativ	<b>e</b>
Cteven Jolania	
2000 1 19	4/18/2024

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.

-3/W-1/19	4/18/2024	-
Signature	Date	



## **Disclosure of Lobbying Activities**

Type of Federal Action:

a. Contract

Grant

b.

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

2. Status of Federal Action:

a. Bid/Offer/Application

b. Initial Award

Approved by OMB No. 0348-0046

3. Report Type

a. Initial filing

b. Material change

c. Cooperative agreement d. Loan	c. Post-A	Quarter	
e. Loan guarantee  f. Loan insurance  N/A		N/A	Date of last report
ii Loui iiiodi diice		14771	1477
4. Name and Address of Reporti Prime Subawar Tier, if kr	dee		Entity in No. 4 is Subawardee, nd Address of Prime:
Congressional District, if known:		Congressional Dis	trict, if known:
6. Federal Department Agency		7. 7. Federal Pro	gram Name/Description:
		CFDA Number, if a	applicable:
8. 8. Federal Action Number, if k	nown:	9. Award Amoun	t, if known
10. A. Name and Address of Lobb Registrant (if individual, last na name, MI):		The second finishing and account of the first free of the first free and a second	orming Services (including nt from 10A (last name, first
11. Information requested throug form is authorized by Title 31 U.S.C. Se This disclosure of lobbying activities is a materi-representation of fact upon which reliance was the tier above when this transaction was made into. This disclosure is required pursuant to 31 This information will be reported to the Congre annually and will be available for public inspect person who fails to file the required disclosure subject to a civil penalty of not less than \$10,00 more than \$100,000 for each such failure.	oction 1352. al placed by or entered U.S.C. 1352. ss semi- ion. Any shall be		dent, Business Development Iber: (323) 838-5555 24
FEDERAL USE ONLY			Authorized for Local 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.

Revolution Foods	Two Rock Union School District NSLP
Contractor/Company Name	PR/Award Number or Project Name
Steven A. Holguin – Vice President of E	Business Development
Name and Title of Authorized Representative	
teven folganin	
2 Velet Holyan	4/18/2024
Signature /	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.
- 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.
- The Contractor, <u>Revolution Foods</u>, 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 etseq., apply to this certification and disclosure, if any.

Jeven Holguin	Vice President, Sales & Marketing	4/18/2024	
Signature of Vendor's Aptherized Representative	Title	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.

	proce	that all food products bid by my company are 100% produced in the U.S., or essed in the U.S. with the final processed product including over 51% of food that grown in the U.S.	
$\boxtimes$	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.	
		This product includes % U.S. Content. The product is grown in  The product is not produced or manufactured in the U.S. in sufficient and	

	This product includes % U.S. Content. The product is grown in		
Bananas	The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality.  OR		
	☐ 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 Representat	ive	Vice President, Business Development	Date 4/18/2024
Name of Company	Address		
Revolution Foods	5743 Smith	way Street, Commerce, CA 90040	



## **Certificate of Independent Price Determination**

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

		ttion Foods f Meal Vendor	Two Rock Union School Dista Name of School Food Authority	rict
Α.	certifie	s as to its own organization, that in conn The prices in this offer have been arrive	endor) certifies and in the case of a joint nection with this procurement: ed at independently, without consultatio ng competition, as to any matter relating	n, communication or
	2.	Unless otherwise required by law, the p knowingly disclosed by the offeror and	orices which have been quoted in this off will not knowingly be disclosed by the of , directly or indirectly to any other offero	feror prior to opening
	3.		nade by the offeror to induce any person	or firm to submit or not
В.	Each p	to submit, an offer for the purpose of r erson signing this offer on behalf of the o		
		He or she is the person in the offeror's	organization responsible within the organd has not participated, and will not parti	
	2.	decision as to the prices being offered as agent for the persons responsible for participated and will not participate, in	or's organization responsible within the or she has been auth herein, but that he or she has been auth or such decision in certifying that such peany action contrary to (A)(1) through (A)(1) she has not participated, and will not pa	orized in writing to act rsons have not 3) above, and as their
current iable fo	ly under or any ac	investigation by any governmental ager	es, subsidiaries, officers, directors and e ncy and have not in the last three years b ny jurisdiction, involving conspiracy or co de detail):	een convicted or found
<	Ste	Ven folguin	Vice President, Sales & Marketing	4/18/2024
ignature	of Vendo	r's Authorized Representative	Title	Date
		is offer, the SFA certifies that no represent independence of the offer referred to a	ntative of the SFA has taken any action thabove	hat may have
ignature	of SFA's A	uthorized Representative	Title	Date
NOTE: Ac	cepting a	Respondent's offer does not constitute award o	of the contract.	



## 20 Day Cycle Menu Sample Breakfast - Sample Menu²

		FEATURED ENTRÉE OF THE DAY		
	2			
Frosted Flakes Cereal w/ Cinnamon Grahams	Vanilla Concha	Ginnamon Chex Cereal w/ Honey Grahams	Lemon Muffin	Cheerios Cereal w/ Clnnamon 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)	Bananaj1/2¢	100% Fruit Juice (4 oz) & Apple (1/2 c)	Orange & Pear (1/2 c)	Peor (1/2 c) & Apple (1/2 c)
Frosted Flakes Cereal w/ Gnnamon Grahams	Vanilla Concha	Blueberry Chex Cereal w/ Honey Grahams	Blueberry Muffin	Cheerios Cereal
Coffee Cake	Cinnamon Waffles	Apple Berry ZeeZee Bar	Scrambled Egg & Cheese Breakfast Sandwich	Bagel w/ Gream Cheese
Orange (1/2 c) & Apple (1/2 c)	Banano(1/2c) & Peor (1/2c)	100% Fruit haice (4 oc.) & Apple (1/2 c)	Onange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)
Frosted Flakes Cereal w/ Gnnamon Grahams	Vanilla Concha	Cinnamon Chex Cereal w/ Honey Grahams	19 Vanilla Muffin	Cheerios Cereal w/ Cinnamon Grahams
Mantecada Sweet Bread	Bean & Cheese Burrito	Cinnamon Roll	Pancake Stack Syrup	Granberry Oatmeal Round
Dronge (1/2 c) & Apple (1/2 c)	Barand 1/2 cj & Pear (1/2 cj	100% Frat Joice (4 oz) & Apale (1/2 c)	Orange & Pear[1/2c]	Pear (1/2 c) & Apple (1/2 c)
Frosted Flakes Cereal w/ Gnnamon Grahams	Vanilla Concha	Blueberry Chex Cereal w/ Honey Grahams	Pumkin Spice Muffin "Seasonal Item!"	Cheerios Cereal w/ Cinnamon Grahams
Gnnamon 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% Frui Juice (4 oz.) 2. Apple (1/2 c)	Orange & Pear (1/2 c)	Pear (1/2 c) & Apple (1/2 c)

<sup>&</sup>lt;sup>2</sup> Pork items can always be substituted or removed from menus per school request



## Lunch – Sample Menu³

# Sample Menu LUNG H

## K-8 Menu

Monday	Tuesday	Wednesday	Thursday	Friday
***************************************		WEEKLY 5 FAVE		
saukteeld oo namena	20101112000	VICTORIAN CONTROL OF THE	2-M/2018/00/03	
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		
MANAGEMENT OF STREET	Turkey Breast Sandwich	Smoked Turkey & Cheese	2.49 (2.59 (2.50 (2.50 (3	Constitution disposition from consultation or
Turkey & Cheese Torta	on Whole Grain Roll	Sandwich on Knot Roll	Italian Turkey Submarine	Turkey Breast Sandwich
Side of Baked Fries	Baby Carrots (1/2 c)	Baby Carrots (1/2 c)	Garbanzo Bean & Corn Salad	on Whole Grain Roll
Double Cheese Torta	Section of the sectio	Belld Very Davis	VIVAECE DES CS 19 KGC	SU CHARTEN STREET, NY PARTE
Side of Baked Fries	Soy Butter & Jelly Sandwich	Build Your Own Cheese Pizza Kit	Artisan Cheese Sandwich	Egg Salad Sandwich
	of the consequences of the state of	Entrée Salad of the Day		
		Chicken Taco Salad	Chicken Caesar Salad	Vegetable Chef Salad
		Original Popped Chips	Dinner Roll	Original Popped Chips
		Ranch Dressing	Caesar Dressing	Ranch Dressing
		FEATURED ENTRÉE OF THE DAY	AND THE STATE OF T	ANT/THE WAR CAMPATER WELL
4		5	6 7	
Chicken Patty Burger	Chicken Alfredo Pasta	Chicken Enchilada	Turkey & Bean Chill	Beef, Bean & Cheese Burrit
Oven Baked Fries	w/ Steamed Broccoli	w/ Creamy Green Salsa	Corn Muffin	Hot Sauce
Cheese Melt	200 CO			
Oven Baked Fries	Cheesy Alfredo Pasta	Cheese Tamale	Bean & Cheese Pupusa	Deep Dish Cheese Pizza
Ketchup	w/ Tomato Basil Sauce	w/ Seasoned Corn	w/ Pinto Beans	Deep Dish Cheese Pizza
ven Baked Fries in Meal (3/4 c)	Baby Carrots (1/2 c)	Celery Sticks (1/4 c)	Baby Carrots (1/4 c)	Romaine Salad w/ Ranch Dressing
100% Fruit Juice (4 oz)	Orange (1/2 c)	Banana (1/2 c)	Apple Sauce (1/2 c)	Orange (1/2 c)
12.0		Chicken No. 41. 5	13 1	
Hot Dog	Chicken Nuggets	Chicken Noodle Soup	Chicken Burrito Bowl	THE SHALL HIS CORNE
Oven Baked Fries Ketchup	w/ Mashed Potatoes	*Seasonal Item!*	w/ Pinto Beans & Rice	Hamburger
Cheese Melt	Chanca Income	Construction		15 Aug 24
Oven Baked Fries	Cheese Lasagna	Cheese Tamale	Bean & Cheese Pupusa	Deep Dish Cheese Pizza
Ketchup	w/ Tomato Basil Sauce	w/ Seasoned Corn	w/ Pinto Beans	Deep Dish Cheese Pizza
ven Baked Fries in Meal (3/4 c)	Baby Carrots (1/2 c)	Cucumber Slices w/Tajin (1/4 c)	Baby Carrots (1/4 c)	Lettuce, Tomato, Pickle Kit (1 c)
100% Fruit Juice (4 az)	Orange (1/2 c)	Banana (1/2 c)	Apple (1/2 c)	Orange (1/2 c)
Frilled Chicken Sandwich	SAIR DI V-S ALEME	Breakfast for Lunch:	Albondigas Meatball Soup	
Oven Baked Fries	Chicken Teriyaki	Pancake, Turkey Sausage & Seasoned	Tortilla Chips	Macaroni & Cheese
Honey Mustard	Not So Fried Rice	Potatoes	*Seasonal Item!*	Mararoll of cheese
Cheese Melt			The High complete of the control of the control	No. of Concession, Name of Street, or other
Oven Baked Fries	Cheesy Baked Ziti	Cheese Tamale	Bean & Cheese Pupusa	Deep Dish Cheese Pizza
Ketchup	w/ Tomato Basil Sauce	w/ Seasoned Corn	w/ Pinto Beans	C
en Baked Fries in Meal (3/4 c)	Baby Carrots (1/2 c)	Celery Sticks (1/4 c)	Baby Carrots (1/4 c)	House Salad w/ Italian (1 c)
100% Fruit Juice (4 oz)	Orange (1/2 c)	Banana (1/2 c)	Apple Sauce (1/2 c)	Orange (1/2 c)
24		26	27 21	
Chicken Corn Dog	Penne & Meatballs	Firecracker Chicken	Chicken Fajitas	Secretary of the Williams
Oven Baked Fries	w/ Tomato Basil Sauce	Yakisoba Noodles	w/ Refried Beans, Peppers & Corn Whole Grain Tortillas	BBQ Beef Rob Sandwich
Cheese Melt	Cheese Lasagna	Cheese Tamale	Room & Choose Dunium	110 100 100 17.01 17.01 17.01 17.01
Oven Baked Fries	ANTACHO DA PALLA PALA ANTACH		Bean & Cheese Pupusa	Deep Dish Cheese Pizza
Ketchup	W/ Tomato Basil Sauce	w/ Seasoned Corn	w/ Pinto Beans	C
en Baked Fries in Meal (3/4 c)	Baby Carrots (1/2 c)	Cucumber Slices w/Tajin (1/4 c)	Baby Carrots (1/4 c)	Romaine Salad w/ Ranch Dressing
100% Fruit Juice (4 oz)	Orange (1/2 c)	Banana (1/2 c)	Apple (1/2 c)	Orange (1/2 c)

<sup>&</sup>lt;sup>3</sup> 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 ENTREE OF THE DAY		
/G Cinnamon Crackers (1G)	WG Chex Mix (1G)	WG Churro Baked Chips (1G)	WG Apple Cinnamon Multi-Grain Bar (1G)	WG Rice Krisple Treat (1G)
Apple (3/4 c)	100% Fruit Juice (6 az)	Orange (3/4 c)	Apple (3/4 c)	Peor (3/4 c)
		10	33	17
WG Strawberry Multi-Grain Bar (1G)	WG Mini Vanilla Loaf (1G)	WG BBQ Baked Chips (1G)	WG Cheddar Crackers (1G)	WG Honey Crackers (1G)
Apple (3/4 c)	100% Fruit Juze (6 oz)	Orange (3/4 c)	Apple (3/4 c)	Pear (3/4 c)
	The state of the s		18	
WG Pretzels (1G)	WG Nacho Baked Chips (1G)	WG Mini Lemon Muffin (1G)	Sunflower Seeds (1 MA)	WG Cheddar Crackers (1G)
Apple (3/4 c)	100% Fruit Juice (6 oz)	Orange (3/4 c)	Apple (3/4 c)	Pear (3/4 c)
	23	24	28:	26
WG Cheese Puffs (1 G)	WG Pizza Crackers (1G)	WG Churro Baked Chips (1G)	WG Wheat Crackers (1G)	WG Rice Krispie Treat (1G)
Apple (3/4 c)	100% Fruit Juice (6 az)	Orange (3/4 c)	Apple (3/4 c)	Pear (3/4 c)
volution				Harris Ha



## **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 10<sup>th</sup> 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



#### 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.

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



<sup>1 &</sup>quot;School Meal Quality and Academic Performance"; Michael L. Anderson et. al; 2018.

<sup>&</sup>lt;sup>2</sup> "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	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 mealsDressings with salads and wraps are provided as designed with each lunch.
Editor	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.
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

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 caféinspired 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.

TO:

**Board of Trustees** 

FROM:

Christine Thomas, Chief Business Official (Consultant)

DATE:

June 13, 2024

APPROVED BY:

Stephen Owens, Principal/Superintendent

RE:

PUBLIC HEARING - Review of the Adopted Budget for the

Two Rock Union School District for the 2024-25 Fiscal Year and Substantiation of the Need for Reserves Greater than the State Required Minimum Reserve for

**Economic Uncertainty** 

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

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

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

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

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

Although these projections reflect growth of approximately 10 students, the loss of the 3-year average ADA that included significnally 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

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

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

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

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

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

#### DISTRICT REPORTS:

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

#### STATE REPORTS:

- Budget Certifications
- □ Workers Compensation Certification
- Table of Contents
- General Fund 01 Unrestricted and Restricted
- Fund forms for All Other Funds
- Average Daily Attendance
- Multi-vear 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:

#### 2024-25 Budget Adoption Reserves

#### TWO ROCK UNION SCHOOL DISTRICT

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

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

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	923-1923-1-	2024-25
Total General Fund Expenditures & Other Uses	\$	3,125,198
Minimum Reserve requirement 5%	\$	156,260
General Fund Combined Ending Fund Balance	\$	1,483,358
Special Reserve Fund Ending Fund Balance	\$	*
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)	\$	2,000
Restricted	\$	2
Committed	\$	2
Assigned	\$	156,260
Reserve for economic uncertainties	\$	156,260
Unassigned and Unappropriated	\$	1,168,837
Subtotal Assigned, Unassigned & Unappropriated	\$	1,481,357
Total Components of ending balance	\$	1,483,357
Assigned & Unassigned balances above the minimum reserve requirement	\$	1,325,097

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

GENE	RAL FUND 01	UNRESTR	CTED GENER	AL FUND	7
ISCA	L YEAR 2024-25	2023-24	ADOPTED		
2		BUD REV #4	UDGET (24-2	Variance	Comments
PUBLI	C HEARING/ADOPTED BUDGET	6/13/2024	6/13/2024	(B) - (A)	
		(A)	(B)	(C)	
		135.37	124.20	-	3-YEAR AVG
BEGINN	NING FUND BALANCE:	\$1,741,125	\$1,718,654		(2019-20; 2020-21; & 2021-22)
REVEN	UES				
Local C	ontrol Funding Formula (LCFF)				
8011	State Aid	\$735,611	\$675,205	(\$60.406)	Update LCFF Calcs using
8012	Education Protection Account	\$433,979	\$376,135		Current Year ADA
8019	State Aid - Prior Year	\$0	\$0	N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	loss of 3-year Average ADA
8021	Homeowners Exemptions	\$1,097	\$1,200		and Flat Est. Unduplicated Counts.
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	\$0,552	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097	Property Tax Transfers	\$0	\$0	\$0	
0001	Total LCFF	\$1,595,373	\$1,500,540		Net change in LCFF
Federal	Revenues	01,000,070	\$1,000,040	(954,055)	includings in Lot I
8110	Impact Aid	\$431,114	\$350,000	(\$81,114)	
9181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
220	Child Nutrition	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	so	\$0	
	Total Federal Revenues	\$431,114	\$350,000	(\$81,114)	
State Re		7, ,	1000,000	(001,117)	
8520	Child Nutrition	so	\$0	\$0	
8550	Mandated Cost Reimbursements	\$4,512	\$4,560	0.00	1.07% COLA
8560	Lottery (Non-Prop 20)	\$21,335	\$22,500		Per current estimate
8590	All Other State Revenues	\$300	\$6,927	(WARRANGE)	HTS Transportation
	Total State Revenues	\$26,147	\$33,987	\$7,840	THE HAIRPORKERS
Local Re	venues			4.14	
8650	Leases and Rentals	\$10,350	\$10,200	(\$150)	Per current lease agreements
8660	Interest Earnings	\$84,000	\$85,000	100 to 10	Current Est.
8689	All Other Fees & Contracts	\$0	\$0	\$0	amanerary mande (1770) The T
8699	Other Local Revenues	\$22,903	\$10,939	CANADA SANCES AND	Local Donations
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	
	Total Local Revenues	\$117,253	\$106,139	(\$11,114)	
TOTAL D	EVENUES	AND DESCRIPTION OF THE PARTY OF		110011111111111111111111111111111111111	
DIALK	EVENUES	\$2,169,887	\$1,990,666	(\$179,221)	
OTHER F	INANCING 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	versus series (September 1	antiquoritat, un fugilitat de la companya della companya della companya della companya de la companya de la companya della com	\$0	pour liverant de la distributiva de la maiorita de la la milita de la maiorita de la maiorita de la maiorita d
	Total Other Financing Sources	(\$312,843)	(\$268,422)	\$44,421	
OTAL R	EVENUES & OTHER SOURCES	\$1,857,044	\$1,722,244	(\$134,800)	
- 17 IL	EVENDED & OTHER GOOKGES	Ψ1,007,044	ψ1,122,244	(9154,600)	

SENERAL FUND 01 SCAL YEAR 2024-25	UNRESTR	ICTED GENER	AL FUND	
	2023-24	ADOPTED		
PUBLIC HEARING/ADOPTED BUDGET	BUD REV #4	BUDGET (24-25	Variance	Comments
	6/13/2024	6/13/2024	(B) - (A)	is included to the control of the co
EXPENDITURES	(A)	(B)	(C)	
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	ACCUSATION OF THE PROPERTY OF
EXCESS OF REVENUES OVER EXPENSE	(\$22,470)	(\$235,297)	(\$212,827)	
COMPONENTS OF END FUND BALANCE	10			
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	so	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED	- ANS	V39/201		
Board Designated:				
5% REU	\$158,611	\$156,260	(\$2,351)	
Local Site Donations	\$0	\$0	\$0	
	\$0	\$0	\$0	
INASSIGNED				
Reserve for Economic Uncertainties	\$158,611	\$156,260	(\$2,351)	5% Reserve
Available	\$1,399,432	\$1,168,837	(\$230,595)	
OTAL ENDING FUND BALANCE:	\$1,718,654	\$1,483,357	(\$235,298)	

Note: \$1 variances due to rounding.

	AL FUND 01		TED GENERAL	FUND	7
	YEAR 2024-25	2023-24	ADOPTED	10.10	
1100/16	TENNE LOLIT LO		BUDGET (24-25	Variance	
		6/13/2024	6/13/2024	EXCEPTION TO A	Comments
PUBLIC	HEARING/ADOPTED BUDGET	(A)	(B)	(B) - (A)	
T OBEIO	TIEARING/ABOT TEB BOBGET	135.37	124.20	(C)	
REGINN	ING FUND BALANCE:	\$490,767	\$318,833	(11) (\$171,934)	
REVEN		\$490,767	\$310,033	(\$171,934)	/
	ntrol Funding Formula (LCFF)				
8011	State Aid	\$0	\$0	\$0	
8012	Education Protection Account	\$0	\$0	\$0 \$0	
8019	State Aid - Prior Year	\$0	\$0 \$0	\$0 \$0	
8021	Homeowners Exemptions	\$0	\$0	\$0 \$0	
8029	Other In-Lieu Taxes	\$0	\$0 \$0	\$0 \$0	
8041	Secured	\$0	\$0	\$0	
8042	Unsecured	\$0 \$0	\$0	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	1
8044	Supplemental	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Ta	\$0	\$0 \$0	\$0	
8097	Property Tax Transfers	\$20,176	\$18,821	and the second s	Special Education Est.
	Total LCFF	\$20,176	\$18,821	(\$1,355)	
Federal F	Revenues	420,170	ψ10,021	(41,000)	
8110	Impact Aid	\$0	\$0	\$0	
8181	Spec Ed Entitlement (IDEA)	\$20,929	\$20,929	17(2)2,0	AB602 Spec Ed.
8220	Child Nutrition	\$60,196	\$44,000		PY One-lime COVID Impact grant; & Current Est.
8290	All Other Federal Revenue	\$137,885	\$41,219		PY Carrover & Federal COVID Funds
	Total Federal Revenues	\$219,010	\$106,148	(\$112,862)	
State Rev	renues	9 9	8 8	58 S D	
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 Rev	venues	A SAM I STRUMBER - SAMES	History and the companies of the com-	O SOUR HELE AND A STANDARD	
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 Co	\$132,145	\$122,000		AB602 Special Ed-Adj PY Revenue
	Total Local Revenues	\$160,130	\$132,700	(\$27,430)	
	EVENUES	\$807,922	\$580,402	(\$227,520)	
	INANCING SOURCES	8,925	1,080,00	7444	<u>*</u>
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		Special Education
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
	Total Other Financing Sources	\$312,843	\$268,422	(\$44,421)	
TOTAL RE	EVENUES & OTHER SOURCES	\$1,120,765	\$848,824	(\$271,941)	
				- 3/	

TWO ROCK UNION SCHOOL DISTRICT GENERAL FUND 01

FISCAL YEAR 2024-25	RESTRIC	CTED GENERAL	1	
	2023-24	ADOPTED		
	BUD REV #4	BUDGET (24-25	Variance	Comments
EVENINITURES /	6/13/2024	6/13/2024	(B) - (A)	
EXPENDITURES (continued)	(A)	(B)	(C)	
Indirect/Direct Cost		0.004/01		
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	HIRANIA WARANAANA SANTAAN
7310 Indirect Cost GF	\$42,830	\$25,789	(\$17,041)	I/C @ 10.65% > 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	9
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	ľ
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)	
EXOCOCO OF REVENOES OVER EXPENSE	(\$171,354)	(\$310,033)	(\$140,033)	
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		ELOP, Ed Effect, Learning Recovery, Music Grt
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:			m.c.	
2% REU	\$0 \$0	\$0	\$0 50	
One-time Mandated Costs Local Site Donations	\$0 \$0	\$0 \$0	\$0 \$0	
	\$0 \$0	\$0	\$0 \$0	
Curriculum Adoptions UNASSIGNED	20	\$0	φU	
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0 \$0	\$0 \$0	\$0 \$0	
TOTAL ENDING FUND BALANCE:	6240 022	60	£240 020	
TOTAL ENDING FUND BALANCE:	\$318,833	\$0	\$318,833	

TWO	ROCK UNION SCHOOL DISTRICT				
	RAL FUND 01	TOTAL GE	NERAL FUND (CC	7	
	L YEAR 2024-25	2023-24	ADOPTED	, indived,	
		BUD REV #4	BUDGET (24-25)	Variance	Comments
		6/13/2024	6/13/2024	(B) - (A)	Comments
PUBLI	C HEARING/ADOPTED BUDGET	(A)	(B)	(C)	
	Average Daily Attendance (ADA)	135.37	124.20		3-year average ADA
BEGIN	NING FUND BALANCE:	\$2,231,892	\$2,037,488	(\$194,404)	3-year average ADA
REVE		Ψ2,201,002	ΨΕ,007,100	(\$104,404)	
	Control Funding Formula (LCFF)	1			1
8011	State Aid	\$735,611	\$675,205	(\$60,406)	Update LCFF Calcs
8012	Education Protection Account	\$433,979	\$376,135	7.00	3-year Average ADA
8019	State Aid - Prior Year	\$0	\$0	D 19-70-70	and Est. Unduplicated Counts.
8021	Homeowners Exemptions	\$1,097	\$1,200	\$103	
8029	Other In-Lieu Taxes	\$0	\$0	h 17/21 1	6.56% COLA + 3.29% Augment
8041	Secured	\$224,893	\$240,000	\$15,107	77.77.07.77.77.77.07.07.07.07.07.07.07.0
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)	
500 VIII 100	Total Federal Revenues	\$650,124	\$456,148	(\$193,976)	
	evenues		9 5 4745	3000 0 500	
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	(\$73,033)	
	evenues				
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	Total Local Revenues	\$277,383	\$238,839	(\$38,544)	
	REVENUES FINANCING SOURCES	\$2,977,809	\$2,571,068	(\$401,741)	
8919	All Other Interfund Transfers In	60	60	60	
8972	Proceeds from Capital Leases	\$0 \$0	\$0 \$0	\$0 \$0	
8980	Contributions to Restricted Prgs	\$0 \$0	\$0	\$0 \$0	
8990	Section 12.4 Tsf of Restricted Pr	\$0 \$0	\$0 \$0	\$0 \$0	
0330	Total Other Financing Sources	\$0	\$0	\$0	
TOT:: -		933			
TOTALF	REVENUES & OTHER SOURCES	\$2,977,809	\$2,571,068	(\$401,741)	
CONTRACTOR OF THE PARTY OF THE					

TWO ROCK UNION SCHOOL DISTRICT GENERAL FUND 01

FISCAL YEAR 2024-25	TOTAL GE	TOTAL GENERAL FUND (COMBINED)				
	2023-24	ADOPTED				
PUBLIC HEARING/ADOPTED BUDGET	BUD REV #4	BUDGET (24-25)	Variance	Comments		
	6/13/2024	6/13/2024	(B) - (A)	NONECHIERATOPEO		
EXPENDITURES (continued)	(A)	(B)	(C)			
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0			
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	l		
7310 Indirect Cost GF	\$0	\$0	\$0	1		
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	N N 1095	W 60 60				
7438 Debt Service - Principal	\$0	\$0	\$0	<b>}</b>		
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	20200	000,000				
Board Designated:						
5% REU	\$158,611	\$156,260	(\$2,351)			
Local Site Donations	\$0	\$0	\$0			
Curriculum Adoptions	\$0	\$0	\$0			
UNASSIGNED		wto 99 ( )	W-1500-11			
Reserve for Economic Uncertainties	\$158,611	\$156,260	(\$2,351)	5% Reserves		
Available	\$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.

#### Budget, July 1 FINANCIAL REPORTS 2024-25 Budget School District Certification

49 74979 0000000 Form CB F8BKGZV4U5(2024-25)

H	ANNUAL BUDGET REP	DRT;		
	July 1, 2024 Budget Ado	plion		
×	(LCAP) or annual of the school district p	veloped using the state-edopted Criteria and Standards, It includes the expanditures necessary to imple pdate to the LCAP that will be effective for the budget year. The budget was filled and adopted subsequiversuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  es a combined assigned and unassigned ending fund balance above the minimum recommended reserved district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (e)	ent to a public h a for economic	eering by the governing board of uncortainties, at its public ode Section 42127.
			Poblic Hearing	
	Place:	5001 Springhill Road, Petaluma CA 94852	Place:	5001 Springhill Road, Petaluma CA 94952
	Date:	June 10, 2024	Date:	June 13, 2024
	Adoption Date: Signed:	Juna 20, 2024	Timp:	4:30 pm
ľ		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	Contact person for a	additional information on the budget reports;		A Company of the Comp
	Namo:	Chris Thomas	Telephone:	707-762-6617
	Title:	Chief Business Official, Consultant	E-mail:	cthomas@trusd.org

#### Criteria and Standards Review Summery

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

RITERIA AND STANDARDS					
1	Average Delly Attendence	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the provious three fiscal years.	×		
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.	×		
4	Local Control Funding Formula (LGFF) Revienus	Projected change in LCFF revenue is within the standard for the budget and two subsequent (tecat years.	TO PROVIDE MATERIAL PROVIDENCE	×	
5	Seledes and Senetits	Projected ratios of total unrestricted salaries and bonefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent flecelly ears.	X		
69	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.		×	
6b	Othor Expanditures	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.		×	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the origing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	×	The second second second second	
Ġ	Delicit Spending	Unrestricted deficit spending, if any, has not exceeded the clandard for two or more of the last three fiscal years.	×		
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.	×		
ър	Cash falance	Projected general fund cash balance will be positive at the end of the current fiscal year.	×		
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	l	

JPPLEMENTAL INFORMATI	ON		No	Yes
S1	Contingent Liabilities	Are there known or contingent fiabilities (e.g., financial or program audits, kligation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Ravenues to Fund Ongoing Expanditures	Are there engoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	×	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large con-recurring general fund expenditures that are funded with ongoing general fund revenues?	k	
S4	Contingent Rayenues	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 loxes, forest reserves)?	x	
55	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 flacal years?	,,,,,,	×
PPLEMENTAL INFORMATIC	N (continued)		No	Yos
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		If yes, have annual psyments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	×	
57a	Postomployment Banafits Other (Iwn Pensions	Does the district provide postemployment benefits other than pensions (OPES)?	×	
		If yes, are they lifetime benefits?	n/a	1
		- If yes, do benefits continue beyond age 65?	n/s	<u>†</u>
		• if yes, are benefits funded by pay-as-you-go?	n/a	· [
S7b	Other Self-insurance Benefits	Doos the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and (lability)?	x	
SB	Status of Labor	Are salary and benefit negotiations still open for:	THE PERSON NAMED IN	<del>                                     </del>
	Agreements	Certificated? (Section S&A, Line 1)	×	1
		Classified? (Section S8B, Line 1)	N N. W. L. W	×
		- Management/supervisor/confidential? (Section SSC, Line 1)		X
49	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP affective for the budget year?	L-W	×
THE RESIDENCE AND ADDRESS OF THE PARTY OF TH	·	- Adoption data of the LCAP or an update to the LCAP:	06/20	72024
510	LCAP Expenditures	Ooss 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
DITIONAL FISCAL INDICAT	ORS		No	Yes
A1	Negativa Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
ΑŽ	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?	×	
Д4	New Charler Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's envolument, either in the prior fiscal year or budget year?	×	
A\$	Salary Increases Exceed COLA	Has the district entered into a bargahing agreement where any of the budget or subsequent flacel years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	×	
NTIONAL FISCAL INDICATO	DRS (cantinued)	.  I The second	No	Yes
ĄĠ	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
А7	Independent Financial System	is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Ooes the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	*** *******************************

#### Budget, July 1 2024-25 Budget WORKERS' COMPENSATION CERTIFICATION

49 70979 0000000 Form CC F8BKGZU4V5(2024-25)

ANNUAL	CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIR	MS						
superinte	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 ennually shall certify to the county superintendent of schools the amount of manay, if any, that it has decided to reserve in its budget for the cost of those claims.							
t .	ounly Superintendant of Schools;							
\.\	Our district is self-insured for workers' compensation claims as defined in Educatio	in Code Section 42141(a):						
***************************************	Total Habilities actuarially determinad:	\$						
	Less: Amount of total Habilities reserved in budget;	\$						
	Estimated accrued but unrunded sabilities:	\$	0.00					
a .	X. This school district is self-insured for workers' compensation claims through a JPA,	, and offers the following information:	Printed Printed APPersonnel					
04 to 04 - 110 1 colors	Radwood Empire Schools Insurant Group (RESIG); Clindy Wilkerson, Executive	# Director						
	5760 Skylane BLVD, Windsor, CA 95492; 707-836-0779 ext 120							
	This school district is not self-insured for workers' compensation claims.							
Signe	 d	Date of Meeting: June 20, 2024						
	Clerk/Secretary of the Governing Board	W						
	(Original signature required)							
For addition	onal information on this certification, please contact;							
Name:	Chris Thomas							
Title:	The desired divide, deliberation							
Telephone								
∉-mali;	E-mail: cthomas@trusd.org							

# Budget, July 1 TABLE OF CONTENTS

Two Rock Union Elementary Sonoma County

49 70979 0000000 Form TC F88KGZU4U5(2024-25)

G = General Ledger Data; S = Supplemental Data

	Data		
	**************************************	Data Supplied For:	######################################
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
Q1	General Fund/County School Service Fund	GS	G\$
08	Student Activity Special Revenue Fund	**************************************	PRESIDENTIAL MANAGEMENT
<b>C</b> 9	Charter Schools Special Revenue Fund	1974 - 19	
10	Special Education Pass-Through Fund	F (V) = V(V) = V	The state of the s
<b>†</b> 1	Adult Education Fund	100 - 100 -	
12	Child Development Fund		
13	Cateteria Special Revenue Fund	1 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/	THE WAY WAS IN MANUAL LAND A
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	The Production of the Control of the	
†7	Special Reserve Fund for Other Than Capital Outlay Projects	G	дие от чето по поставления в поставления в поставления в поставления в поставления в поставления в поставления
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		**************************************
20	Special Reserve Fund for Postemployment Benefits		The state of the s
21	Building Fund		Printed and the set of the following about the following and the set of the s
25	Capital Facilities	77 (1.4 m. 1.4 m	
30	State School Building Lease- Purchase Fund	V VIX CV POSSOCIANO II.	
35	County School Facilities Fund	7/2/13 13 / 2/2/PA	47, 77.40 PM h a tomas annual
	Special Reserve Fund for Capital Outlay Projects	Ġ	Ğ
49	Capital Project Fund for Blended Component Units		

M house? You are now no All com-			F8BKGZU4U5(2024-25
51	Bond interest and Redemption Fund		And today I at the
52	Debt Service Fund for Blended Component Units	The state of the s	
53	Tax Override Fund	The proof of the state of the s	
56	Debt Service Fund	Province But a superior and a superi	
57	Foundation Permanent Fund	The second secon	A PART WALKEN WAY WATER
61	Cafeteria Enterprise Fund	V - 1/2 V - V - V - V - V - V - V - V - V - V	And the state of t
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		19 1 19 1 19 1 19 1 19 1 19 1 19 1 19
66	Werehouse Revolving Fund	104405,000000000000000000000000000000000	
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		77117 (1400)
95	Student Body Fund		
Α	Average Daily Attendance	\$	S
ASSET	Schedule of Capital Assets	S	(*I)**
CASH	Cashflow Worksheet		8
CB	Budget Certification		S
cc	Workers' Compensation Certification		s
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	G\$	THE STATE OF THE PART AND PART
CEB	Current Expense Formula/Minimum Glassroom Comp Budget		G
DEBT	Schedule of Long-Term Lisbilities	\$	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

# Budget, July 1 TABLE OF CONTENTS

49 70978 0000000 Form TC f8BKGZU4U5(2024-25)

MYP	Multiy ear Projections - General Fund	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	gs
SEA	Special Education Revenue Allocations	The state of the s	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		\$110000 10000 1000 100 100 100 100 100 1
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget	1900 P 1901	G
01CS	Criteria and Standards Review	GS	GS

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

			92	2923-24 Estimated Actuals			3724.25 Rudos!		
		Š						Total Fund	i i
Description	Resource Codes	Codes	Unrestricted {A}	Restricled (B)	col. A + B	Unrestricled (D)	Restricted (E)	39. D • E	Column
A. REVENUES						ionapo			
1) LCFF Sources		8010-8099	1,595,373.00	23,176.03	1,615,549.00	1,500,540,00	18,821.00	1,519,361,00	-6.0%
2) Federal Revenue		8100-8299	431,314.00	219,010,00	650,124.00	350,000,00	106,148.00	456,148,80	-29,6%
3) Other State Revenue		8330-8589	28,147,00	408,606.190	434,753.00	33,997.00	322,733,00	356 720 80	20 71-
4) Other Local Revenue		8630-8799	117,253.00	160,138,60	277,383.00	106, 139,00	132,700.60	238 R39 PD	.43 pg.
5) TOTAL, REVENIJES			2,169,887.00	607,922.00	2,977,809.09	1,999,666.09	580.402.60	2 574 DBR 00	100 CT
B. EXPENDITURES									Dr. 6pr
1) Certificated Salanes		1000-1999	686,075.00	113,450,00	799,525.60	780,845.00	102,286.00	883,131,00	95 U.S.
2) Classified Salaries		2000-2999	221,861,00	67,187.00	289,048.00	240,676.60	74,640.00	315,476,00	24.6
3) Employ ee Benefits		3000-3999	334, 392, 90	123,435.00	456,327,00	398,873.00	113,677.00	512,750.00	11.9%
4} Books and Supplies		4000-4399	117,980,00	217,674.00	335,854.00	94,000.00	202,052.00	296,962.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	381,536.00	654,593.00	1,036,129.00	356,936.00	630,843,00	999,779.00	3.5%
6) Capital Oullay		6400-6999	0.00	73.330.06	73,330.60	0.00	18,000.00	16,000.00	-75.5%
7) Other Outgo (excluding fransfars of Indirect Costs)		7100-7299 7400-7499	00:0	90:0	00'0	0.00	φ.9	03-0	200
8) Other Outgo - Transfers of Indirect Costs		7300-7399	{42,830,40}	42,830,00	0.00	(25,789.00)	25,789.00	0.00	860
9) TOTAL, EXPENDITURES			1,699,514.00	1,292,699 00	2,992,213.00	1,857,541,00	1,167,657.00	3,025,196,00	2.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOUNCES AND USES (AS - B9)	n'		470,373,09	(484,777.00)	(14,494,00)	133,125.00	(587,255.00)	454.130.00;	3.050
D. OTHER FINANCING SOURCESJUSES									
1) interfund Fransfers a) Transfers In		Repositore.	8	Ş	2				W. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10
ठ) Transfers Out		78/0-7629	180 808 081	20.7	140 400 001	131.50 23.000 par	80.0	0.00	#0.0
2) Other Sources/Uses			7	DA:	PATRONIANI	Manager Man	0.00	100,606.00	4.5
a) Sources		8930-8979	01.4	0.0	07:00	8.9	0.00	⊕ ⊕	0.0%
b) Uses		7630-7699	0.00	00'0	0.00	0.00	0.00	0.00	0.0%
3) Cantributions		8990-8899	(312,843.00)	312,843.00	0.00	[268,422.00]	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		minor I dimension	(492,843.00)	312,643.00	(180,600.09)	(368,422.00)	268,422.00	[160,806,00]	4
E. HET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		F & A	(22,476.00)	(171,934.00)	(194.404.00)	(235,297.04)	(318,833.80)	(554, 138,09)	165.0%
F. FUND BALANCE, RESERVES									
i) Beginning Fund Balance					Medicanic vic.	TA 1/2		<b>-</b>	
a) As of July ? - Unaudited		9791	1,325,857.00	472,759,00	2,298,616.00	1,718,654.00	316,833.16	2,037,487.00	-11,4%
b} Audit Acjus Imenis		9793	(64,733.00)	18,908.00	(66,725,90)	90:0	00:00	0.00	-100.0%

California Dept of Education SACS Finaecial Reporting Software - SACS V9.2 File: Fund-A. Version 7

Page t

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

49 70979 UNIDOO Form 01 F8BKGZU4US(2024-25)

,			292	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted {A}	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	Solump Colump
c) As of July 1 - Audited (F12+F1b)			1,741,124,00	490,767.00	2,231,691.00	1,718,654.60	318,633.00	2 037 487 no	W 7 A
d) Other Resistements		3678	190°0	0.03	0,00	00:00	20.5	9.00	100
e) Adjusted Beginning Balance (F1c + F1d)			1,741,124.00	490,767.0s	2,231,681,06	1,718,654.00	358.833.03	0 507 507 6	W.U.W
2) Entring Baltance, June 30 (E + F1e)			1,718,654.00	318,833.00	2,037,487,00	1 463 357 06	QU V	00 634 604 4	E 1.0.
Components of Ending Fland Balance						April 100 Paril	35	1,485,357,50	77.77
a) Nonspendable									
Revolving Cash		9711	2,009.90	0.CD	2,000,00	2,000.00	00.00	2,090.00	0
Slores		9712	09'0	00'0	0.00	0.03	0.00	5000	300
Prepaid Items		9713	06.0	00'0	0.00	03'6	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.60	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 Anamements		9750	e c	2	Contractor of the Contractor o				
Other Commitments		976	900	50.5	90.0	00.00	0.00	0.60	0.0%
d) Assigned		1	90.0	3	M'in	0.00	60.0	0.50	20.0
CAhar Assigianenis		9760	158,611.09	000	:58.511.00	25. 25.	Ş		,
5¼ reu	0000	9780	158,611.00		158.611.00		3	Up.067'acr	8,5,1-
5% REU	0900	9760			0.00	156,250,00		158 380 30	
e) Urassignet/Unappropriated		•						יטוג' לאתימת	
Reserve for Economic Uncertainlies		9769	158,611.00	0.00	158,611.00	155,280.00	0.00	155.260.09	3,
Unassigneผ้ปกลppropriated Amount		0646	1,399,432.63	0.00	1,399,432.00	1,168,837.00	00'0	1.168.837.00	46.5%
G. ASSETS		,,,,,,					,		
1) Cash		11		errantumin					
a) in Couraly Treasury		9110	2,152,225,82	285,303.01	2,437,528,83				
t) Fair Value Adjustment to Cash in County Treasury		9113	(84,733.00)	0.00	(64,733,60)				
b) in Banks		9120	0,00	1,000.00	1,000.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.60				
d) with Fiscal Agent Frustee		9135	0.00	00'0	0.60				
e) Collections Awaiting Deposit		9140	00:0	00:0	0.00				in minds
2) invasiments		9150	00:0	0.00	0.09				
3) Accounts Receivable		9200	25, 427, 41	64,345,00	68,772,41				
4) Duse from Grantar Governmens		9536	0.00	00.0	0.00				
5) Due from Other Funds		9310	0.00	0.00	00.0				
6) Stores		100 N	0.0	00.00	6.00				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A. Version 7

2.9%

8,000.00 8

0.00 0.0 0.00

9.00

30,000,00

28,500,10

00.0

8

28,600.30

\$04

7,775.00

\$345 \$345 8043

Unsecured Roll Texes

Supplemental Taxes

Phot Years Taxes

0.00

9,000.00

7,775.00 P. 13

0.00

0.0% 4.9%

30,000.00

Two Rock Union Elementary Sonoma County

Unrestricted and Restricted Expenditures by Object Budget, July 1 General Fund

Form M

45 85 £.74 8.2% -13.3% 9.4% 0.0 % Diff Colump C & F 0.90 0.00 6.00 1.280.50 675,205.00 376,135.00 240,000.00 Total Fund col. () + E (F) 9.9 9.09 0.00 0.00 Q. D. 8 8 2824-25 Budget Restricted (E) 9.8 675,205,00 376, 135,00 8.9 1,210,90 0.00 240,000.00 Unrestricted (D) 0.90 0.B 0.00 0.09 (21.50) (21.50) 0.00 0.80 2,445,588.24 8 0.00 0.80 69 0.08 433,979,00 1,097,00 9.0 90.0 224,893.00 2,445,589,74 735,611,00 Total Fund col. A + B (C) 2023-24 Estimated Actuals 9.8 (879.95) 8 8 9,9 0.00 2 \$. B 99 0.00 0.00 0.00 8 #. Q. 350,648.01 (879.95) 351,527,96 9.0 89.0 9.00 0.0 0.00 Restricted (B) 9.0 8,0 0.00 8 858.45 0.40 0.00 0.00 658.45 2,094,920,23 8 0.08 5 5 6 7 0.00 9.0 8,0 1,097.00 0.83 2,094,061,79 735,611.00 433,979.80 224,893.00 Unrestricted (A) Object Codes 93 뮳 9380 윯 SS 2535 2535 9650 윯 3650 88 8012 曹 # 252 252 253 86 11 8029 뀵 Resource Codes Education Protection Account State Aid - Current H. DEFERRED OUTFLOWS OF RESOURCES J. DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED OUTFLOWS 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED INFLOWS 1) Deferred Inflows of Resources Other Schverdions/In-Lieu Taxes 2) Due to Grantor Governments Ending Fund Besince, June 30 Homeowners' Exemptions 7) Prepaid Expenditures 8) Other Current Assets Slate Aid - Current Year 6) TOTAL UMBILITIES 3) Due to Other Fands 5) Unsamed Revenue (G10 + H2) - (15 + 32) State Aid - Price Years County & District Taxes 1) Accounts Pay able Реткстра Арронионня Tax Relief Subventions S) Lease Receivable 10) TOTAL, ASSETS Secured Roll Taxes 4) Current Loans Imber Yieki Sax K. FUND EQUITY **LCFF SOURCES** 1. UABILITIES Description

SACS Financial Reporting Software - SACS V9.2 California Dept of Education

File: Fund-A, Version 7

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Two Rock Union Elementary Sonoma Gounty			Unre Ex	Congret, July I General Fund Unrestricted and Restricted Expanditures by Object				46 F6BKG	49 70979 0000000 Form 01 F8BKGZU4US(2024-25)
			50.5	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Resiricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% DI# Cotumn C& F
Education Reverue Augmentation Fund (ERAF)	1-	8045	163,418,630	0.00	163,418.00	178,900.09	0.00	\$78.090.00	2 fee.
Community Redevelopment Funds (SB 617/699/1992)		\$047	0.00	0.00	6.00	884		5	2
Penatiles and Interest from Delinquent Jaxes		3D4B	0.00	0.00	0:00	0.00	0 80	900	250
Miscellaneous Funds (EC 41604)								ag:e	24.5
Roy alties and Bonuses		3031	0,09	0.00	0.00	0.00	0.09	60.6	0.0%
Other In-Ligit Taxes		3838	0.00	0.00	0.00	0.00	\$0.0¢	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		6089	\$10°C	00'0	0.00	0.00	8.6	0.00	0.0%
Sublat, LCFF Scarces			1,595,373,09	0.00	1,595,373,06	1,509,540.00	4.50	1,500,540.00	.5.9%
LCFF Transfers Superinflad I CFF Transfers - Company Year	Š	*400							
AS Other LCFF Transfers - Curvers Year	All Olber	5000	로 :		200	903 1		00.0	4.0%
Transfers to Charler Schools in Lieu of Prenarty		2	20.0	0.00	90.08	0.00	0.00	00:00	25.5
Tares	•	<b>8</b> 2	0.00	0.00	0.00	P.03	0.00	0.00	60
Property Faxes Transfers		6097	03.0	20.176.90	20,176.00	9.00	18,821.00	18.821.08	9.29
LOFFIRM enue Limit Transfers - Prior Years		868	00.0	6.00	6.00	0.00	0.00	0.00	74000
TOTAL, LCFF SOURCES	;	T II I I I I I	1,595,373.20	20,176.00	1,615,543.00	1,500,540.60	18,621.00	1.519.361.00	204
FEDERAL REVENUE				**************************************					
Maintenance and Operations		8110	431,114,80	0.00	431,114.00	3\$0,000.60	0.00	350,600.03	-18.8%
Special Education Entitlement		8181	0.90	19,396.00	19,398.00	0.00	19,398.00	19, 398.00	70.0 70.0
Special Education Discretionary Grants		8182	0.00	1,531.00	1,531.00	08:0	1,531,00	1,531.00	0.0%
Chắt Nutrièon Programs		8220	0.00	66,196,00	60,156.60	0.00	44,609,06	44,000.00	-26.9%
Dotaled Food Commodities		422J	00:00	D.00	0.00	0.00	90.0	0.60	6.0%
Forest Reserve Funds		8260	00'0	0.00	O):0	0.00	58.9	0:0	0.0%
Flood Carled Funds		8570	0.00	0.05	0.00	0.00	6.00	0.90	90.0
k Vizdili a Reserve Funds E		8280	0.00	0.00	00:00	00'0	<b>X</b> .0	0.00	20.0
FENA		8281	0.00	0.00	60:0	0.0	03.0	0.00	90.0
Interagency Contracts Between LEAs		8285	0.00	80°0	0.00	0.00	6.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		3287	0.00	0.00	00:0	00.0	8.0	0.00	0.0%
Title I, Part A, Basic	3010	320		5,355.09	5,355.08	a America de m	8.9	0.90	-100,0%
Title I. Part D., Local Delinquent Programs	3825	6290		6.03	0.09		6.00	00:00	0.9%
Title It, Part A. Supporting Effective instruction	4035	8230		2,752.00	2,752.00		2,721.00	2,721,90	1.1%
Tile III, Immigrani Studeni Program	4201	6230	}	902,006	902.09		00:009	600,00	23.5%
ी Talle III, Engåsh Learnar Program	4203	18628		4,881,90	4,881,00		9,581.90	9,381.00	92.2%
Public Charter Schools Grant Program (PCSGP)	4610	6290		00'0	0.00		00'0	6.03	0.0%
								Il removement	

Page 4

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

Budget, July 1 General Fund Unrestricted and Rescricted Expenditures by Object

Two Rock Union Elementary Sonoma County

			20	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund cal. D + E	K DIR Cotum
Other MCLB / Every Student Succeeds Act	3040, 3050, 3051, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8295		33.788.00	200				
Career and Technical Education	3500-3569	8290		0.00	00.000,100		14,279,60	14,279,00	ŗċ Ķ
Ail Other Federal Revalue	All Other	8290	80	99 227 09	00 550 00	5	Up'n	0.00	%GD
TOTAL, FEDERAL REVENUE			431 154 DD	110.010.00	00,404,000	G.G	14,238,00	14.238.00	44.2%
OTHER STATE REVENUE			100	PO'BLA'CLY	06,951,000	SSO, DEIO, GRO	105, 148.00	455, 148.00	-29.8%
Other State Apportionments					<del></del>	F19/5 / //ww			
ROC!P Ersilbement									
Prior Years	हराक्षा	8319		4.00	0.00		8	<b>E</b>	ž
Speciel Education Master Plan								0.50	8.0°
Current Year	DQ539	1163		0.00	0.00	-	00.00	00:0	ci ci
Prior Years	6500	E319	,	0.00	1.00		0.69	0.00	30
All Other State Apportionments - Current Year	Af Other	8311	0.00	0.00	8.6	8.5	0.00	50.0	1,00
Alf Other State Apportionments - Prior Years	At Char	8319	0.00	0.00	0.00	07:00	00'0	20.0	7000
Chiki Nulribon Programs		8520	0.00	59,080.00	29,000.00	0.0	SE DED CE	54 000 03	45.0
Mandalet Costs Reinbursements		8550	4,512.90	00:00	4,512.00	4,563.30	900	10 650 M	A.C.O.
Lottery - Unrestricted and Instructional Malerials		9260	21,335.00	9,635.00	30,970,90	22 500.00	4-760-00	24 500 40	1
Tax Relief Subvertions					-		an'nas's	31,304,30	1.73
Restricted Levies - Other					<del>*************************************</del>	- Brinde Ive			
Homeswers' Exemptions		8575	- 40°C	60.0	0.00	8.0	86	0.50	761
Other Subventions/In-Lieu Faxes		8578	97:00	60.0	0.00	69:0	£ #	000	2000
Pass-Through Revenues from							3	TO:	K.C.B
Slate Sources		6567	90.00	0.00	0.05	9.6	0.00	80.0	2
After School Education and Safety (ASES)	6010	6590		54,432.00	54,432.00		36,627.00	SE 50 2 CB	20 CE.
Charler School Facility Grant	6030	\$3		D::0	4.8		B.0	24	0.00%
Daug/Atcehol/Tetasco Funds	6658, 6690, 6695	0658		0.00	0.00		0.00	5	400
California Glean Energy Jobs Act	6230	8590		6.80	0.00		82	50 2	200
Career Technical Education Incentive Grant Program	5387	25. 25. 25. 25. 26. 27. 27. 27. 27. 27. 27. 27. 27. 27. 27	e bas ve same	95.0	O <del>),</del> O		3 8	3 8	t 2
American Iralian Early Childhood Education	7210	8590	96.116****	90.0	0.90		90.0	10 to	200
Specialized Secondary	7370	9230		0.00	6.0		00'0	0.0	0.0%
All Other State Revenue	All Other	8530	30.08	265,539.00	285,639.00	6,927,00	223.506.00	278 M29 AM	ie ce
TOTAL, OTHER STATE REVENUE			26,147.00	409,606.00	434,753.00	33,987.00	322,733.00	356 720.00	17 9%
OTHER LOCAL REVENUE									

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

Budget July 1 General Fund Unrestricted and Restricted Expenditures by Object

und I Restricted by Object

49 70979 00000000 Form D1 F8BKGZU4US/2024-25)

			202	2023-24 Estimated Actuals			2024-25 Budget		
mmpaper-opens	Resource Codes	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	& Diff Column
Other Local Revenue			7.	ía.	2	101	<b>(E)</b>	(F)	645
County and District Taxes									
Other Restricted Levies						eladi aan 7 a a an			
Secured Roll		8615	06.0	0.60	68.0	88	8	60	ì
Unsecured Roll		9616	00'0	0.00	0.50	6.03	85	ON'O	0.0%
Pinor Years' Taxes		3617	0070	0.00	D-0-0	184	600	no'n	255
Supplemental Taxes		4618	æ	98-0	000	3	00.0	6.05	<b>松</b> (1)
Non-Ad Valorem Faxes					25	7. T	0.09	0.03	%0.0
Parcel Taxes		8621	0.00	0.03	0.00	0.40	90.0	10,0	20.0%
Other		8622	0.00	60,0	0.00	0.00	9.0	600	200
Community Redevelopment Funds Not Subject to LCFF Deduction	**	8625	0.00	60.0	0.00	0.00	900	0.00	300
Penalties and Interest from Delinquent Non- LCFF Taxes		6629	£0.9	0.0	0.00	0.00	9.0	0.00	%0 to
Sæins									
Sale of Equipment/Supplies		663‡	0.00	0.00	6.00	0.00	03.0	0.00	\$0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Sale of Publications		8532	6.00	0.60	0.00	0.00	0.60	0.00	20.0
Food Service Sales		P634	6.00	0.00	\$ 50.5	0.00	0.00	90.0	76 O
All Other Sales		8638	00-0	07:00	0.00	6.8	00:00	0.00	7600
Leases and Renass		1858	10,351,03	0.00	10,356.00	10,200.00	00'0	10.200.05	7,0
Frances:		8660	84,000,00	0.00	84,000.00	85.409.00	000	R5 M3 M	AL T
Net Increase (Decrease) in the Far Value of Investments		8662	09.0	06.0	DO'G	85	9 0	Dianetra	\$7.1 30.0
Fees and Contracts									
Adul Educalion Fees		18871	0.30	00.00	0.00	D9:0	00:0	4.00	0.0%
Non-Resident Students		8672	00:00	0.00	0.60	0,10	£0.0	0,00	0.0%
Transportation Fees From Individuals		8675	0.00	00'0	0.00	0.00	90'0	0.00	0.0%
Interagency Services		4677	00:00	90'0	0.00	00:00	00.0	0.10	4.0%
Migation/Dev-cloper Fees		3681	0.00	60.0	00:00	06.0	83	0.90	4.0%
All Other Fees and Contracts		8689	90'0	0.09	0.00	0,00	9.03	0.40	3.0%
Virst Coca Revenue Pfus: Miscellaneus Funds Non-LCFF (50 Percent) Adjustment		9693	60.6	8	Ę.	6 C	2		
Passa-Through Revenue from Local Sources		6697	200	2	5	00.0	33.5	0.00	200
All Other Local Revenue		S 58	V.V.	CO-Diagon Act	30 S	0.00	6:60	0.00	1.0%
Tulière		A710	900	אין אפריאטרי וא	Migograe	Mieczini	10,700.00	21,639,00	57.5%
		2	D3.0	00'0	0.00	0000	0.00	6.00	70.0

Page 6

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A. Version 7

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Sonoma County			Unite Esq	General Fund Unrestricted and Restricted Expenditures by Object	·			Febro:	49 70379 0000000 Form 01 FBBKGZU4U5/2024-25)
			202	2023-24 Estimated Actuals			2024-25 Budgef		
Description	Resource Codes	Object	Unrestricted (A)	Restricted (B)	Total Fund cod. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund cal, D + E (F)	% Diff Column C.S.F
All Other Transfers in		8781-9783	6.00	6.60	9.00	i 90.0	0.00	0.00	20.00
fræisfers & Apportionments								0.00	80.0
Special Education SELPA Transfers								<del></del>	
From Districts or Charter Schools	6500	18791		00'0	0.00		0.60	000	£
From County Offices	6500	8792		132,145,00	132,145,00		122,000,00	122 000.00	7.7%
From JPAs	6500	8793		0.00	0.00		00'0	£9.5	200
ROCIP Transfers									
Fram Districts or Charles Schools	6360	9791		90°C	0.00		0.00	4,60	0.0%
From County Offices	5354	6792		6.00	0.00	2000 to	8	0,90	0.0%
From JPAs	2363	6793		6,00	00.0		9.0	0.00	9.0%
Other Transfers of Apportiements		į							
		16/6	00.0	03:0	90.0	0.00	0.00	0.0	40%
TOTAL COLLEGE OF RES	All Office		0.00	0.60	20.0	0.03	0.430	0.00	4.0%
FIGHT -	All Olher	E .	0.00	0.00	C.04	0.00	0,00	0.00	0.0%
All Other Transfers in From All Others		85.88	0.60	00:00	00'0	9.00	0.90	0.00	*30
TOTAL, OTHER LOCAL REVENUE			18,253.00	160,130,40	277,363.03	105, 139,00	132,730,90	238,839.00	-13.9%
YOTAL, REVENUES			2,169,887.00	607,922,400	2,977,809.00	1,990,566.00	580,402.00	2,571,068,00	-13.7%
CERTIFICATED SALARIES  Cedificates Teachers, Salaries		Ş	200				e in the state		
Certificates, Para Servent Salaries		<u> </u>	one-acc.w	DS'DEB' IC	366,375.40	599, 150,00	47,285,00	646,436.00	14,1%
מבניון יאשוניה בילים מחליקון משפטוניה		5	0.00	30,060,90	30,909,00	0.00	36,090.00	30,308,00	20.0%
Centificated Supervisors and Administrators Salaries		\$360	173,050.00	25,600.00	196,650.50	177,195.40	25,000.00	202, 195. DO	1.6%
Other Certificated Salaries		596	4,500.00	00'0	4,500,00	4,500.00	90.0	4,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			626,075,30	113,450,00	739,525.60	780,845.80	t02,286.00	BB3,131,90	10.5%
CLASSIFIED SALARIES									
Classic led Instructional Salaries		2100	94,941,00	29,489.00	124,430.00	92,165.00	56,249.00	132,385,50	£ 345
Classified Support Safaries		2200	15,417,00	14,051.00	29,458,00	10,950.00	18,600.00	29,550,90	0.3%
Classified Supervisors' and Administrators' Salaries		2350	00.0	00'0	00'0	00'0	0.00	0.00	0.0%
Schrical, Technical and Office Salaries		2400	111,503,00	23,647,00	135, 150.00	147,621,00	6,008.00	153,621.00	13.7%
Oliher Chassified Salaries		2900	( <del>0</del> )	\$0.5	0.00	0,00	00.60	0.00	90.0
TOTAL, CLASSIFIED SALARIES		·	221,861,00	67,187,00	289,048.00	240,676.00	74,809.00	315,476.00	9.50
EMPLOYEE BENEFITS								J. 204	
STRS		3101-3102	111,782.00	B4,339,00	195,121,00	134,936.00	80,533.00	215,469.00	9,9%
FERS		3281-3202	67,954,00	16,340.00	64,294.00	79,649,00	20,281.00	99,930,09	18.5%
OASDI/Medicare/Alternative		3301-3302	30,212.60	6,843.00	37,055.00	37,696.00	7,200.00	44,896.00	21.2%

Page 7

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version ?

Budget, July 1 General Fund Untesticised and Restricted Expenditures by Object

70468 Fund col. A + B				207	2023-24 Estimated Actuals			263£35 Dudget		
Part								lafing cyarar		•
May a manual m		esaurce Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Pund col. A + B (C)	Unroaltisted (D)	Restricted (E)	Total Fund col. D + E (F)	% DI# Column C & F
1500   1500	Health and Wettave Benefits		3481-3492	114,705.60	13,678.00	128,384.00	134,829,06	3.806.00	\$38 635 (40.)	9 0%
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Unemployment Insurance		3561-3502	450.00	97.00	547.00	517.05	04:46	E28 00	1+ 74
A. Abberglot         D. A. Abberglot         CARD         CA	Workers' Compensation		3801-3602	9,788.00	2,133,60	11,926.00	11,246.03	1.983.td	11 212 88	20.04
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	OPEB, Allocated		3703-3702	0.90	0.00	0.00	9.0	0.00	500	14.D&
Comparison   Com	OPEB. Active Employees		3751-3752	0.00	00:0	0.00	800	9:0	50.0	9 6
1, EMP, OF CE BENETITS         20,459,00         71,450,00         46,327,00         596,07         71,450,00         46,327,00         596,07         71,450,00         46,327,00         596,07         71,450,00         46,00	Other Employee Banefils		390:-3902	0.00	0.00	0.30	07:0	000	900	900
15 ALD DOORS LAND SUPPLIES         4100         77,553.00         43,453.00         590.00         590.00           16 ALD SUPPLIES         4200         75,394.00         63,453.00         63,630.00         63,00 <t< td=""><td>TOTAL, EMPLOYEE BENEFITS</td><td></td><td></td><td>334,692.00</td><td>123,435,00</td><td>458,327.00</td><td>396,873,00</td><td>113,677.00</td><td>512,750.00</td><td>11.9%</td></t<>	TOTAL, EMPLOYEE BENEFITS			334,692.00	123,435,00	458,327.00	396,873,00	113,677.00	512,750.00	11.9%
sist and Supplies         4200         0.000	BOOKS AND SUPPLIES Approved Textbooks and Core Curticula Malerials		4500	21 963 03	22 330 56	23 E3	666	5		
rise and Supplies         4000         75,394,00         57,681,00         122,455,00         75,000,00           pallalated Equipment         4000         75,394,00         22,596,00         117,044,00         77,000,00         76           L. BOOKS AND SUPPLES         117,044,00         117,044,00         117,044,00         10,00         76           L. BOOKS AND SUPPLES         5100         117,644,00         117,044,00         10,00         76           AL BOOKS AND SUPPLES         5100         0.00         17,744,00         117,044,00         10,00         76           AL BOOKS AND SUPPLES         5100         0.00         17,744,00         117,044,00         10,00         76	Books and Other Reference Malerials		4200	80.0	200	6	or o	00.302.50	DAT 'S ORT 'N	30.02
Column   C	Materials and Supplies		4300	F POR SE	00 200 E3	20.0	nn'n	90.0	0.80	0.0%
L. BOOKS AND SUPPLIES	Narsasitalized Equipment		1 2	10. POL. (C.)	M-100-176	142,435.08	15,080,08	32,162,08	107,162,30	-19.1%
Decoration   Dec	to the second		1 0	M1.520,40	M:40c'77	43, 192, 08	18,500.06	2,500,00	21,060.00	-51.4%
L. EACON AND SUPPLIES         177,960 DD         277,374,00         157,377,00         94,000 DD           L. EACON AND SUPPLIES         6100         615,001,00         157,377,00         157,377,00         94,000 DD           ACES AND OTHER OPERATING EXPENDITURES         5700         615,001,00         157,377,00         157,377,00         9,00           ACES AND OTHER OPERATING EXPENDITURES         5700         615,001,00         157,202,00         6,00         17,600,00           ACES AND OTHER OPERATING         5700         17,505,00         6,00         6,00         6,00         44,800,00         30,00           ACES AND OTHER OPERATING         570         43,007,00         6,00         6,00         6,00         44,800,00         7,767,00           ACE AND OTHER OPERATING         570         6,00         0,00         0,00         0,00         0,00         0,00         0,00           ACE AND OTHER OPERATING         570         0,00         0,00         0,00         0,00         0,00         0,00         0,00           ACE AND OTHER OPERATING         570         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00           ACE AND OTHER OF EACH AND SIDNATE OF EACH AND SIDNATE OF EACH AND SIDNATE OF EA	TOOK TO THE PARTY OF THE PARTY		± 0.04	00.0	112,644.00	117,044,00	0.00	140,200.00	100,230.00	-14.4%
Page	TOTAL, BOOKS AND SUPPLIES			117,960.00	217,874.00	335,854.00	94,000.00	292,062,00	296,062.00	-11.8%
Parametris   For Services   S100   B4500.00   IS7377.00   IS73777.00   IS73777.00   IS73777.00   IS73777.00   IS	SERVICES AND OTHER OPERATING EXPENDITURES	w								E (#/940
State   Stat	Sabagnements for Services		5tm	0.03	167,377,00	167,377.00	90-0	156,072.00	156,072,00	A. 85.
mick bathers types         5300         12,652,06         9,60         12,652,00         14,000,00           and bathers types         5400 - 5456         33,304,00         0,40         12,652,00         14,000,00           and block to the three types         5400 - 5456         45,407,00         0,40         33,304,00         44,804,00         17,570,00           and block to the three types         5500         17,365,00         0,00         0,00         44,804,00         44,804,00         44,804,00         44,804,00         44,804,00         44,804,00         44,804,00         45,00         4	Travel and Conferences		2000	8,500.00	15,203,40	23,703.00	9, 200.045	12,250.00	21,450.00	49.5%
Att colories and Mousekeeping Services         5400 - 5450         33.309.00         0.00         33.309.00         34.516.00           Field one and Mousekeeping Services         5500         43.807.00         0.00         49.807.00         44.800.00         44.300.00           Field Lesses, Repairs, and Mouseptable of Page 10         5700         17.455.00         26.925.00         44.800.00         17.670.00           Feet of Direct Costs - Interfund         5730         6.00         6.00         6.00         6.00         17.670.00           Feetshoral/Consulting Services and Operating         5800         250.41.00         445.086.00         6.00         6.00         17.670.00           Feetshoral/Consulting Services and Operating         5800         250.41.00         445.086.00         6.00         6.00         17.000.00           A. SERVICES AND OTHER OPERATING         8.982.00         6.00         6.00         17.000.00         17.000.00           Minitary Est Constitutes         6100         0.00         6.00         17.036.125.00         20.50           Att and Modia for Nave School Ubraines or 6300         6200         0.00         0.00         0.00         0.00         0.00           Aft and Modia for Nave School Libraries         6200         0.00         40.414.00	Dues and Memberships		- SE	12,652.00	0.90	12,652.00	14,000.05	0.00	14,000.00	10.7%
realityons and Housekeeping Services         5500         49,807,00         6,00         49,807,00         49,807,00         49,807,00         49,807,00         49,807,00         49,807,00         49,807,00         17,876,0	Ensurance		5480 - 5450	33,309.00	0.00	33,309.00	39,516.00	0.00	38,516,00	35.55
vials, Lesses, Repairs, and Moncaptaigned         5500         17,565,50         26,925,60         44,890,60         17,870,00           visvements         fers of Direct Costs         5710         6,00         0,00	Operations and Housekeeping Services		335	49,807.00	0.40	49,807.00	48,300,00	0.60	48.600.00	23.6%
fers of Direct Costs         5710         9.00         0.00<	Remais, Leases, Repairs, and Honcapizatized Improvements		2603	17.965.00	26,925,00	44,890.EU	17,576.00	15,080,69	32 670 03	.37 2%
fers of Direct Costs - Interfund         5750         0.00	Transfers of Direct Costs		5740	8.6	09.0	0.00	90'0	00'0	6.03	35
fessional/Consuling Services and Operaling         5900         250.411.60         445,088.00         695,499.00         230,552.0	Stansfers of Direct Costs - Interfund		57.58	0.30	0.00	0,00	6.69	00'0	0.0	200
L. SERVICES AND OTHER CREPATING MDITURES TALL CUTLAY Mprovements of Buildings or Expansion of School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services Montage Services and Media for New School Libraries or Services and Media for New School Libraries and Services and Media for New School Libraries and Services and Media for New School Libraries and Services	Professional Consuling Services and Operaling Expenditures		2900	250,411.00	445,088.00	695,499.180	230,554.80	447,521.00	678.971.00	25.0
L. SERVICES AND OTHER GREATING NDITURES NDITURES TAL CUTLAY  1AL C	Commurications		<del>206</del> 5	8,892,30	06.0	8,892.00	11,000.00	00.0	11.000.00	23.7%
TAL OUTLAY         6140         0.00         32.916.00         0.40           Improvements         6170         0.00         0.00         0.00         0.00           Ms and Media for New School Libraries or Croad Libraries         6300         0.00         0.00         0.00         0.00           ment         6400         0.00         40,414.00         40,414.00         0.00         0.00	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1	381,536.00	654,590.00	1,036,129.00	366,936.00	630,843.00	101 877 898	78-87
6140   0.00   0.00   32.916.00   0.40   0.	CAPITAL GUTLAY									
ements of Buildings         6200         0.00         0.00         0.00           or New School Libraries         6300         0.00         0.00         0.00           School Libraries         6400         0.00         40,414.10         46,414.10	Land		6180	06.0	32,916,00	32,916.00	0.90	18,690,09	18,000.00	45,3%
not Improvements of Buildings         6200         0.00         0.00         0.00           and Media for New School Libraries or pansion of School Libraries         6309         0.00         0.00         0.00           pansion of School Libraries         6400         6.00         40,414.00         40,414.00	Land Improvements		6170	0.00	90'0	0.00	0.90	90°0	0.00	0.0%
And Media for New School Libraries or         6300         0.00         8.00         0.00           pansion of School Libraries         6400         6.00         40,414.00         48,414.00	Buildings and Improvements of Buildings		6200	00:00	0.00	00:0	00:00	0.00	0.00	20.0
640¢ 6.00 40,414.00 46,414.00	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	£.00	90:00	00'0	9.90	6:0	0.0%
	Equipment		E406	00.0	40,414.00	40,414.09	0.00	0.00	0.00	-100.6%

Page 8

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

0.63

I'wo Rock Union Elementary Sonoma County

Unrestricted and Restricted Expenditures by Object Budget, July 1 General Fund

F88KGZU4U5[2024-25]

0.0% 0.0% 0.0% 0.6% 0.0% -75.5% 0.0% \$0.0 0.0% 0.6% 0.0% 0.6% 0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.9% 800 0.0% 9.0% 0.0% % Dailff Column C.& F 0.03 8 8 8.0 0.00 9.0 18,000.co 0.00 0.00 0.60 000 0.00 9.0 0.0 0,00 0.00 8 8 8 0.30 0.03 0.80 8 Total Fund col. D 4 E 作 88.8 0.09 900 岩 0.90 8 0.00 \$.E 18, EXE, 00 0.00 0.00 0.09 0.0 0.30 000 0.09 0.00 Ē 9.0 9.0 0.00 0.03 0.0 25,789,00 2024-25 Budget Restricted (E) 0.00 9.9 800 6.00 0.00 8,0 0.00 0.08 0.00 0.00 0.00 (B) 0.00 0.60 8 9.0 0.90 9,0 (25,789,00) Unrestricted (D) 0.00 0.00 0.00 0.60 0.68 73,330.00 9.00 0.00 8 0,043 80 900 9.05 D.05 80.3 8 0.03 8 00.0 S 0.00 800 Total Fund col. A + B (C) 2023-24 Estimated Actuals 9.09 0.03 9,8 8.8 0.0 0.00 0.00 0.00 8 100 8.0 8 0.38 0.30 0.40 0,00 0.00 73,330,00 6.0 9.00 8,9 0.09 90 98 42,838.00 Restricted 0,0G 0.0 0.00 8.0 9.90 0.00 0.90 8.8 900 0.00 0.09 0.00 0.00 8 0,30 0.30 0.00 (42, £30.0E) Unrestricted (A) 727-123 Object Codes 7281-7283 7141 7212 7223 6500 8 6700 7140 7130 7143 7213 7213 7222 7223 7222 25 28 28 7438 유 732 723 Resource Codes A She £360 850A 200 6500 85 28 28 OTHER OUTGO (excluding Transfers of Indirect Coats) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Tuition, Excess Costs, and/or Deficit Payments TOTAL, OTHER OUTGO (excluting Transfers of Indirect Costs) Payments to Districts or Charler Schools Fullion for lastruction Under Interdistrict Special Education SELPA Transters of All Other Transfers Out to All Others Transfers of Pass-Through Revenues ROCIP Transfers of Apportionments Other Transfers of Apportionements To Districts or Charter Schrods To Districts or Charler Schools To Districts or Charter Schools Other Debt Service - Principal Payments to County Offices Transfers of Indirect Costs TOTAL, CAPITAL OUTLAY Debt Service - Intensal Altendance Agreements **Е**quipment Reptacement State Special Schoots Payments to JPAs To Countly Offices To County Offices To County Offices All Other Transfers Subscription Assers Delx Service Lease Assels To 3PAs Description To JPAs To JPAs

SACS Financial Reporting Software - SACS V9.2 California Dept of Education

File: Fund-A. Version 7

Budget, July 1 General Fund Unrestricted and Restricted Espanditures by Object

Two work union elementary Sonoma County			Unite Esp	General Fund Unrestricted and Restricted Expanditures by Object				FSBK G	49 70379 0000909 Form UT F8BKGZU4US/2024.25)
			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E (F)	% DEM Column
Transfers of Indirect Costs - Interfund		7359	6.8	0.00	0.00	į 00 0	12.0	500	,,,,,
NOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(42,830.09)	42.839.00	5	25 789 PG	24 00 00 00	Op.	6.0%
TOTAL, EXPENDITIRES			1,699,514,40	1,292,693.00	2 992 213 40	1 867 544 00	W.E01,02	ne'n	200 O
INTERFUND TRANSFERS						Marke Jeen	W.156,101,1	3,425,136.00	35
INTERFUND TRANSFERS IN					······································				
Table Special Reserve Fund		8912	00'0	00'0	0.00	0.00	00:00	0.00	2,0,0
From: Bond interest and Redemption Fund		8 <u>8</u> 14	90°0	90'00	0.00	0.90	9.00	0.00	0,0%
Other Authorized Interland Transfers in		8 <u>9</u> 19	00'0	0.00	D.00	00:00	0.00	0.50	0.0%
(a) FOTAL INTERFUND TRANSFERS IN			0.00	0.00	00'0	0.06	8.9	0.00	3.0%
INTERFUND TRANSFERS OUT To: Child Developmen! Find		75.1	2	6					
1¢. Special Reserve Flero			B. S.	V.TO	57.75	6,00	0.00	00:0	0.0%
To State School Building Fundificants Consol		7	Ω1. <del>0</del>	00:00	හිර	0.03	00-0	0.00	0.0%
Facilities Field		7613	9.00	0.90	0,450		09:0	0.00	750°0
To Cafelera Fund		3616	0,60	0.00	0.00	89	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	180,000,90	00.0	180,000.90	160,609.60	0.00	100,600.00	25.00
(b) TOTAL, INTERFUND TRANSFERS OUT			180,000,00	0.09	180,000,00	160,000.60	00.00	180 606 00	20 64
OTHER SOURCES/USES								Carried Inc.	r.
SOURCES									
State Apportionments					<del></del>				
Emergency Apportionments		8931	đ0'0	97·0	0.00	0.00	£.03	0.60	20%
Proceeds						And Section			
Proceeds from Desposal of Capital Assets		8853	00.00	00'0	0.00	0.00	90.0	0.00	0.0%
Other Sources									
TEAS LEAS LEAD FRANCE OF LOUS LEAD OF LEAS LEAD LEAS LEAD LEAS LEAD LEAD LEAD LEAD LEAD LEAD LEAD LEAD	_	8565	50.0	20.0	90.0	96.0		850	3
Long-Term Debt Proceeds									NA.
Proceeds from Certificates of Participation		6971	00.00	0.00	0.00	0.00	06.0	90°G	erenese
		8972	6,00	03:60	9.0	0.00	0.00	G0'G	0.0%
Proceeds from Lease Revenue Boards		6973	10°0	3.60	9.6	80.6	0.00	0.00	200
Proceeds from SBITAs		8974	00.00	0.60	90.6	60.03	0.00	0.00	4.0 d
Ait Other Financing Sources		£8	00:0	00'0	0.00	0.00	0.00	0.00	0.05
(c) TOTAL, SOURCES		- 6 cm cc *cmm	0.00	0.00 D	0.60	0.00	0.00	9709	***************************************
\$3\$1			,						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	6		4				
			200	n.o.	no:n	0.90	· 영 ·	0.00	2.0%

Page 10

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Sonoma County		;	Un.	General Fund Unrestricted and Restricted Expenditures by Object				45 FSBKG	49 70979 0000800 Form 01 F6BKGZU4U5(2024-25)
			12	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Otyject Codes	Unrestricted (A)	Restricted (B)	Total Fund cal. A + B (C)	Unrestricted (D)	Restricted (E)	Fotal Fund col. D + E (F)	x Diff Column Col
All Other Financing Usos		5592	0.00	0,00	0.00	1 80.8	0.0	0.00	7000
(d) TOTAL, USES			00'0	0.00	9.0	900	- E	6	2 4
CONTRIBUTIONS							2	ממח	V.U.'a
Contributions from Unrestricted Revenues		8980	(312,843.60)	312,843.00	0.90	(268,422.00)	268 422 60	8	2
Contributions from Restricted Revenues		980	0.00	0.93	0.00	0.00	O D	600	0.00
(e) TOTAL, CONTRIBLIBONS			(312,843.90)	312,843,00	0.60	(263,422.00)	268,422.00	800	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(492,843.00)	312,843.09	(180,080,60)	(368,422.00)	268,422.00	(108.000.05)	76 PF

Budget, July 1 General Fund Unreshicted and Restricted Expenditures by Function

Sonoma County	**************************************		Uhres	General Fund Unrestricted and Restricted Expenditures by Function				# #88KG	49 70979 1001000 Form 01 F88KGZU4U5(2024.25)
erkind-myst blandelerk			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Function Codes	Object	Unrastricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund cel, D + E (F)	% DI# Column
A. REVENUES			-50.70				.,,,,		
1) LCFF Sources		8110-8399	1,595,373.00	20,176.00	1,615,549.00	1,500,546,00	18,621.90	1,519,361,05	46.89
2) Federal Revenue		B100-6299	431,114.00	219,010.00	650,124.00	350,608.00	106,148.00	456.148.09	20 Ke
3) Other State Revenue		6306-6589	26,147,00	408,686.08	434,753.300	33,987.80	322,733.00	356.720.09	₩P.74-
4) Other Local Reverse		B600-8799	117,253,00	166, 130.00	277,383,00	105,139.00	132,700.00	238 839 (2)	12.0%
5) TOTAL, REVENUES			2, 163, 647,00	807,922.09	2,977,609.00	1,990,686.00	560,402.09	2,571,068,00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) însfnedion	1000-1999		992, 192, 00	425,266,00	1,417,458.00	1,069,839.00	595,377.09	5,665,216,80	17.5%
2) Instruction - Related Services	2000-2999		230,164.00	03,999,00	299, 154.00	240,446.00	47,834,00	288,282,90	3.5%
3) Pupil Services	3000-3999		29,848.00	308,699.60	338,547.00	59,687.00	261, 169,00	320,856.90	-5.2%
4) Ancilary Services	4000-4989		6.00	00:00	0.03	200	80	0.00	0.0%
5) Community Services	5000-5959		1,394.00	237,591.00	238,385.00	90.00	134,988.60	134,988.00	43.5%
6) Enterprise	6669-0019		6.00	00'0	Ø.00	0.00	0.90	0.00	%0°D
?) General Administration	7000-7999		264,859.00	66,273.00	331,132.00	318,979.00	25,749.00	343,868.00	3.8%
6) Plant Services	EQOF-8999		181,057.30	185,880.00	356,937.00	169,468.00	102.590.00	271,988.00	-25.9%
9) Other Oldgo	9001-9999	Except 7600- 7699	07.D	0.00	0.40	0.00	00'0	970	20.0
10) TOTAL, EXPENDITURES			1,699,514.00	1,292,699,00	2,992,213.60	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 (AS - 879)			470,373,00	(484,777.00)	# (08 PO)	133 125 @	MA 246 YB21	(A) (B) #3#/	100
D. OTHER FINANCING SOURCESTUSES							- Carrier - Carr	(ror, Factor)	3,202,678
() Interfund Transfers					Series de la companya de la company				
Matter Car III		6500-692S	00:0	90'0	0.00	0,00	0.03	00'0	6.0%
2) Olba Swiracilleae		rater-yaca	180,080,080	8 0	160,000,00	105,030,00	9:00	100,000.00	-44.4%
a) Solarces		6930-8979	0.00	90.0	0.90	00.0	ති ආ	0.00	2 <u>6</u>
b) Uses		7630-7699	90°0	0.00	65.0	0.00	8.9	060	7 100
3) Contributions		6368-8363	(312,843.00)	312,843.00	00:00	(268,422,50)	268,422,00	0.00	%3.0
4) TOTAL, OTHER FINANCING SOURCESIUSES			(492,843.00)	312,843.00	(180,000.00)	(368,422.00)	258,422.00	(106,600,00)	24.49
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,470.00)	(171,834.00)	(194,404.00)	(235, 297, 00)	(318,833.08)	(554,130,50)	185,0%
F. FUND BALANCE, RESERVES									
1) Beginsing Fund Balance				•			1914 (PA)		
a) As of July 1 - UnacidRed		5791	1,825,857.00	472,759,00	2,298,616.00	1,718,654.00	318,833.00	2,037,487.00	-11.4%

Page 12

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

Budget July 1 General Fund Unrestricted and Restricted Expenditures by Function

Two Rack Union Elementary Sonoma County

Description b) Audi Adjustments c) As of July 1 - Audited (F1a + F1b)									
Vojustments July 1 - Audited (F1a + F1b)			202	2023-24 Estimated Actuals			2024-25 Budget		
b) Audi Adjustments c) As of July 1 - Audited (F1a + F1b)	Function Codes	Object	Unrestricted (A)	Restricted (B)	Total Fund cel. A + B (C)	Unrestricted (D)	Restricted	Total Fund sol. D + E	% Diff Column
c) As of July 1 - Audited (F1a + F1b)		5626	(84,733.00)	\$9,808.00	(66,725,00)	0.00	0.DI	1000	10 000
			1,741,124.00	490,767.00	2,231,891,00	1,718,654.00	318 833 00	2 193 487 80	SUL O
oj Other Restments		9735	00:00	09-0	000	800	128	On 10 0	8.7 A
e} Adjusted Beginaling Balance (F1c + F1d)			1,741,124,00	490,767,00	2,231,891.00	1,718,654.00	318.833.00	7 097 4R7 en	20 D
2) Enting Balance, June 30 (E + F1a)			1,718,654,30	318,833.60	2,037,487.00	1,483,357.00	0.80	1 429 257 80	2 2
Components & Ending Fund Balance		<u></u>		L			2	76' Fe 'CoE'	R7:17-
a) Nonspendable									
Revolving Cash		11,15	2,000.00	6.0	2,060,00	2,000.00	0.0	2 600 03	0.3%
Stores		9712	0.00	00.0	0.60	00,00	00.00	400	0.0%
Prepaid Items		9713	800	900	90'0	0.00	50.9	0.00	0.0%
All Others		9716	93.0	0.00	0.00	00'0	O.O.	0.60	200
b) Restricted		9746	10°0	318,833.00	318,833.06	00:00	4.8	0.60	200.00
c) Committed		<b>'</b>							Ni Arian
Stabilization Arrangements		9750	0.0	0.60	60.3	0.00	6.60	900 000	26.0
Other Commitments (by Resource/Object)		9769	6.00	0.00	00.0	970	0.00	SO C	1000
d) Assigned							1	900	0.7.V
Other Assignments (by Resource/Object)		9780	158,611.40	0.00	158,611,60	156.269.00	080	2000	3
5% reu	0000	9780	158,611.00		158,611,06			0000	4.5-1-
5% REU	0050	3780			0.00	155.260.09		256 260 00	
e) Unassagned/Unappropriated			L					DO VACUIDA I	
Reserve for Economic Uncertainties		9789	158,611.00	0:00	158,611.00	156,280.00	00:00	158,789,00	77
Unassigned/Unappropriated Amount		9790	1,399,432.00	0.08	1,339,432.00	1,166,837.60	100	1 168 937 M	1000

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

49 79979 0001000 Form 01 F8BKGZ114U 5(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budged
2600	Expansed Learning Opportunities Program	04 040 44	
5810	Other Restricted Federal	00.000.00	06.00
6256	Educator Effectiveness FY 2021-22	6,833,90	0:00
6308	Lottery : Instructional Malenals	22,090.00	
6762	Arts. Music, and Instructional Meterials Discretionary Block Grant	32, 120,00	00'0
6770	Arts and Music in Schoots (AMS)-Funding Guarantee and Accountability Act (Prop. 28)	50,000,00 50 600 65	
7435	Learning Recovery Emergeacy Block Grant	40.005,501	08.0
Total, Restricted Balance		20 800 Fr. 100 800	

WATER AND THE RESIDENCE OF THE PROPERTY OF THE		OCHORACO-CININGENERAL CONTROL	production of the state of the	F6BKGZU4U5(202
Description Resource	Codes Object Codes	2023-24 Estunated Actuals	2024-25 Budgel	Percont Difference
A. REVENUES				
1) LCFF Sources	8010-6089	0.00	0,00	
2) Federal Raymoue	8100-8299	6.00	0.00	0
3) Other State Rayonug	8380-8599	0.00	0.00	0
4) Other Local Reviewe	6600-6799	300.00	300,00	o
8) TOTAL, REVENUES	***************************************	300.00	200.00	0
B. EXPENDITURES		300.00	500.00	
1) Cortificated Salaries	1000-1999	g.àb		
2) Classified Salaries			0.00	Ď
3) Employ on Benefits	2000-2999	9.00	0.00	σ
• •	3000,3999	0,00	0.00	· c
4) Booke and Supplies	4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures	5000-5999	0,00	0.00	(
6) Capital Outlay	6000-8999	0,00	0.00	C
7) Other Outgo (excluding Trensfers of Indirect Casts)	7100-7299,			_
A) Other Outer - Years (or of Indiana) Florida	7400-7499	0.00	0.00	¢
8) Other Outgo - Yransfers of Indikeet Costs	7300-7398	0.00	0.00	t
9) TOTAL SPENDITURES		0.00	0.00	
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - 89)		300,00	300,00	
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers			}	
a) Transfers in	8900-8829	0.00	0,00	(
b) Transfore Out	7600-7529	0.00	0.00	
2) Other Sources/Uses	1,444-1,45%	0.00	0.00	•
a) Soutres	BODD ACTO			
b) Uşaş	8930-8979	0.00	0.00	(
·	7630-7699	0.00	0.00	(
3) Contributions	9850-8999	0.00	0.00	(
4) TOTAL, OTHER FINANCING SOURCES/USES		0.90	0.00	(
NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)		300.00	300.00	
FUNO BALANCE, RESERVES				11111111
1) Beginning Fund Galance	1		Ì	
a) As of July 1 - Uneuthled	9791	12,048,00	12,348.00	7
b) Audit Adjustments	9793	0.00	0.00	c
e) As of July 1 - Audited (F1a + F1b)	1	12,048.00	12.348.00	2
u) Other Rustatemen(s	9795	0.00	0.00	ò
e) Adjusted Seginning Belanco (F1c + F1d)		12,048.00	12,348.00	2
Z) Ending Balance, June 30 (E + F1e)		12,345,00	12,646.00	7
Components of Ending Fund Balance	į	1414-4144	72,0-0.00	
a) Nonspendable			}	
			}	
Revolving Cash	9711	0.00	0,00	Û
Stores	9712	0.00	0.00	0
Propaid Items	9713	0,00	0.00	0
All Othors	9719	0.00	0.00	0
b) Restricted	9740	0.00	0.00	c
a) Committed	ļ	]		
Stabilization Arrangements	9750	0.00	0.00	0
Other Commitments	9760	0.00	0.00	q
d) Assigned	j			•
Other Assignments	9780	12,348.00	12,646.00	2
e) Unassigned/Unappropriated Reserve for Economic Ungertainties	2818	0.00	0.00	0
Unassigned/Unapproprieted Amount	9790	0.00		0
ASSETS	9780	0.00	0,00	
) Cakh			j	
a) in County Treasury	9110	12,323.66	}	
1) Fair Value Adjustment to Cash in County Trassury	9111	0.00		
b) in Banks	9120	0.00		
a) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00	j	
	1	:	i	
e) Collections Awaiting Deposit	9340	0.00	Į.	

Description	Resource Codes	Object Codes	2023-24 Estimoted Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		\$300	0.00		
4) Dus from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		]
6) Stores		9320	0.00		
7) Prapaki Expenditures		9330	G.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380			
10) TOTAL, ASSETS		3000	0.00 12,323,66		
H. DEFERRED OUTFLOWS OF RESOURCES			12,744,00		
1) Deferred Outflows of Resources		0.400	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIASILITIES		**************************************	0,00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	ā.ob		
3) Due to Other Funds		96‡0	0.00		
4) Current Loans		9040	ì		
5) Unaarned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		3690	0.00		
2) TOTAL, DEFERRED INFLOWS			á,ao		
C. FUND EQUITY					
(G10 + H2) - (I6 + J2)			12,329,66		
CFF SOURCES			, ,		
LCFF Transfers					
LCFF Transfars - Current Year		6091	0.00	0.00	c
LCFF/Revenue Limit Transfers - Prior Years		9099	0.00	0.00	đ
TOTAL, LOFF SOURCES		1	0.00	0,00	o
THER STATE REVENUE				1	
All Other State Revenue		6590	0.50	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0.00	ū
THER LOCAL REVENUE			i		
Other Local Revenue			İ		
Community Redevelopment Funds Not Subject to LQFF Deduction		8625	0.00	0.00	o
Sales		[			
Sale of Equipment/Supplies		8631	0.00	0.00	o
Interest		8660	300,002	300,00	0
Not increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	a
Other Local Revenue		****	0.00	0.00	•
All Other Local Revenue		8690	0.00	0.00	
All Other Transfers in from All Others		8799	0.00	1	0
TOTAL, OTHER LOCAL REVENUE		2/37	1	0.00	0
OTAL, REVENUES			300.00	300.00	0
			300,00	300.00	0
LASSIFIED SALARIES		1	(		
Classified Support Salarios		2200	0.00	0.00	0
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.60	0,00	0
MPLOYEE BENEFITS		·	ĺ	1	
STRS		3101-3102	0.00	0.00	0
PERS		3201-3202	0.00	0.00	0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	à
Health and Welfere Benefits		3401-3402	0.00	0.00	0
Unemployment Insurance		3501-3502	0.00	ė. <u>ū</u> e	0
Workers' Compensation		3601-3602	0.00	0.00	Q
OPEB, Allocated		3701-3702	0.00	0.00	0
OPEB. Active Employees		3751-3752	0.00	0.00	0
Other Employee Beneliks		3901-3902	0,00	0.00	Ó
tojal, employee benefits		1	p0,0	0.00	0
OKS AND SUPPLIES				1	

				·	
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percont Difference
Materials and Supplies		4300	0.00	0.00	0.05
Noncapitolizad Equipment		4400	0.00	0.00	0.09
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES	THE HOLD THE STATE OF THE STATE				
Subagreoments for Services		5100	0,00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.65
Rentels, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.05
Transfers of Direct Costs		5710	0.09	0.00	ā.ū%
Transfers of Direct Costs - Interfund		5750	0.60	0.00	0.09
Professional/Consulting Services and Operating Exponditures		5800	0.00	0.00	0.01
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.01
CAPITAL OUTLAY					
Land improvements		6170	a,qa	0,00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Edripmen		6400	0.00	0.00	0,09
Equipment Replacedient		6500	0.00	0,00	0.00
Léase Assota		\$ <del>6</del> 00	0.00	0.00	0,0%
Subscription Assets		6700	0.00	0.00	0,07
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
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	0.09
TOTAL, EXPENDITURES			0,00	0.00	0.0%
INTERFUND TRANSFERS					
Interfund transfers in		1			
Other Authorized Interfund Transfers in		6919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		ļ	0.00	0.00	0.09
INTERFUND TRANSFERS OUT		- 1			
Other Authorized Intertund Transters Out		7619	0.00	0.00	0,0%
(b) TOTAL. INTERFUND TRANSFERS OUT		!	0.00	0.00	0.0%
OTHER SOURCES/USES	The state of the s			·····	THE RESERVE OF THE PERSON AND THE PE
SOURCES			j		
Other Sources		j	1		
Transfors from Funds of Lapsed/Reorganized LEAs		6965	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%
Alf Other Financing Sources		8979	0.00	0.00	0.0%
(c) Total, sources			0.00	0.00	0.0%
U9E\$					
Transfers of Funds from Lepsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.90	0.0%
(d) TOTAL, USES		1	0.00	0,00	0.0%
CONTRIBUTIONS	THE RESERVE OF THE PERSON OF T				
Contributions from Unrestricted Revenues		5980	0.00	0.00	0.0%
Contributions from Restricted Revenues		0998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		_	0.00	0.00	0.0%
TOTAL OTHER FINANCING SQURGES/USES (a · b + c · d + a)			0.00	0,00	0.0%
The state of the s			0.00 (	U. VII	0.07

ADDITION OF THE PROPERTY OF TH					F8BKGZU4U5(2024-)
Description	Function Codes	Object Codes	2023-24 Batimated Actuals	2024-25 Budget	Parcerit Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Fedoral Revenue		8100-8299	8,00	0.00	0,03
3) Other State Revenue		8300-8599	0.00	0.00	6.05
4) Other Local Revenue		8500-8799	300.00	300.00	0.01
5) TOTAL, REVENUES			30,000	00,00E	0.01
B. EXPENDITURES (Objects 1000-7999)					
1) (natruction	1000-1999		0.00	0.00	0,01
2) Instruction - Related Services	2000-2999		00,0	0.00	0.01
3) Pupit Services	3000-3999		0.00	0.00	9.09
4) Arcillary Services	4000-4899		0.00	0.00	0.09
5) Community Services	<del>5</del> 000-5999		0,00	0,00	0.01
8) Enterprise	6000-6999		0.00	0.00	0.03
7) General Administration	7000-7999		0,00	6.00	0.01
8) Plant Services	8000-8999		0.00	0.00	0.05
Other Order		Except 7600-			****
9) Other Outge	9000-9888	7699	3.00	0,00	0.05
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCEBS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 810)			300,00	300,00	0.01
D. OTHER FINANCING SOURCES/USES				Ï	
1) Interfund Transfers					
a) Transless in		8900-8929	0.00	0,00	0.0
b) Transfers Out		7600-7629	0.00	0.00	יס.ם
2) Other Sources/Usos					
a) Sources		8930-8979	0.00	0.00	0.09
b) Usos		7630-7699	0,00	0.00	0.07
3) Contributions		8950-8989	0.00	0.00	0.05
4) TOTAL OTHER FINANCING SOURCES/USES		1	0,00	0.00	0.05
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	0,09
F, FUND BALANCE, RESERVES		•	Í		
1) Boginning Fund Batance					
a) As of July 1 - Unaudited		9791	12,048.00	12,348,00	2,51
b) Audil Adjuslments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (Fia + Fith)		ł	12,048,00	12,346,00	2.55
d) Other Restalements		9765	0.00	0.00	0.05
e) Adjusted Beginning Salance (F1c + F1#)			12,048.00	12,345.00	2,5%
2) Ending Balance, June 30 (E + F1a)		1	17,348.00	12,548.00	2.49
Components of Ending Fund Balance		f			
a) Nonspendablo		i			
Revolving Cash		9711	0.00	0.50	0.09
Stores		9712	0.00	0.00	0.05
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	6.00	0.00	0.07
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			٠,٠٠٠	0.00	4.07
Stabilization Arrangements		9750	0.00	0.00	c of
Other Commitments (by Resource/Object)		9760	1	1	0,0% 0.0%
d) Assigned		5,60	0,00	0.00	0.0%
		0785	40.748.00		
Other Assignments (by Resource/Object)		9780	12,348.00	12.648.00	2.47
a) Unassignad/Unappropriated				. 1	
Reserve for Economic Uncarteinties		9769	0.00	7.00	0.0%
Unassigned/Unappropriated Amount	PLOCESSAL SERVICE SERV	9790	0.00	0.00	D.09

### Budget, July 1 Deterred Maintenance Fund Exhibit: Restricted Bolance Detail

49 70979 0000000 Form 14 F&BKGZU4US(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Salance			0.00	0,00

### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

49 70978 0000000 Form 17 F88KGZU4U5(2024-26)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budgal	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	
2) Faderal Ray enue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	5,00	0.00	
4) Other Local Revience		8000-6789	1,500.00	2,600.00	3
5) TOTAL, REVENUES			1,500.00	2,000.00	3
S. EXPENDITURES					-
t) Certificated Salaries		1000-1999	6.00	0.00	
2) Classifind Salarips		2008-2099	0.00	0.00	
3) Employee Benefits		3000-1999	0.00	0.00	
4) Books and Supplies		4000-4899	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	
6) Capital Outley		8000-6999	0,00	1	
		i	0,00	0.00	
7) Other Gulge (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00	0.00	
. BXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
NANCING SOURCES AND USES (A5 - 89) OTHER FINANCING SOURCES/USES			1,500.00	2,000.00	
1) intentund Transfers			Į.		
a) Transfers in		6900-6929	0.00	0.00	
b) Transfere Out		i	į	i	
2) Other Sources/Upes		7600-7 <del>6</del> 29	0.00	0.00	
n) Sources		6930-8979	0.00	0.00	
b) Uses		7630-7699	0,00	0,00	
3) Contributions		9540-6883	0.00	0.00	
4) YDTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	2,000.00	3
FUND BALANCE, RESERVES		1			
1) Beginning Fund Salance		į			
a) As of July 1 - Unaudiled		9791	66,395.00	67,895.00	
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (Fia + Fib)			Q0.28E.99	67.895.00	:
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			66,305,00	67,895.00	
2) Ending Balanca, June 30 (E + F16)		i	67,895.00	69,895.00	
Components of Ending Fund Balance		1		}	
a) Nonapendable		İ	•	ļ	
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	
Prepaid Neme		9713	0.00	0.00	
All Others		9719	0.00	0.00	· ·
b) Restricted		9740		,	
c) Committed		2/40	0.00	0.00	•
Slabilization Arrangements		6750			
		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	!
d) Assigned					
Other Assignments		9780	67,495,00	69.895.00	1
e) Unessigned/Unepproprieted Reserve for Economic Uncertainties		9789	0.00	0,00	(
Unassigned/Unappropriated Amount		9790	5.00	0.00	
ASSETS		1			
) Cash		į	1		
a) in County Transury		9110	67.913.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
a) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		8136	0,00	ļ	
e) Collections Awaiting Deposit		9140	0.00	}	

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: Fund-B, Version 8

### Budget, July 1 Special Reserve Fund for Olher Than Capital Outlay Projects Expanditures by Object

49 70979 9000000 Form 17 F88KGZU4US(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Graniar Government		9290	0.00		
5) Oue from Other Funds		9310	90.0		
6) Stares		9320	0.00		
7) Propaid Expanditures		9330	0.00		Ì
8) Other Current Assals		9340	0,00		i
5) Lease Rocolvable		9380	0.00		
10) YOTAL, ASSETS			67.913.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		İ
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1. LIABILITIES			2110	<u>,                                    </u>	
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9390	0.00		
3) Due to Other Funds		g810	0.00		
4) Current Loans		5640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		2000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
5) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS		,,,,,	0.00		
K. FUND EQUITY			*****		
(G10 + H2) - (16 + J2)			67,913,84		
OTHER LOCAL REVENUE			07.010104		
Other Local Revenue		ļ			
Sales					
Salo of Equipment/Supplies		8631	0.00	ō.00	0.00
Interest		8663	1,500,00	2,000,00	33.35
Nel Increase (Decrease) in the Fair Value of Investments		5652	0.00	0.00	0,01
TOTAL, OTHER LOCAL REVENUE		Diffic.	1,500,00	2,900.60	33.35
TOTAL, REVENUES			1,500.00	2,000.00	
INTERFUND TRANSFERS			1,500,000	2,000.00	33.31
INTERFUND TRANSFERS IN		1	1		
From: General Fund/CSSF		8912	0.00	0.00	0.00
Other Authorized Interfund Transfers In		8919	0.00		0.09
(a) TOTAL. INTERFUND TRANSFERS IN		8819	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			0.00	U.GO	0.05
To: General Fund/CSSF		7010			
To: State School Suilding Fund/County School Facilities Fund		7612 7613	0.00 0.00	0.00	0.05
Other Authorized Interfund Transfers Out		1	Į.	0.00	0.01
(b) TOTAL, INTERFUNO TRANSPERS OUT		7619	0.00 }	0.00	0.09
THER SOURCES/USES			0.00	.9Q.V	p.01
SOURCES		-	İ		
Other Sources					
Transions from Funds of Lapsen/Reorganized LEAs		8965	00,0	0.00	0.05
(c) TOTAL, SOURCES		0505		i	
(c) 10 AC, 300 ACE			0.00	0.00	0.05
		724.			
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		6990	0.00	0.00	0.0
(a) YOTAL, CONTRIBUTIONS			0.00	0.00	0,0
TOTAL, OTHER FINANCING SOURCES/USES (a - 6 + a - d + e)			0,00	0.00	0.0

### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

49 70979 0000000 Form 17 F8BKQZU4U5(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A, REVENUĘS	1 11				
1) LCFF Sources		8010-6099	0,08	0,00	ů.c
2) Federal Revenue		6100-6299	0.00	0.00	0.6
3) Other State Revenue		8300-6599	0.00	0.00	0.6
4) Other Local Revignue		8800-8799	1,500.00	2,000.00	33.2
S) TOTAL, REVENUES			1,500,00	2,000.00	33,3
I. EXPENDITURES (Objects 1000-7999)					
5) Instruction	1000-1909		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	Q,
3) Pupil Services	3000-3989		0,00	0.00	0.
4) Ancillary Services	4000-4999		0.00	0.00	O.
5) Community Services	6665-0009		0.00	0.00	a,
6) Enterprise	6000-6009		0.00	0.00	0.
7) General Administration	7000-7999		0.00	0.00	ο.
8) Plant Services	8000-6989		0,00	0.00	0.0
	0000,0303	Except 7600-	<b>4,55</b>	4.44	U.
9) Other Outgo	5000-5935	7699	0.00	0.00	ů,
10) TOTAL, EXPENDITURES			<b>5.00</b>	0.00	0.
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B10)			1,500.00	2.000.00	33,
, OTHER FINANCING SOURCES/USES	•	,			
1) interfund Transfers					
a) Transfers to		8900-8929	0.00	0.00	0
b) Transfers Oul		7800-7629	0.00	0.00	0
2) Other Sources/Uses					_
a) Sources		6930-6979	0.00	0.00	0.
b) Usas		7630-7699	0.00	0.00	ā,
3) Contributions		8980-8999	0,00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1	1,500.00	2,000,00	33
FUND BALANCE, RESERVES				-,,	
1) Baginning Fund Balanca			1		
a) As at July 1 - Unaudiled		9791	66,395,00	67.695.00	•
b) Audit Adjustments		9793	0.00		2
c) As of July 1 - Audited (Fta + F1b)		9793	1	0,00	Ö.
			66,395.00	67,695.00	2
d) Other Restatements		97 <del>9</del> 5	0.00	0.00	D.
e) Adjuated Beginning Batance (Fic + Fid)		1	66,396.00	67,895.00	2
2) Ending Balance, June 30 (E + F1e)		ŀ	47,895.00	69,895.00	2
Components of Ending Fund Balance			j	į	
o) Nonspandable		į	}	1	
Revolving Cash		9711	0.00	0.00	Ů.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	0.00	Q.
e) Committed			1		
Stabilization Amongements		9750	0,00	0,00	0.
Other Commitments (by Resource/Object)		9760	0.00	0.00	o
d) Assigned					
Other Assignments (by Rosource/Object)		9780	67,896.00	69,899.00	2.
e) Unassigned/Unappropriated			,	,	Σ.
Reserve for Economic Uncortainties		9789	0,00	0.00	Ó.
Unassigned/Unappropriated Amount		9790	0.00	D.00	0

### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

49 70979 0000000 Form 17 F68KGZU4W5(2024-25)

	Razource	Description	2023-24 Extimated Actuals	2024-25 Budget
Total, Restricted Setance			0,60	

### Budget, July † Special Reserve Fund for Capital Outley Projects Expenditures by Object

49 70979 6000000 Form 40 F88KGZŲ4US(2024-15)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES	VI				
1) LCFF Sources		8010-8099	0.00	9.00	,
2) Federat Revonus		8100-6299	0.00	0.00	
3) Other State Revious		8300-8599	0.00	0.00	,
4) Other Local Revenue		BG00-8799	2,700.00	5.000.00	8.
5) YOTAL, REVENUES			2,700.00	5.000.00	8:
I. EXPENDITURES					
1) Cartificated Salaries		1000-1999	0.00	0.00	
2) Classified Salarios		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00	0,00	
4) Books and Supplies		4000-4999	0,00	0.00	
5) Services and Other Operating Expenditures		5000-5999	3,596.00	33,596,00	63
6) Cepital Ouliby		6000-6999	169,000.00	141,905.00	-2
**************************************		7100-7299,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,-1,532.35	•
7) Other Outgo (excluding Transfers of Indirect Coats)		7400-7499	0.00	0,00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			192,596.00	175,501,00	,
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANGING SOURCES AND USES (AS - 89)		***************************************	(189.896.00)	(170.501.00)	-1
OTHER FINANCING SOURCES/USES			(10%.600.007	(172.301.00)	
1) Interfund Transfers			}		
a) Transfers in		8900-8929	160,000.00	100,000.00	
b) Transters Oul		7600-7629	0.00		-4
2) Other Sources/Uses		7800-7029	0.00	00,0	
a) Sources		0000 0000			
b) Uses		8930-6078	0.00	0.00	
		7630-7699	0,00	0.00	
3) Contributions		8980- <del>8</del> 999	Ď.ao	0.00	
4) TOTAL. OTHER FINANCING SOURCES/USES			180.000.00	100,000.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1	(9,898,00)	(70,501.00)	63
FUND BALANCE, RESERVES		į	1	İ	
t) Beginning Fund Balance		1	1		
a) As of July 1 - Unaudited		9791	272,854.00	259,742.00	-
b) Audit Adjustments		8799	(3,216.00)	(3,216,00)	
c) As of July 1 - Audited (F1a + F1b)			269,638.00	256,526.00	-
d) Other Resistements		9795	0.00	0.00	
a) Adjusted Beginning Belance (F1c + F1d)		- 1	269,638.00	256,526,00	76
2) Ending Salance, June 30 (E + Fite)		ĺ	259,742.00	196,025.00	-2
Components of Ending Fund Galance				ł	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	
Prepaid items		9713	0.00	0.00	(
All Others		8719	0.00	0.00	
b) Resirieted		9740	0.00	0.00	(
c) Committed					· ·
Stabilization Arrangements		9750	0.00	0.00	ć
Other Commitments		9760	0.00	0.00	· ·
d) Assigned			2.70	0.04	`
Other Assignments		9780	259,742.00	#85 DOS OD	
e) Unassigned/Unappropriated		9700	255,742.00	185,025,00	-26
Réserve for Economic Uncertainties		9789			_
		1	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.60	
ASSETS			ĺ		
) Cash					
a) in County Treesury		9110	210,902.84		
to the section of the		9111	(3,216,00)		
1) Fair Value Adjustment to Cash in County Treasury					
b) in Banks		9120	0.00		
		9120 9130	0.00		

### Budget, July 1 Special Reserve Fund for Capital Outley Projects Expenditures by Object

49 70979 0000000 Form 40 F6BXGZU4U5(2024-25)

Description	Resource Codes	Object Cados	2023-24 Estimated Actuals	2024-25 Budget	Percent Oliferance
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Granter Gevernment		9290	\$,00		i
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Propaid Expenditures		9330	9,00		ļ
6) Other Current Assets		9340	0.00		
3) Leaso Receivable		9360	0.00		
10) TOTAL, ASSETS			207,685,84		
H. DEFERRED OUTFLOWS OF RESOURCES					, , , , , , , , , , , , , , , , , , , ,
1) Deferred Outflows of Resources		9490	0.00		
Z) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		5500	Q.QD		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Cyrent Logns		9640	0.00		
5) Uneamed Revenue		9650	0.00		
8) TOTAL, LIABILITIES			0,00		
. DEFERRED INFLOWS OF RESOURCES				11 11 11 11	
1) Deferred inflows of Resources		<del>20</del> 30	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Belance, June 30 (G10 + H2) - (16 + J2)			207,686.84		
EDERAL REVENUE					THE PERSON NAMED IN COLUMN
FEMA		B281	0.00	0.00	Ċ.
All Other Federal Revenue		6290	0.00	0.00	٥
TOTAL, FEDERAL REVENUE			0,00	0.00	a.
THER STATE REVENUE					THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
Pass-Through Revenues from State Sources		8567	0.00	0.00	o.
Catitornia Clean Energy Jobs Act	6230	8590	0.00	0.00	0.
All Other State Rovenuo	All Other	8690	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
THER LOCAL REVENUE					
Other Local Revenue		į.	1		
Community Redovelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Sales		1			
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rontais		8650	0.00	0.00	a.
interest		8460	2,700.00	5,000.00	85.
Not increase (Decrease) in the Fair Value of Investments		8662	0.60	00.0	0.
Other Local Revenue					•
All Other Local Revenue		6698	0.00	0,00	Ú.
All Other Transfers in from All Others		8799	0.00	0.00	0,
TOTAL, OTHER LOCAL REVENUE			2,700,00	5,000,60	95.
DTAL. REVENUES			2,700.00	5,000,00	05.
LASSIFIED SALARIES			21.00.00	7,554,40	<b>4</b> 0.
Classified Support Salaries		2200	0.00	0.00	Ö.
Classified Supervisors' and Administratore' Salaries		2300	0.00	0.00	0.
Clarical, Technical and Office Salarias		2400	0.00	0.00	
Other Classified Salaries		2900	0.00	0.00	a, 0.
TOTAL, CLASSIFIED SALARIES		2500	0.00	0.00	
IPLOYEE BENEFITS			V.W	0.00 }	0.
STRS		3101-3-03	m #4		
PERS		3101-3102	0.00	6.00	0.
		3201-3202	0.00	00.00	Ç.
DASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.
feath and Walfare Benefits		3401-3402	0.00	0.00	Q.
Jnampley ment Insurance		3501-3502	0.00	0.00	0.
Markers' Compensation		3601-3602	0.00	0.00	ą.
OPES, Allocated		3701-3702	0.00	0.00	0.

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: Fund-D, Version 5

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 70979 0000000 Form 40 F88KGZU4U5(2024-25)

Description Resource	Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB. Active Employees	3751-3752		***************************************	
Other Employae Benefits	3901-3902	0,00 0,00	8,00 8.00	a.i
TOTAL, EMPLOYEE BENEFITS	380113802	0.00	0.00	0.4
BOOKS AND SUPPLIES		0.00	0.00	0,
Books and Other Reference Maleriale	4200	, , (	0.00	
Materials and Supplies	4300	0.00	0.00	0.4
Noncapitalized Equipment		0,00	0.00	0.4
TOTAL, BOOKS AND SUPPLIES	4400	0.00	9,00	a.
SERVICES AND OTHER OPERATING EXPENDITURES		0.03	0.00	0.
	5+00			
Subspicements for Services	5100	0.00	0.00	0.
Travel and Conferences	5200	0.00	0.00	Q.
Insurance	5400-5450	a,oc	0.00	0.
Operations and Housekoeping Services	5500	0.00	0.00	0.
Rentais, Leasos, Repairs, and Noncepitelized Improvements	5600	0.00	0.00	۵.
Transfers of Direct Costs	6710	0.00 }	00.0	<b>G</b> .
Transfers of Direct Coats - Interfund	5750	0.00	0.00	٥,
Professional/Consulting Services and Operating Expanditures	5800	3,596.00	33,596,00	534.
Communications	5900	9.00	0.00	Q.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,596,00	33,596,00	634.
APITAL OUTLAY				
L, p.n.d	fi100	0.00 }	35.000.00	4
Land improvements	6170	0.00	0.00	a.
Buildings and improvements of Buildings	6200	189,000.00	106,903.00	-43,
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.
Equipment	6400	0.00	0.00	0.
Equipment Replacement	6500	0.00	0.00	0.
Lease Assois	6600	0.00	0.00	٥.
Subscription Assols	6700	0.00	0.00	٥.
TOTAL, CAPITAL OUTLAY		189,000.00	147,905.00	-24.
THER OUTGO (excluding Transfers of indirect Costs)				
Other Transfers Oul			1	
Transfers of Pass-Though Revolues		1	1	
To Districts or Charter Schools	7211	0.00	0.00	6.0
To County Offices	7212	0.00	0.00	0.
To JPAs	7213	0.00	5.00	0.0
Alf Other Transfers Out to All Others	7289	0.00	0.00	0,0
Debt Service				0.
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	٥.٠
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	/****	0.00	0.00	ā.
TALL EMPENDITURES				
		192,596.00	175,501.00	-9,1
TERFUND TRANSFERS		į	ļ	
INTERFUND TRANSFERS IN			!	
From: General Fund/CSSF	6912	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	180,000,00	100.000.00	-44.4
(6) TOTAL, INTERFUND TRANSFERS IN		180,000.00	100,000,00	-44
INTERPUND TRANSFERS OUT	,		1	
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	0.6
Other Authorized Interfund Transfers Out	7619	0.60	0.00	0,0
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.66	0.0
HER SOURCES/USES				
SOURCES		}		
Proceeds	ļ	į		
Proceeds from Disposal of Capital Assets	8963	0.00	0.00	0.0
Other Sources	į	Į.		
Transfers from Funds of Lapsed/Reorganized LEAs	8965	000,0	0.00	0.0
Long-Term Debt Pracage	}			
Proceeds from Certificates of Participation	8971	0.00	0,00	0,1

California Dept of Education SACS Financial Reporting Software - SACS V9.2

File: Fund-D, Version 5

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 70979 0000000 Form 40 F88KGZU4U5(2024-25)

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		5274	0.00	0.60	0.0%
All Other Financing Sources		8975	0.00	0.40	0.6%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES	***************************************				
Transfers of Funds from Lapsed/Reorganized LEAs		7G\$1 .	0.00	0,00	0.0%
All Other Financing Uses		7698	0.00	0.00	0.0%
(4) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS	<u>'</u>				
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		6390	0.00	0.00	0.0%
(a) TOTAL, CONTRIBUTIONS			0,00	00,0	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			180.000.00	100.000.00	-44.4%

### Dudget, July 5 Spacial Reserve Fund for Cepital Outley Projects Expenditures by Function

49 70979 0000000 Form 40 F8BKGZU4U5(2024-25)

Doscription	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percont Difference
A. REYENUES					
1) LCPF Sources		8010-8099	0.00	0.00	0.0
2) Foderat 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		8500-8799	2,700,60	5,000.00	45.2
5) TOTAL, REVENUES			2,760.00	5,000,D0	8%,
9. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0,0
2) Instruction - Related Services	2000-2999		·0.00	OD, O	0.4
3) Pupil Services	3000-3989		0.00	0.00	0.4
4) Ancillary Services	4000-459\$		0.00	0.00	D, C
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterpriso	8000-6999		0.00	0.00	0.
7) General Administration	7000-7969		0.00	0,00	0
6) Plant Services	8000-8999		192,596.00	175,601.00	-8.
Al Other Outer		£xcapt 7500-	, , , , , , , , , , , , , , , , , , , ,	,	τ.
9) Other Oulgo	9000-9899	7699	Ó.DO .	0,00	Ó.
10) TOTAL, EXPENDITURES			192,596.00	175,501.00	-8,
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (AS -816)			(189,896.00)	(170,501,00)	-10.
OTHER FINANCING SOURCESIUSES					
1) Interfund Transfers					
a) Transfers in		8900-8929	160,000.00	100,000,00	-44.
b) Transfers Qut		7600-7629	0.00	0.00	o.
2) Other Sources/Uses		ĺ	i		
a) Sources		8930-8979	0.00	0.00	Q.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	q,
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000,00	100,000.00	-44.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9.895.00)	(70.501.00)	612
FUND BALANCE, RESERVES					
1) Beginning Fund Belence					
a) As of July 1 - Unaudited		9791	272,454.00	259,742.00	-4.
b) Audil Adjustments		9793	(3.216.00)	(3,216.00)	Q.
c) As of July 1 - Audited (F1s + F1b)			269,638,00	256,526.00	-4.
d) Other Restatements		9796	0.00	0.00	0.
e) Adjusted Seginning Balance (Fitc + Fitd)			269,638,00	256,520.00	-4,
2) Ending Balanco, June 30 (E + F1a)		1	259,742.00	186,025.00	-20.
Components of Ending Fund Balance			,		-20.
a) Nonspandable			į	1	
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	v. 0.
Prepaid Items		97.13	0.00	0,00	ū.
All Others		9718	0.00	0.00	Q.
b) Restricted		9718		!	
a) Committed		374U	0.00	0.00	ð.
·		9350			_
Stabilization Arrangements		9750	0.00	0.00	٥.
Other Commitments (by Resource/Object)		9760	0.00	0.00	a.
			I	i	
d) Azsigned			I	J	
Other Assignments (by Resource/Object)		9780	259,742.00	186.025.00	·28.
•		9780	259.742.00 0.00	186.025.00	-28.

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

49 70979 0000000 Form 40 F8BKGZU4U5(2024-25)

Resource	Doscription	2023-24 Easimated Actuals	2024-25 Budget
Total, Residucted Balance		0.00	0.00
			T

### 2024-25 Budgel, July 1 AVERAGE DAILY ATTENDANCE

49 79979 0600000 Form A F&BXGZU4U5(2024-25)

	202	3-24 Eallmated Act	ials (		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT			######################################	a	ketanti dalam kelalah dalam berada bereta bereta dalam berada bereta bereta dalam bereta dalam bereta dalam ber	*0.45**
1. Total District Regular ADA						
Includes Opportunity Classos, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCt and Extended Year, and Community Day School (includes Necessary Small School ADA)	114.50	114.50	135,37	124.20	124,20	124,20
Z. Total Basic Ald Choice/Court Ordered Vojuntary Pupij 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	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.					
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/LCt						
d, Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
1. County School Tultion Fund (Out of State Tuition) [EC 2000 and 46380]					and the second s	
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
. Adults in Correctional Facilities			CONTRACTOR OF THE PROPERTY OF	·		
8. Charler School ADA (Enter Charter School ADA using Tab C. Charler School ADA)						

49 70979 0000000 Form A F88KGZU4U\$(2024-25)

	202	3-24 Eallmated Actu	uels		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funder ADA
B. COUNTY OFFICE OF EDUCATION	71	A CONTRACTOR OF THE CONTRACTOR		**************************************	Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Ma	
1. County Program Alternative Education Grant ADA						
e. County Group Home and Institution Pupils	:					
b. Juvenilo Halis, Homes, and Campa		/APPLICATION 1.1.				
с. Probation Referred, On Probation or Parole, Expetted 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					T	
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI					APPROXIMATE OF THE PROPERTY OF	
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						T BA
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	0,0
L YOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0
l. Adults in Correctional Facilities						
i. County Operations Grant ADA						
i. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	W-Op		ariotro			BNG2U403(2024-25
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. Federat 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	G.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					·	TOTAL PROPERTY OF THE PROPERTY
a. Transfers in	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0,00%	44,750	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%	1.735,825.00	1.64%	1,765,229.00
B. EXPENDITURES AND OTHER FINANCING USES				l l		
Certificated Salades						
e. 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		997 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 - 1779 -				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1005-1999	780,645,00	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	1	0.00
d. Other Adjustments		· · · · · · · · · · · · · · · · · · ·	enten in de servicio en esta en entre en esta en entre en en en en entre en en en entre en en en entre en en e			
e. Total Classified Salaries (Sum lines 82a thru 82d)	2000-2999	240,676,00	1.25%	243,676.00	1.23%	246,676.00
3. Employee Benefits	3000-3999	398.873.00	1.54%	405,000.00	1.73%	412,000.00
4. Books and Supplies	4000-4999	94,000.00	-27.65%	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	6.00%	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%	(26,090.00)
9. Other Financing Uses						2000
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 811)		(235,297,00)		(222,595.00)		(225, 292.00)
		<u> </u>				

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: MYP, Version 7

Budget, July 1 General Fund Multiyear Projections Unrestricted

49 70979 0000000 Form MYP F8BKGZU4U5(2024-25)

Description	Object Cades	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols, E-C/C) (P)	2026-27 Projection (E)
D. FUND BALANCE					ONE OF THE PROPERTY OF THE PRO	THE RESIDENCE OF THE PARTY OF T
Net Beginning Fund Salance     (Form 01, line Fite)		1,718,654,00		1,483,357.00		1,260,762.00
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	#*************************************				7-1/2-1
c. Committed						
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				
<ul> <li>Unassigned/Unappropriated</li> </ul>		**************************************				- pr
<ol> <li>Reserve for Economic Uncortainties</li> </ol>	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	ļ	9,00		0.00
b. Reserve for Economic Uncertainties	9789	156,260.00		<b>Q.</b> . <b>Q</b> 0		0.00
<ul> <li>Unassigned/Unappropriated</li> </ul>	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 5; current year - Column A - is extracted.)						**************************************
2. Special Reserve Fund - Noncapital Outley (Fund 17)						
a. Stebijization Arrangements	9750				ļ	
b. Reserve for Economic Uncertainties	9789					PLPAMANA A
c. Unassigned/Unappropriated	9790		Ì		ľ	m22_12_1
3. Total Avaliable Reserves (Sum lines £1s thru £2c)		1,325,097.00	ŀ	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 81d, 82d, and 810. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

### Budget, July 1 General Fund Multiyear Projections Restricted

		XXX			Hage Greek Const. and The Const. And Const. And Const. And Const.	DTG&0405(2024-2)
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cois, C-A/A) (B)	2025-28 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subaequent years 1 and 2 in Columns C and ≝; 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		and the state and there are a series of the second of the second of the second				
a. Transfers In	8900-6929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	268,422.00	11.76%	300,000.00	5.00%	315,000.00
6. Total (Sum lines A1 thru A5c)		848,824.00	5.09%	892,000.00	2.69%	916,000.00
B. 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				ANT THE RESERVE OF THE PROPERTY OF THE PROPERT		
e. Yotal Certificated Salaries (Sum lines 81a thru 81d)	1000-1999	102,286.00	2.93%	105,286.00	2.65%	108,286.0D
2. Classified Salaries						
e. Base Salaries				74,800.00		74,800.00
b. Step & Column Adjustment			1	0.00		0.00
c. Cost-of-Living Adjustment						
d, Other Adjustments						
e. Total Classified Salaries (Sum lines 82a thru 82d)	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%	429,000.0D	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	G.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%	-90 (100 m m m) (0 m) (0 m)	0.00%	
10. Other Adjustments (Explain In Section F below)		11.77				
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)	TO CONTRACT OF THE PARTY OF THE	0.00		0.00

### Budget, July 1 General Fund Multiyear Projections Restricted

49 70979 0000000 Form MYP F8BKGZU4U5(2024-25)

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	· · · · · · · · · · · · · · · · · · ·	W TO THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF THE TAXABLE PROPERTY OF TAXABLE PROPERTY				The second second
1. Net Seginning Fund Salance (Form 01. line F1e)		318,833.00		00,0		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				era elemente de la companya de la companya de la companya de la companya de la companya de la companya de la c		
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	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		Ø.00		0.00
E. AVAILABLE RESERVES	A STATE OF THE STA					WATER CONTRACT OF THE STATE OF
t. 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					į
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790		-			
3. Total Avaliable Reserves (Sum lines E1e 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 81d, 82d, and 810. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

			a/Restrictea			BKGZU4U5(2024-2)
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)	William Committee of the Committee of th	3000 W				**************************************
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Rovenue 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	356,720.00	2.04%	364,000.00	1.65%	370,000.00
4. Other Local Revenues	8600-8799	238,839.00	1.32%	242,000.00	1.24%	245,000.00
5. Other Financing Sources			WINTO CO			
a. Transfers in	6900-8929	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%	2,626,826.00	1.99%	2,681,229.00
B. EXPENDITURES AND OTHER FINANCING USES	50 ACTION NO. 10 ACTION AND ACTION AND ACTION AND ACTION A	**************************************	TO STATE OF THE ST			
Certificated Salaries					į	
a. Base Salaries				883,131.00	1_	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 B1s thru B1d)	1000-1999	883,131.00	1,47%	896,131.00	1,45%	909,131,00
2. Classified Salaries						
a. Base Salaries	i		1	315,476.00	<u> </u>	318,476.00
b. Step & Column Adjustment			-	3.000.00	_	3,000.00
c. Cost-of-Living Adjustment				0.00	<u> </u>	0,00
d. Other Adjustments				0.00		00,0
e. Total Classified Salaries (Sum lines 82à thru 82d)	2000-2999	315,476.00	0.95%	318,476.00	0.94%	321,476,00
3. Employee Benefits	3000-3999	512,750.00	1.61%	521,000.00	2,11%	532,000,00
4. Books and Supplies	4000-4999	296,062.00	-29.44%	208,914,00	2.91%	215,000,00
5. Services and Other Operating Expenditures	5000-5999	999,779.00	-19.29%	806,900,00	2.73%	828,914.00
6. Capital Outlay	6000-6999	18,000.00	-100,00%	0.06	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 - Trensfers 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	į			0.00		0.00
11. Total (Sum lines 61 thru Bt0)		3,125,198,00	-6.76%	2,851,421.00	1.83%	2,906,521.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A5 minus tine 811)		(554, 130.00)		(222,595,00)		(225,292.00)

######################################	DP4AMMACHINA CONTRACTOR CONTRACTO		D. Thirt 7/10/2 (187 - 200)			
Description	Object Godes	2024-25 Budget (Form 01) (A)	% Change (Cots. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols, E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE		A THE PART OF THE				,
Net Beginning Fund Balance (Form 01, line F1c)		2,037,487.00		1,463,357,00		1,260,762.00
2, Ending Fund Balance (Sum lines C and O1)		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			j	TOTAL CONTROL OF THE PARTY OF T		
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	İ	0.00
e. Unassigned/Unappropriated		100,200.00		**************************************		0.50
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 Enging		1,100,007.00	:	1,200,702,00		1,035,470,00
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	Ī	1,258,762.00		1,033,470.00
d. Nogative Restricted Ending Balances (Negative resources 2000-9999)	9 <b>7</b> 9 <b>Z</b>	magama a magama magama a paga at at a sa sa sa sa sa sa sa sa sa sa sa sa s		0.00		0.00
2. Special Reservo Fund - Noncapital Outlay (Fund 17)		The second second second section of the second seco	ř		İ	- The second of the second of
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	Ī	0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	ľ	0.00	Ī	0.00
3. Total Available Reserves - by Amount (Sum lines £1a thru £2c)		1,325,097.00		1,256,762.00	Ī	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					<u> </u>	
Special Education Pass-through     Exclusions						
For districts that serve as the administrative unit (AU) of a special education focal 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)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
<ol> <li>Enter the name(s) of the SELPA(s):</li> </ol>						
2. Special education pass- through funds						17 M 18 M 18 M 18 M 18 M 18 M 18 M 18 M
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
Z. District ADA						
Used to dotermine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		124.20		124.00		124.00
3. Calculating the Reserves						
Expenditures and Other Financing Uses (Line 811)		3,125,198,00		2,851,421.00		2,906,521,00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0,00		0,00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,125,198.00		2.851.421.00		2,906,521.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for					:	
calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		156,259,90		5.00%		5.00%
t. Reserve Standard - By Amount (Refer to Form 01CS, Criterian 10 for calculation details)		87,000.00		142,571,05 87,000,00		145,326.05 
g. Reserve Standard (Greater of Line F3c or F3f)						
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		156,259.90 YES		142,571.05 YES		145,326,05 YES

Control Englands         Libertiple on Englands         Avoited Libertiple on Englands         Increases         Ductores         Englands         Amounts but years           Contential Activities: Content and Obestime Boards Pay above Content and Obesite Review Boards Pay above Review Boards Pay above Content and Obesite Review Boards Pay above Content and Obesite Review Boards Pay above Content and Obesite Review Boards Pay above Content and Obesite Review Boards Pay above Content and Obesite Review Boards Pay above Content and	Two Rock Union Elementary Sonoma County		8u 2023-24   Schedule of	Budget, July 1 2023-24 Estimated Actuals Schedule of Long-Term Lizbilities				49 70979 0000000 Form DEST F8BKGZU445(2024-25)
Content and Indivities:         Content of Designation Bronds Payable         Co	Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audiled Balance July 1	ncreases	Decreases	Ending Balance June 30	Amounts Due Within
General Obdigation Bords Fly abbet         0.00	Governmental Activities:							
State School Building Loans Payable         6.00         6.00         7.00           Lease Ray arms Bonds Payable         0.00         0.00         1.500 rate           Lease Ray arms Bonds Payable         1.600 rate         0.00         1.530 pc/ 30         1.530 pc/ 30           Other General Loag-Team Death         1.600 rate         1.432 pc/ 30         1.432 pc/ 30         1.530 pc/ 30         1.530 pc/ 30           Compensated Absorries Payable         5.537.00         1(1.442.00)         4.155.00         50.00         4.155.00         1.530 pc/ 30           Confensated Absorries Payable         5.537.00         1(1.442.00)         4.155.00         500.00         4.155.00         500.00         1.590 pc/ 30           Subscription Leader Payable         5.537.00         1(1.442.00)         4.155.00         500.00         500.00         6.00         1.590 pc/ 30         6.00         1.590 pc/ 30         1.59	General Obágalion Bonds Payalde			0.00			8	
Compensate Absences Payable         6,00         1,900,188.00         1,600,	State School Building Loans Payable			00.00			0.00	
Lease Fay abbe Lease Fay abbe Other General Long-Term Death Has Parsion Liability Compensated Absences Pay able Subscription Liability Compensated Absences Pay able State School Buildings Loanes Pay able Consequences Type Activities of Participation Pay able Consequences Pay able State School Buildings Loanes Pay able Compensated Absences Pay able Consequences Pay able Co	Certificates of Participation Payable			00.0			0.00	
Léase file annue Bontis Pay able         0.06         0.09         1.439.04         0.09         1.509.04<	Leases Payable			0.03			0.03	
Net Personal Long-Team Debit         Net Person Lubrikey         1,470,188.00         388,859.00         1,449,907.00         370,000.00         1,899,90           Totable Person Lubrikey         Totable Labrikety         5,597.00         (1,442.00)         4,153.00         500.00         4,459           Compensated Averances Payable         5,597.00         (1,442.00)         367,417.00         1,443,202.00         370,500.00         1,697.70           Business-Type Activities:         Geovernal chiefler long-term labilities         1,075,785.00         367,417.00         1,443,202.00         370,500.00         1,693.70           Business-Type Activities:         Contribution Payable         2,00         2,00         2,00         1,693.70           Certificates of Participation Payable         Certificates of Payable         2,00         2,00         2,00         2,00           Leasse Revenue Bonds Payable         Certificates of Payable         2,00         2,00         2,00         2,00         2,00           Ne Person Liability         Totaline Long-Term Lability         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         <				0.03			0.00	
Net Person Liability         1,670,188.00         388,650.00         1,439,047.60         370,000.00         1,500,00           Compensated Absences Payable Subscription Liability         5,537.00         (1,442.00)         4,156.00         500,00         4,650         6,00         4,650				0.00			0.90	
Compensated Absences Payable         5.587.00         (1,442.09)         4,155.00         500.09         4,155.00         4,455.00         4,155.00         4		1,670,188.00	368,659.00	1,439,047.90	379,008.00		1,809,647,00	
Compensated Absences Payable         5.587.00         (1,442.00)         4,155.00         500.09         4,165.00         4				05'0			0.00	
Subscription LiabSty         Covernmental activities long-term liabStities         1,075,785.0P         367,417.00         1,443,202.00         370,503.00         0.00         1,513,77           Business-Type Activities:         General Conjection Bronds Payable         0,00         0,00         1,613,77           General Obligation Bronds Payable         Certificates of Participation Payable         0,00         0,00         0,00           Leases Payable         Leases Payable         0,00         0,00         0,00           Lease Revenue Bonds Payable         0,00         0,00         0,00           Lease Revenue Bonds Payable         0,00         0,00           Ober General Long-Term Debt         Net Pension Liability         0,00         0,00           Trail/let OPEB Liability         0,00         0,00         0,00         0,00           Subscription Liability         0,00         0,00         0,00         0,00         0,00		5,597,00	(1,442.00)	4, 155.00	60,098		4,655.00	
Pay able         1,075,785,00         367,417.00         1,443,202.00         370,500.00         0.00         1,813,77           Pay able         nn Pay able         0.00 <td< td=""><td>ที</td><td></td><td></td><td>0.00</td><td></td><td></td><td>0.00</td><td></td></td<>	ที			0.00			0.00	
Payable         0.00         0.00         0.00           In Payable         0.00         0.00         0.00           yable         0.00         0.00         0.00           Poebt         0.00         0.00         0.00           i Angatem labilities         0.00         0.00         0.00	Gov eramental activitles long-term kabilities	1,075,785.00	367,417.00	1,443,202.00	370,520.00	⊕.⊕	1,813,702.00	9.00
0,00   0,00	Business-Type Activities:							
8-000       9-000 <td< td=""><td>General Obligation Bonds Payable</td><td></td><td></td><td>D.00</td><td></td><td></td><td>9.00</td><td>5450×53.04</td></td<>	General Obligation Bonds Payable			D.00			9.00	5450×53.04
8-00	State School Building Loans Pay able			0.00			6.0	
1.00   0.00	Certificates of Participation Payable			9.00			0.00	
0.00   0.00	Leases Payable			0.00			0.60	
6.00 6.00 6.00 6.00 0.00 milebilibres milebi	Lease Revenue Bonds Payable			0.00			0.60	
6:09 6:09 milebilibes 0:00 6:09 6:09 0:00 0:00 0:00 0:00 0:00	Other General Long-Term Debt			90.0			0.00	
m labilibes 0.00 6.00 6.00 6.00 0.00 0.00	Net Pension Liability			60.0			0.60	
milabilithes m. 0.00 6.99 6.00 6.00 0.00	Total/Net OPEB Liability			6.03			00.0	
0.00 6.00 6.00 6.00 0.00 0.00	Compensated Absences Payable			0.00			4.00	
0,00 6.09 6.09	Subscription Liability			0.00			0.00	
	Business-type activ/ies long-term liabilibes	0.00	6.00	0.00	0.00	00.00	00.0	0.00

7

A STATE OF THE STA	Sensouls of Capit		TO THE PROPERTY OF THE PARTY OF	r a	,	
	Unaudited Balance July 1	Audit Adjustments/ Restalements	Audited Balance July †	increases	Docresses	Ending Balance June 30
Governmental Activillas:					ATTEMORIES VOICES (ANTONIO ES ALIENTO CO	
Capital assets not being depreciated:						
Land	5,500.00		5,600.00			6,500,00
Work in Progress			0.00			0.00
Yotal capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:		, , , ,				<u> </u>
Land Improvements	958,507.00	74,568.00	1,033,075,00	113,139,00	LANGE OF THE STATE	1,146,214,00
Buildings	1,539,694.00	(20,609.00)	1,519,085,00	180,000,00		t,699,085.00
Equipment	165,684.00	(74,668,00)	91,116.00	0.00		91,116.00
Total capital assets being depreciated	2,663,885,00	(20,609,00)	2,643,276.00	293,139.00	0.00	2,936,415.00
Accumulated Depreciation for;					-	
Land Improvements	(498.108.00)	286.00	(497,843,00)		55,000.00	(552,843.00)
Buildings	(1,000,781.00)	2,192.00	(1,004,679,00)		34,000.00	(1,038,679,00)
Equipment	(42,274.00)	\$.08	(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 assots being depreciated, net excluding lease and subscription agasts	1 115 701 00	/18 488 OD	1 404 444 04	*** *** **		
Lease Assels	1,116,721.00	(18.236.00)	1,098,485,00	293,139,00	92,400.00	1,299,224,00
Accumulated emortization for lease assets	P-074		9.00			0,00
Total lease assets, not			0.00 1			0.00
Subscription Assets	0.00	0.00	0.00	0.00	0.60	0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription essats, net		F P V 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net Businoss-Type Activities:	1,122,221,00	(18.236.00)	1,103,985.00	293,139.00	92,400,00	1,304.724.00
Capital assets not being depreciated:			ŀ			
Land		1	0.00		}	2.50
Work in Progress	} <del>-</del>		0.00			0.00
Total capital assats not being depreciated	0.00	0.00	POP 1000 Pr. And all all all all all all all all all al			0.00
Capital assals being depreciated:	0.50	0.00	0.00	0.00	G,Q0	0.00
Land Improvements			0,00			0.00
Suildings	ļ		0,00			
Equipment	ļ	1	0.00			0,00
Total capital assets being depreciated	0.00	9.00	0.00	0.00		0.00
Accumulated Depreciation for:		0.00	71.40.00.00	0.00	0.00	0.00
Land Improvements			0,00	1		0.00
Buildings			0.00			
Equipment	}		0.00			0.00
Total accumulated depreciption	0.00	0.00	Comment of the Commen			00.00
Total capital assets being depreciated, net excluding lease and	4.00		0.00	0.00	0.00	0.00
subscription essets	0.00	0.00	0.00	0.00	8.00	0.00
Lease Assots	personal residual for the second of the Adult of the Second Secon		0.00		LANGE BOOLERS FOR SALES AND ADMINISTRATION OF THE SALES AND AD	0.00
Accumulated amoritzation for lease assets			0.00	The Mark attacks that I have a see done have		0.00
Total lease assets, net	0.00	0,00	0.00	0.00	0.00	0.99
Subscription Assats			0.00			0.00
Accumulated amortization for aubscription assets		en marian marakan erderikan derikan dari a 197 merupa dalam 1974 (1974)	0.00			0.00
Total aubscription assets, net	0.00	0.00	0,00	0.00	0.00	0.00
usiness-type activity capital assets, net	0.00	0.00	6,00	0.00	0.00	0.00

Two Rock Union Elementary Sonoma County		Seo	Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (1)	Budget, July 1 2024-25 Budget forksheet - Budget Year	1				F8BKG.	49 70979 0000000 Form CASH F8BKGZU4U5(2024-25)
Description	Ob]ect	Beginning Balances (Ref. Only)	yluly	August	September	October	November	December	January	February
ESTINATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,600,000.00	2,613,000.00	2,540,500.00	2,569,600,00	2,549,000,00	2.490.500.00	2 672 000 001	1 Say con an
B. RECEIPTS									н	4,554,500.0U
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	90'000'09
Property Taxes	8020- 8075	,	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	8099 8099		0.00	00:00	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	70,900.00	15,000.00	0.00	15,000.00
Other State Revenue	8300- 8589		6,500.00	6,500.00	10,000.00	135,000.09	12,660.60	15,000.00	20,000.00	0.00
Other Local Revenue	4888 4739	no. market de la communicación de la communicación de la communicación de la communicación de la communicación	6,500.00	23,900.00	10,000.00	25,690.00	£1,000.00	5,500.00	40,000.00	15.000.06
Interfund Transfers In	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
G. DISBURSEMENTS		None and								
Certificated Salaries	1999	*	21,900.00	76,600.00	75,000.00	75,000.00	72,000.00	75,000.00	75,096.60	75,000.00
Classified Salaries	2000-		6,000,00	25,000.00	28,000.00	28,000.00	28,000.00	28,000.06	28,000.00	28,000.00
Employee Benefits	3969		8,900,00	35,000.00	38,000.00	36,000.00	36,000,00	36,000.00	38,000.00	36,869.00
Books and Supplies	4000-	· · · · · · · · ·	10,000.00	15,000.00	30,000.00	35,000.00	35,000.00	35,000.00	15,000.00	30,640.60
Services	5000-		0.00	9,000.00	20,000.00	100,000,00	55,000,90	135,000.00	40,000.00	45,000.00
Capital Outlay	-0009		0.00	0.69	0.00	00.0	9.6	0.00	18,000.00	0.0
Other Chigo	7000-		0.00	90.0	0.00	00.00	0.00	0.00	0.00	0.00
Interfund Transfers (By)	7600- 7629		0.0	0.00	0.00	9.0	0.00	69.0	8	0,00

Page 3

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: CASH, Version 7

Budget, July 1 2024-25 Budget Cashilow Worksheet - Budget Year (1)

Two Rock Union Elementary Sonoma County

		1								(AT)
Description	Object	Beginning Balances (Ref. Only)	yluly	August	September	October	November	December	January	February
At Other Financing Uses	7630- 7699		0.00	0.00	66.0	00:0	F0 C	g	Ş	
TOTAL DISBURSEMENTS			45,000.00	154,000.00	169,000.00	274,000.00	226,000,00	309,000.00	212 000 00	214 000 00
D. BALANCE SHEET ITEMS										מאימים ביי
Assets and Deferred Outlows										
Cash Not in Treasury	9111-								***************************************	
Accounts Receivable	9200- 9299					and the second				
Due From Other Funds	6310									
Stores	9326									
Prepaid Expenditures	9330									
Other Current Assats	9340									
Lease Receivable	0865									
Deferred Outflows of Resources	94:90									
SUBTOTAL		0.00	0.00	0.00	0.00	000	50.03	800	00.0	8
Liabilities and Deferred Inflows								200	000	C.UG
Accounts Payatxe	9599					PPOP ((PPO))				
Due To Other Funds	9610			101						
Current Loans	0796									
Uneamed Revenues	9650			ANS MARKET						
Deferred inflows of Resources	0696 6									
SUBTOTAL		0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.0	9.89
Nongoerating										S. I
Suspense Clearing	9910							The Australia		
TOTAL BALANCE SHEET ITEMS		0.00	0.00	00:00	0.00	6.00	00:00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + 0)			13,000.00	(72,500.00)	28,500.09	(20,000.00)	(58,502.00)	181,500.00	(77,500.00)	(122,800.00)
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										

Printed: 6/7/2024 10:00 AM

Two Rock Union Elementary Sonoma County	Ü	Budgel, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (1)	Budgel, July 1 2024-25 Budget forksheet - Budget Y	ear (1)				# F3BKG	49 70979 0000000 Form CASH F8BKGZU4US(2024-25)
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	ALPHICAL STATE						ANY ALCOHOLOGY		
Principal Agyortisement	8010- 8019	165,000.00	30,000.00	60,000.09	80,346.60	0.00		1,051,340.00	1,051,340,00
Property Taxes	8020- 8079	1,200.00	105,000.00	3,000.60	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	86,146.00		456,148.00	456,148.00
Other Stale Revenue	8300- 8589	12,600.00	15,000.00	50,000.00	24,000.00	50,720.00		356,720.00	356,720.00
Other Local Revenue	8600- 8799	15,000.00	65,000.00	15,000.00	5,000.00	2,839.00		238,839.00	238,639.00
Interfund Transfers in	8900- 8929							0.68	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	158,528.00	0.03	2,571,068.00	2,571,968,00
C. DISBURSEMENTS Certificated Salaries	1000-	75,000.00	75,000.00	75,000.00	100,000.00	20,131.00		983,131.00	883,131,00
Classified Salaries	2000-	28,006.00	28,000.00	26,000.00	28,000.00	4,475.00		315,476.00	315,476.00
Employee Benefits	3000-	36,600.00	38,000.00	38,000.00	38,000.00	103,750.00		512,750.00	512,759.09
Books and Supplies	4000-	36,600.00	15,000,00	20,000,00	20,000.09	6,062,00		296,062.00	296,062,00
Services	5000-	75,000.00	150,000.00	100,000.00	125,000.00	145,779.00		999,779.00	999,779.00
Capital Outlay		DO:0	0.09	0.00	0.00			18,000.00	16,000.00
Other Outgo		0.00	0.00	9.69	6.00			0.00	0.00
Interfund Treasfess Out		0:00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630- 7699	00'0	93:0	0.00	0.00			0.00	0.00

Page 3

Budgel, July 1 2024-25 Budget Cashilow Worksheet - Budget Year (1)

Two Rock Union Elementary		Budg 2024.:	Budgel, July 1 2024-25 Budget					4	49 76979 0000000
Sonoma County	_	Cashillow Worksheet - Budget Year (1)	heet - Budget Y	ear (1)				F8BKG	F8BKGZU4U5(2024-25)
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		244,000,00	306,000.00	261,000.00	411,000.00	280,198.00	0.00	3 125 198 00	1 525 49R AN
D. BALANCE SHEET ITEMS		and the second							- 13
Assets and Defened Outflows		FA.1.W. FF_W							
Cash Not in Treasury	9117- 9139							8	
Accounts Receivable	9200							35	
Due From Other Funds	9310							m.n	
55 S	- C							00.00	
C	775							00:00	
Sala Expendicues	9330							00.00	
Other Current Assets	9340							00:0	
Lease Receivable	9380			ermon who are				00:00	
Deferred Outflows of Resources	9490		ere ne vene					0.00	
SUBTOTAL		00.0	0.00	0.00	00:00	0.00	0.00	80	ng mili Store di
Leabilities, and Deferred Infinws									
Accounts Payable	9500-							0.00	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
Dae to Other Funds	9830							0.00	<u> </u>
Current Loans	9640							0.00	
Uncamed Revenues	9650	- III						0.00	
Deferred inflows of Resources	9690						TO A TO A TO A TO A TO A TO A TO A TO A	0.00	- "
SUBTOTAL		0.00	0.8	0.00	0.00	0.00	0.00	00.00	•
Nongograting									•
Suspense Clearing	9910							00:00	
TOTAL BALANCE SHEET ITEMS		00.00	0.00	00.00	0.00	00'0	88	0.00	
E. NET INCREASE/DECREASE (8 - C + D)		(45,800.00)	9,000.00	(33,600.00)	(234,360.00)	(121,670.00)	00.00	(554,130.00)	(554, 130.00)
F. ENDING CASH (A + E)		2,425,900.00	2,434,900.00	2,401,900.00	2,167,540,00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		I Andréis Innere						2,045,870.00	

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

49 70979 0000000 Form L F8BKGZU4U5(2024-25)

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	64,000.0
2. State Lottery Revenue	8560	21,335.00		9,635.00	30,970.0
3. Other Local Revenue	8600-8799	0.00		0.00	0.0
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.0
<ol><li>Contributions from Unrestricted Resources (Total must be zero)</li></ol>	8980	0.00			0.0
6. Total Available (Sum Lines At through A5)		56,946.00	0.00	38.024.00	94,970.0
8. EXPENDITURES AND OTHER FINANCING USES	**************************************				NATIONAL PROPERTY OF THE PROPE
1. Certificated Salaries	1000-1999	0.00	<u> </u>	0.00	0.0
2. Classified Salaries	2000-2999	0.00		0.00	0.0
3. Employee Benefits	3000-3999	ö. <b>ò</b> a		0.00	0.0
4. Books and Supplies	4000-4999	2,000.00		6,000.00	8,000.0
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,000.00			23,000.0
<ul> <li>Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800			0,00	0.0
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,074.00	2,024.0
6. Capital Oulley	6000-6999	0.00		0.00	0.0
7. Tultion	7100-7199	0.00			0.0
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0,00			Ď. G
5. To JPAs and All Others	7213, 7223, 7283, 7299	00.0			<b>0.</b> 0
9. Transfers of Indirect Costs	7300-7399	0.00			0.0
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		25.000.00	0.00	8,024.00	33,024.0
C. ENDING BALANCE (Must equal Line A6 minus Line 312)	9792	31,946.00	0.00	30,000.00	61,946.0

### D. COMMENTS:

The object 5699 will be eliminated in the first budget revision.

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

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

# Budget, July 1 2023-24 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compansation

49 70979 0000000 Form CEA FBBKGZU4U5(2024-25)

PARTI-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)	EDF 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	Ó. DO		307	799.525.00	309
2000 - Classified Salaries	269,048.00	311	7,724.00	313	281,824.00	315	0.00		317	281,824.00	310
3000 - Employed Banafits	458,327.00	321	2.562.00	323	455,765.00	325	0.00		327	455,765.00	329
4000 - Books, Supplies Equip Replace, (6580)	336,854.00	331	129,528.00	333	206,326.00	335	8,000,00		337	198.326.00	339
5000 - Services & 7300 - Indirect Casts	1,036,129,00	341	84,120.00	343	952,009,00	345	165,067.00	eren internativasional en autor incontratorio de acto	347	786,942.00	340
				TOTAL	2,695,449.00	365		the research as a development from the self of the development of the self-of	TOTAL	2,522,382.00	369

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

Note 2 - In Column 4, report expenditures for Transportation (Function 3600), Lottery Expanditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1160), and other federal or state categorical aid in which funds were granted for expanditures in a program not incurring any teacher salary expenditures or requiring disbursament 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		E¢.
1. Teacher Safarios as Per EC 41011,,,,,,	1100	563,375.00	31
2. Salaries of Instructional Aides Per EC 41011,	2100	124,430.60	34
3. STRS.		124,430.00	
	3101 & 3102	165,770.00	. 31
f. PERS	3201 & 3202	45,494.00	31
S. CASDI - Regular, Modicare and Allemative			
	3301 & 5302	21,334.00	3.
5. Health & Wolfare Benefits (EC 41372)			]
(Include Health, Denial, Vision, Pharmsceutical, and			
Annuily Pigns)	3401 & 3402	107,149.00	38
, Unemploy inent Insurance	3501 & 3502	346.00	39
. Workers' Compansation Insurance	3601 & 360Z	7,808.00	3.5
. OPEB, Active Employaes (EC 41372)	3751 & 3752	0.00	1
0. Ölher Benefits (EC 22310)			-
murring and the second	3901 & 3902	6,60	39
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		1,035,506,00	35
2. Leve: Teacher and Instructional Aide Salaries and			-[
Benefits deducted in Column 2.			
3a. Less; Teacher and Instructional Aide Salaties and		0.00	-
Bonofils (other than Lottery) deducted in Column 4s (Extrested).			1
TO THE PROPERTY OF THE PARTY OF		0.00	35
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lettery) deducted in Calumn 4b (Overrides)*			38
4. TOTAL SALARIES AND BENEFITS , , , ,			31
	, ,	1,035,508.00	Ļ.,
5. Percent of Current Cost of Education Expanded 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 ponelty under provisions of EC 41372	, , , . , , , , , .		1
10111		41.05%	1
6. District is exempt from EC 41372 because it meats the provisions			
of EC 41374. (If exempt, anter 'X')			1

### Budget, July 1 2023-24 Estimatod Actuals GENERAL FUND Current Expanse Formule/Minimum Classroom Componsation

49 70979 0006000 Form CEA FBRKQZU4U5(2024-25)

RT III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) to only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the	provisions of EC 41374.
Minimum percentage required (60% elementary, 55% unified, 50% high)	T
***************************************	
•••••••••••••••••••••••••••••••••••••••	1
	60.00%
Percentage spent by this district (Part II, Line 15)	In the second second second
•••••••	41.05%
Parzantaga briow (he minimum (Part III), Line 1 minus Lina 2)	
	18.95%
District's Current Expense of Education after reductions in columns 4s or 4b (Part I, EDP 369).	-0-05 b -00**0-/465
	2,522,382.00
Deficiency Amount (Part III, Lina 3 times Line 4)	
	477.991.39
RT IV: Explanation for adjustments entered in Pert I, Column 4b (required)	
der Education Code Saction 41374, no class size exceeds 25 and is wall below the 28, therefore the District is exempt.	
With the second	

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

49 70979 0000000 Form CEB F8BKGZU4U5(2024-25)

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) (42)	Reductions (Overrides)* (See Note 2) (4b)	EDP' No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Centificated Salaries	683,131.00	301	0.00	303	883,131.00	305	0.00	204	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 - Employ ee 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, (6500)	296,062.00	331	101,200.00	333	194.852.00	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
		WA VANDO		TOTAL	2,887,967.00	365	AND THE PROPERTY OF THE PARTY O		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 redoral 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	642,936.00	375
2. Salaries of Instructional Aides Per EC 41011	2160	132,305.00	380
3. STRS.,	3101 & 3102	181,145.00	382
4. PERS. , ,	3201 & 3202	51,517.00	383
5. OASDI - Regular. Medicare and Alternative,	3301 & 3302	27,475.00	384
6. Health & Welfare Benefits (EC 41372)			[
(include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	108,256,00	385
7. Unemploy ment Insurança ,	3501 & 3502	397.00	390
8. Workers' Compensation Insurance	3601 & 3602	8,580.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310),	3901 & 3902	0.00	393

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

49 70979 0000000 Form CEB F88KGZU4U5(2024-25)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	]	395
	1.152,611.00	333
12. Less: Teachor and Instructional Aide Sataries 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), , ,		396
	0.00	001
b. Less: Teacher and Instructional Aide Salaries and	<u> </u>	
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	1	396
1+1+1+1+++++		
14. TOTAL SALARIES AND BENEFITS	1 150 614 00	397
	1,152,611.00	
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must	1	
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		
af EC 41374. (If exempt, enter 'ズ)		
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 at the provisions of EC 41374.		nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	Ţ	
***************************************		1
	60.00%	
2. Percentage spent by this district (Part II, Line 15)		
Z. Foldanaga apan vy tina diatric (Fax ii, Line 15)	41,79%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		I
11411.444.14141.4141.1441.1.441.1.441.1.441.1.441.1.441.1.441.1441.	18.21%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		I
	2.757,809.00	1
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)		
		- 1

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

49 70979 0000000 Form SIAA F8BKGZU4U5(2024-25)

, manufacture services and services are services and services and services and services are services and services and services are services and services are services and services and services are services and services and services are services and services are services and services are services and services are services and services are services and services are services and services are services and services are services and services are services and services are services are services and services are services and services are services and services are services are services and services are serv	Pa1	Č-ne-	4.0.242					n processor
		Costs - rfund I		t Costs - riund I	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers in 8900-8929	Tran#fer# Out 7600-7829	Other Funds 9310	Other Funds 9610
01 GENERAL FUND		1				· CHESTA SOCIONATE STRUMENTA DE	- Constant	1
Expenditure Dotail	0,00	0.00	0.00	0.00		İ		
Other Sources/Uses Detail		¢oneron-morane-ranii	ANTER ENGLISHED THE PROPERTY.	TOTALIA BET VENTUS PRASTIRIAN.	0.00	180,000.00		}
Fund Reconciliation	į.				THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF TH		0.00	0,00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND							I	<del> </del> -
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			**********		0.00	0.00	ł	
Fund Reconciliation	1						0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Oetail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Recondilation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail							}	
Other Sources/Uses Detail	ENGINEE CALLES	CPTPM V aleak kad' kaadkovaad CPTC kaa		J				
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				İ			0.00	0.00
14 DEFERRED MAINTENANCE FUND								har water train asset
Expenditure Detail	0.00	0.00	}					
Other Sources/Uses Detail			1		0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND			[				THE PERSON AND ADDRESS	a.ca modaliana
Expenditure Detail	0.00	0,00	Į			1		
Other Sources/Uses Detail			1	i	0,00	0.00		
Fund Reconciliation		l	ţ			, John Market	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					ļ			
Other Sources/Uses Detail			Ì		0.00	0.00		
Fund Reconciliation			}			14W-1-17	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

49 70979 0000000 Form SIAA F8BKGZU4U5(2024-25)

	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	interfund	Due From	Oue Ta
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfors Out 7600-7629	sfors Other	Other Funds 9610
Fund Reconciliation					***************************************			
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00			]	ĺ
Other Sources/Uses Detail	0,00	0.00	0.00			0.00		
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Dotail								
Other Sources/Uses Dotail	THE PARTY OF THE P				0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								-340-00000
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			}				0,00	0.00
25 CAPITAL FACILITIES FUND								11 AT 10 1 LABOUR 1
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	THE PERSON OF THE PERSON NAMED OF THE PERSON N				0.00	0.00		
Fund Reconcillation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0,00				,	j	ļ
Other Sources/Uses Detail					0.00	0.00		ŀ
Fund Reconditation				ļ	`4		0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND		ļ						
Expenditure Detail	0.00	0.00						Ì
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	1	1	ł		ļ	
Other Sources/Uses Detail			}		150,000.00	0.00	1	
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS			- [		İ			
Expenditure Detail	0.00	0.00	ļ					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				i.			0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND				ŀ	f	•		
Expenditure Detail				1				
Other Sources/Uses Detail				]	0.00	0.00	İ	
Fund Reconcitiation		1		ŀ			0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS		ļ	Ì		}			
Expenditure Defail		}						
Other Sources/Uses Detail		1			0.00	0.00	ļ	ŀ
Fund Reconciliation		1		-			0.00	0.00
53 TAX OVERRIDE FUND			}			1		rate transfer from the
Expenditure Detail				1		1		

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

49 70979 0000000 Form SIAA F86KGZU4U5(2024-25)

W. W. W. W. W. W. W. W. W. W. W. W. W. W	TOR ALL CONDU				7 001/04/04/04/04/04/04/04/04/04/04/04/04/04/					
	Direct Costs - Interfund		Indirect Costs - Interfund		Interiona	interfund	Due From	Due To		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfors Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610		
Other Sources/Uses Detail	_			TO THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRES	0.00	0.00		<u> </u>		
Fund Reconciliation			l				0.00	0.00		
56 DERT SERVICE FUND								5.00		
Expenditure Detail		l								
Other Sources/Uses Detail	and the same of th	**************************************			0.00	0.00				
Fund Reconciliation	}		H			3.00	0.00	0.00		
57 FOUNDATION PERMANENT FUND			•							
Expenditure Detail	0.00	0.00	0.00	0.00						
Other Sources/Uses Detail	1	0.00		0.00		0.00				
Fund Reconciliation						0.00	0.00	0,00		
61 CAFETERIA ENTERPRISE FUND			ĺ				Ų.Ų.	3,00		
Expenditure Detail	0.00	0.00	0.00	0.00						
Other Sources/Uses Detail		0.00	0.00		0.00	0.00				
Fund Reconcillation					0.00	- 0.00	0.00	0.00		
							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				İ						
Expenditure Detail	0.00	0.00								
Other Sources/Uses Detail			[		0.00	0.00				
Fund Reconciliation				i			0.00	0.00		
66 WAREHOUSE REVOLVING FUND								i		
Expenditure Detail	0.00	0,00				ļ				
Other Sources/Uses Detail					0.00	0.00				
Fund Reconciliation				1			0.00	0.00		
67 SELF-INSURANCE FUND							1			
Expenditure Dotail	0,00	0.00		- 1		1				
Other Sources/Uses Detail				1	0.00	0.00	j			
Fund Reconciliation		ļ					0.00	0.00		
71 RETIREE BENEFIT FUND		j					ĺ			
Expenditure Detail			.		}		{			
Other Sources/Uses Detail					0,00	į	ļ			
Fund Reconciliation							0.00	0.00		
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND					į					
Expenditure Detail	0.00	0.00	1		}	ļ	}			
Other Sources/Uses Detail					0.00					
Fund Reconciliation		1		I			0.00	0.00		
76 WARRANT/PASS-THROUGH FUND				Į.		•				
Expenditure Detail							ĺ			
Other Sources/Uses Detail					{					
Fund Reconciliation		1	}	1			0.00	0.00		
95 STUDENT BODY FUND	11 1	Į)		i i		li li	)-			
BO CHODEN I DOM'T WITH	1	Į į	1	H	ļ	H	1			

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

49 70979 0000000 Form SIAA F8BKGZU4U5(2024-25)

Description	Inter Transfers In 5750	Costs - fund Transfers Out 5750	Indirect	Costs - fund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail						Waterwayers communications		
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

49 70979 0000000 Form SIAB F88KGZU4U5(2024-25)

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 Fram Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		İ		
Other Sources/Uses Detail					0.00	100,000.00	I	
Fund Reconcillation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								Į
Expenditure Detail	0.00	0.00	0.00	0.00				}
Other Sources/Uses Detail					00.00	0.00	İ	}
Fund Reconciliation							ļ	
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				The second of th	0,00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail			l i					
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			1	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			į į					
12 CHILD DEVELOPMENT FUND						'		
Expanditure Detail	5.00	0.00	0.00	0.00	·			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					*** ** ** ****************************	7100 MARCHAEL 11.00		
13 CAFETERIA SPECIAL REVENUE FUND								1
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		ŀ						
14 DEFERRED MAINTENANCE FUND						ł		
Expenditure Detail	0.00	0.00		-		ļ		
Other Sources/Uses Detail	The sales in a reserve to the sales and the sales are sales and the sales ar	الله المساولة في المساولة المساولة المساولة المساولة المساولة المساولة المساولة المساولة المساولة المساولة الم		1	0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND						ļ		
Expenditure Detail	0.00	0.00	į		-	ı		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail	1	Ì		-	Ī			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				İ	<u> </u>			
18 SCHOOL BUS EMISSIONS REDUCTION FUND				ı		1	{	
Expenditure Detail	0.00	0.00		i		1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		l						
	ų į	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		li li	1	ı		

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

49 70379 0000000 Form SIAB F88KGZU4U5(2024-25)

**************************************	TOTAL CONTRACTOR OF THE SECONDARY		1				+	
Description	Direct Costs - Interfund Transfers In 5750	Transfors Out \$750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	interfund Transfers In 8900- 8029	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND	····							
Expanditure Detail	0.00	0.00	0.00	0.00		]	}	
Other Sources/Uses Detail			<b> </b>			0.00		
Fund Reconciliation						<u> </u>		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail						ļ		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcilitation	1							
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		0,00	0.00		
Fund Reconciliation	-				Alfalante lifemanifelità blichion			
25 CAPITAL FACILITIES FUND								
Expenditure Delaii	8.00	0.00				į		
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				ĺ	0.00	0.00		
Fund Reconciliation					,			
35 COUNTY SCHOOL FACILITIES FUND			[ ]					
Expenditure Oetail	0.00	0.00						
Other Sources/Uses Detail	Mariana are unar commense de la comme				0.00	0.00	}	
Fund Reconcillation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		A		ŀ	}			
Expenditure Detail	0.00	0.00	}	1		1	ļ	
Other Sources/Uses Detail			}		0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND			1					
Expenditure Detail			· I	Ì				
Other Sources/Uses Detail			İ		0.00	6.00		
Fund Reconciliation		ı						
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail			Į					
Other Sources/Uses Detail		ŀ	į		0.00	0.00	ļ	
Fund Reconciliation		A	}					
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Deteil				ŀ	0.00	0.00		
Fund Reconcillation			ĺ			·····		
· ALC EMPAREMENT	<b>H</b> [	ji ji	l	1	ļ	lk	}	

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

49 70979 0000000 Form SIAB F8BKGZU4U5(2024-25)

	· · · · · · · · · · · · · · · · · · ·		The second second	processes and the second		<del>,</del>	1	7
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			Ì	1				
Other Sources/Uses Detail		AND DESCRIPTION OF THE PARTY OF		Ì	0.00	0.00		
Fund Reconciliation						]		
57 FOUNDATION PERMANENT FUND	1							
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			<b> </b>			0,00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND	1		<u> </u>				]	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			<b></b>		0.00	0,00		
Fund Reconciliation	]							İ
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	V.00			0.00	0,00	90,0		
Fund Reconciliation						0,00		ĺ
63 OTHER ENTERPRISE FUND								1
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.06		1
Fund Reconciliation		į				0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail					D 00	0.00		
Fund Reconciliation					0.00	0.00		į
67 SELF-INSURANCE FUND	1					j		
Expenditure Detail	0.00	0.00			·			
Other Sources/Uses Detail	0.00	0.00					1	!
Fund Reconcillation				ľ	0.00	0.00		i
71 RETIRES BENEFIT FUND						i		ı
Expenditure Detail						Ì		ı
Other Sources/Uses Detail					0.00			i
Fund Reconciliation	j		]		0.00			,
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND				ļ		{	1	
Expenditure Detail	7.00	0.55				ı	}	
i i	0.00	0.00		i	0.00	H		
Other Sources/Uses Detail		ı	1		0.00		1	
Fund Reconciliation		1	{		l		}	
76 WARRANT/PASS-THROUGH FUND				ı		1		
Expenditure Detail		I	}	1	ļ			
Other Sources/Uses Detail					ļ		į	
Fund Reconcillation		1	1		İ			
95 STUDENT BODY FUND			ļ					
Expenditure Detail		1	ł		į			
Other Sources/Uses Detail		ľ	{					
Fund Reconciliation								
TOTALS	0.00	0,00	0.00	0.00	100,000.00	100,000.00		

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: SIAB, Version 1

# Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70979 0000000 Form ESMOE F8BKGZU4U5(2024-25)

Section I -	Fun	ds 01, 09, and 62		2023-24
Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7998	3,172,213.00
B. Less ail 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 6)	Professional Annual Control of the C		**************************************	
1. Community Services	Att	5000-5999	1000- 7999	238,985.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	73,330.00
3. Debt Service	АШ	9100	5400- 5450, 5800, 7430- 7439	0,00
4. Other Transfers Out	All	9290	7200- 7299	0.00
S. Interfund Transfers Out	All	9300	7600- 7629	180,000,00
		9100	7699	V - V TOTAL RECURSION
6. Alt Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuitlon (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

# Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70979 0000000 Form ESMOE F8BKGZU4U5(2024-25)

	•	expenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster		de expenditures in lines B, C1-C8, D1, or D2,	,	
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through			1970 ( Park 3 homes 14 homes 1	492, 315, 00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds †3 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manualiy entered. Must not	t include expenditures ín lines A or ଯ1.		
E. Total expenditures subject to MOE (Line A minus lines 8 and C10, plus lines D1 and D2)	The state of the s			2,386,929.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and				
E. Expenditures per ADA (Line I.E divided by Line II.A)				114.50 20,864.01
E-10 (11/0)			j	20,004.01

# Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70978 0000000 Form ESMOE F88KGZU4U5(2024-25)

Saction III - MOE Calculation (For data collection only, Final determination with be done by CDE)	Total	Per ADA
A. Base expenditures (Protoaded 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. Adjustment to base expenditure and	1,914,095.80	15,926.91
expenditure per ADA amounts for LEAS falling prior year MOE calculation (From Section IV)	0.00	0.00
Z. Total adjusted base expenditure amounts (Line A plus Line A.1)	THE RESERVE THE PROPERTY OF TH	0.00
B. Required effort (Line A.2 times 90%)	1,914,095.80 1,722,686.22	15,926.91 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
	<u></u>	

# Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Exponditures

49 70979 0000000 Form ESMOE F8BKGZU4U5(2024-25)

******			
d (Joint Zill on in zill remain po Mire in Lill zecon in Figure 1 de per la company	etermination  f one or both  f the amounts  iline D are  ero, the MOE  quirement is  et; if both  mounts are  solitly, the  OE  quirement is  ot met. If  ther column  Line A.2 or  ne C equals  or, the MOE  sliculation is  complete.)  MOE  fictency  procentage, if	MOE Met	TO THE STATE OF TH
と の の の の の の の の の の の の の の の の の の の	DE not met; herwise, zero ine D divided Line B) unding under SSA covered ograms in FY 25-26 may reduced by e lower of the	0.00%	0.00%
to Ex (U) Se	ction iv - stail of sjustments Base penditures sed in ction ili, ne A.1}		
	scription of justments	Total Expenditures	Expenditures Per ADA
			, u mue
bas	ustments to	0.00	0.00

49 70979 0000000 Form ICR F8BKGZU4U5(2024-25)

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 (mainted operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributable administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as propercentage of square footage occupied by general administration.	ted to general
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 payroli	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a	
contract, rather than through payroff, 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.	
Value State Matter State Control of the Control of	
B. Salarics and Benefits - All Other Activities	1
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	
(Lins A1 plus Line A2s, divided by Line 81; zero if negative) (See Part III, Lines A5 and A6)	4.78%
Part II - Adjustments for Employment Separation Costs	
When an employed 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 aimilar 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 employed worked, the LEA may identify and enter	
these costs on Line A for inclusion in the indirect cost poot.	
Abnorroal 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 severence 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	Entry required
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.	
art III - Indirect Coat Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals	
(Functions 7200-7600, objects 1000-5999, minus Line 89)	140,243.00
2. Controlized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line 610)	3.818.00

# Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

49 70979 0000000 Form ICR F8BKGZU4U5(2024-25)

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	14,034,41
5. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II., Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Ling 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	- m-10m-12-12-27-28-1
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 \$100)	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)	10,070,00
(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)	40,440,00
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, alt goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (eil 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)	218,012,03
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
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)	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-6999 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 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b (brough B18, minus Line B13a)	2,476,366,59
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/ac/ic)	
(Line A10 divided by Line B19)	-0.91%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual Indirect costs incurred in that year. The carry-forward adjustment eliminates

# Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

49 70979 0000000 Form ICR F8BKGZU4U5(2024-25)

the need for LEAs to file amended federal reports when their actual indirect costs visry 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
8. Carry-forward adjustment from prior year(s)	
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%) timos 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	TENANS ALL LA
(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	TO 100 / A A A A A A A A A A A A A A A A A A
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 (\$-60245.43) 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	
	t
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	(180,739.26)

# Budget, July 1 2023-24 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

49 70979 0000000 Form ICR F8BKGZU4U5(2024-25)

indirect	
cost rate:	10.65%
Highest	
rate used	
in any	
program:	50.23%
Note: i	in one or
more re	sources,
the rate	used is
greater	than the

approved rate.

Approved

Fund	Resource	Efigible 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	485.00	9.95%
01	3310	2,439.00	138.00	5,66%
01	4127	21,991.00	1,777.00	8.08%
01	4203	4,785.00	96.00	2.01%
01	5810	19,258.00	2,051.00	10.65%
01	6010	25,000.00	1,250.00	5.00%
Ď1	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%

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

49 70979 0000000 Form 01CS F8BKGZU4U5(2024-25)

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

## CRITERIA AND STANDARDS

## 1. CRITÉRION: Average Delly Attendance

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

	Percentage Level	District ADA
	3.0%	O 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 Actuels Funded ADA (Form A. Lines A4 and C4)	ADA Variance Level (If Budgel is greater then Actuals, etse N/A)	Status
Third Prior Year (2021-22)				7 - 7///
District Regular	155	155		
Charter School	o			
Total AD	155	155	0.0%	Mat
Second Prior Year (2022-23)				
District Regular	146	148		
Charler School				
Yotal AD.	146	148	N/A	Met
First Prior Year (2023-24)		The state of the s	Control of the Contro	
District Regular	195	135	:	
Charter School	O	0		
Total AD	135	136	N/A	Met
Budget Year (2024-25)				**************************************
District Regular	124			
Charler School	0			
Total AD	124			

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

49 70979 0000000 Form 01CS F8BKGZU4U5(2024-25)

	1B. Comparison of District ADA to the Standard			
DATA ENTRY:	Enter an explanation if the standard le not met.			
ia,	STANDARD MET - Funded ADA has not been overest	timated by more than the standard percentage level for the first pilor year.		
	Explanation:			
	(required if NOT met)			
۶b.	STANDARO MET - Funded ADA has not been overest	imated by more than the standard percentage level for two or more of the previous three years.		
	Explanation:			
	(regulted if NOT met)			

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

49 70979 0600000 Form 01C\$ F8BKGZU4U5(2024-25)

2.	CRITERION: Enrollment				
	STANDARD: Projected *moliment has not been overe percentage levels:	slimated in 1) the first prior fiscal	year OR in 2) two or more of th	e previous three fiece! years by	more than the following
			Percentage Level	District	ADA
			3.0%	O to	300
			2.0%	301 to	1,000
			1.0%	1,001 an	d over
	District ADA (Form A. Estimated P-	2 ADA column, lines A4 and C4):	124.2	]	
	District's Enrollme	nt Standard Percentage Level:	3.0%		
2A. Calculating (	the District's Enrollment Verlances				
CALPADS Actual	ter data in the Enrollment, Budget, celumn for all fiscal ye enrollment date preleaded in the District Regular lines will chool envoltment lines accordingly. Enter district regular en	include both District Regular and t	Charter School enrollment, Olett ment corresponding to financial	icts wii need to anjust the Diatric	t Reguler enrollment lines
Fiscal Year		Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Stetus
Third Prior Year (2	(021-22)		annical management and an advantage of the state of the s	Print to the Print while the advertised to the Print to the Print the Print to the American and the American States	
	District Regular	541	134		
	Charter School				
	Total Enrollment	141	134	5-0 <b>%</b>	Not Mat
Second Prior Year	(2022-23)			territoria de monte como mentro de esta fluida e de 1900 a estado de estado de estado de estado de estado de e	
	District Regular	146	133		
	Charter School	N. 1947 A. V. 1950 A. P. 1975 M. 1977 A. L. V. 1964 M. 1975 M.			
	Total Enrollment	146	111	8.9%	Not Met
First Prior Year (2)	023-24)				///
	District Regular	110	122		
	Charter School		Proceedings of the second section of the second second second second second second second second second second		
	Total Enrollment	110	122	N/A	Mot
Budget Year (2024	-25)				or every cross of an every contract of the second of the s
	District Regular	135			
	Charter School	0			
	Total Enrollment	135			
	777777777777777777777777777777777777777				
2B. Comparison o	of District Enrollment to the Standard				
MATA ENITON EN	er an explanation if the standard is not met.	- Art in Committee (1994) - 1994   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944	V 161		A CONTRACTOR OF THE PROPERTY O
19.	STANDARD MET - Enrollment has not been overestima	ted by more than the standard per	contage level for the first prior	y <b>a</b> gr.	
				-	
	Explanation:				
	(required if NOT met)				
16.	STANDARD NOT MET - Enrollment was estimated abov		the previous three years, Provi	de reasons for the overestimate,	a description of the

Explanation:

(required if NOT mel)

This drop in enrollment was a direct consequence of the COVID 19 pandemic.

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

49 70979 0000000 Form 01CS F88KGZU4U5(2024-25)

<ol><li>CRITERION: ADA</li></ol>	to	Enrolimeni
----------------------------------	----	------------

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscel years has not increased from the historical average ratio from the three prior fiscel years by more than one helf 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 actival ADA/enrollment corresponding to financial data reported in the General Fund, only, for all (Iscal P-2 ADA Enrollmant CALPADS Actual Historical Ratio of ADA to Piscal Year Estimated/Unaudited Actuals (Form A. Lines A4 and C4) (Criterion 2, Rem 2A) Enrollment Third Prior Year (2021-22) District Regular 126 134 0 Charter School Total ADA/Enrollment 126 134 94.0% Second Prior Year (2022-23) District Regular 120 133 Charter School D Yotal ADA/Enrollment 120 133 90.2% First Prior Year (2023-24) District Regular 115 122 Charter School Total ADA/Enrollment 115 122 53.9% Historical Average Ratio: 92.7% District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93.2% 38. 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 Entertheetic 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)	Enioliment Budget/Projected (Criterion 2, Item 2A)	Rulio of ADA to Enrollment	Slatus
Sudget Y#ar (2024-25)				
Olstrict Regular	124	135		
Charler 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/Encollment	124	135	92.0%	Mot
2nd Subsequent Year (2025-27)				
District Regular	124	135		
Charter School	0	0		
Total ADA/Enrollment	124	138	91.9%	Met

3Ç.	Comparison of District ADA to	Q E	Enrol	Iment	Ratio	to	the Stand	dard

DATA ENTRY: Enter an explanation if the standard is not mat
---

1a.	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.
10.	A DESTRUCTION OF A PROJECTED FOR AGE STOCKHOOM 1950 HES DOLCKEEGED AND STOCKHOOM AND STOCKHOOM 1950 AGENT.

Explanation:	1   1   1   1   1   1   1   1   1   1
(Jem TON 1i boriuper)	

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

49 70979 0000000 Form 01CS F8BKGZU4U5(2024-25)

# 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 flacal 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 (ax revenues plus ar minus one percent.

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

	Annual Control of the
4A. District's LCFF Revenue Standard	111111111111111111111111111111111111111
The state of the s	VI VI PARTITION OF THE
indicate which standard applies:	
LCFF Revenue	
Basic Aid	
Nacessary 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	Budgel Year	1st Subsequent Year	2nd Subsequent Year
Step 1 -	- Change	in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	à.	ADA (Funded) (Form A, lines AS and C4)	135.37	124,20	124.20	124.06
	ь.	Prior Year ADA (Funded)		135,37	124.20	124.20
	c.	Difference (Step 1a minus Step 1b)		(11.17)	0.00	(.20)
	ď.	Percent Chango Due to Population (Step 1¢ divided by Step 16)		(8.25%)	0.00%	(.16%)
Slep 2 -	Step 2 - Change in Funding Lavel					

Step 2 - Change	in Funding Level			
ā,	Prior Year LCFF Funding	1,596,373.00	1,500,540,00	1.544,826.00
<b>b</b> 1.	COLA percentage	8.22%	1,07%	2.93%
52.	COLA amount (proxy for purposes of this enterion)	131,139,66	16,055.78	45,263.40
c.	Percent Change Due to Funding Level (Step 252 divided by Step 2a)	8.22%	1.07%	2.93%
	·	1 000 1 A 100 01 1 000 00 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1 000 1	A TABLE CONTROL CONTRO	

c. Fellow Change Dob to Funding Lovel (otap 202 divided by Step 28)	8,22%	1.07%	2.93%
•		A. N. S. J	
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%
	·		1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1

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

49 70979 0000000 Form 01CS F8BKGZU4U5(2024:25)

4A2, Alternale LCFF Revenue Standard - Basic Ald	DATE OF THE PROPERTY OF THE PR			
DATA ENTRY: If applicable to your district, input data in the 1st and 2nd 50	ubsequent Year columns for projec	ted local property taxes; all other	dala are extracted or calculate	od,
Basic Aid District Projected LCFF Revenue				
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form Dt. Objects 6021 - 6089)	425,783.00	449,200.00	<u>,</u>	4-1-1-4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Percent Change from Previous Year		N/A	NiA	N/A
Basic Ald Standard (percent change from p	revious year, plusiminus 1%):	N/A	N/A	N/A
4A3. Allernate LCFF Revenue Standard - Necessary Small School				
DATA ENTRY: All data are extracted or calculated.		The second secon		
Necessary Small School District Projected LCFF Revenue				
		Budgot Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Necessary Small School Standard (C	OLA Stop 2c. płus/minus 1%): [	N/A	N/A	N/A
	The state of the s			
48. Calculating the District's Projected Change in LCFP Revanue	The same and the same Annual Control Section (1994) and the same Annual Control Section (1994)	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT		//////////////////////////////////////
DATA ENTRY: Enter date in the 1st and 2nd Subsequent Year columns for I	.CFF Revenue: Bil other date ere e	extracted or calculated.	THE PERSON NAMED OF THE PERSON NAMED IN COLUMN NAMED IN COLUMN NAMED IN COLUMN NAMED IN COLUMN NAMED IN COLUMN	a doctoria trata i i
	Prior Year	Sudgot Year	tel Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,595,373.00	1,500,540.00	1,644,826.00	1,586,229.00
District's Proje	cted Change in LCFF Revenue:	(6.94%)	2,95%	2.68%
	LCFF Revenue Standard	-1.03% to 0.97%	0,07% to 2.07%	1.77% to 3.77%
	Status:	Nat Mei	Not MRI	Met
4C. Comparison of District LCFF Revenue to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.				
ta. STANDARD NOY MET - Projected change in LCFF rave projection(s) exceed the standard(s) and a description of			isequent fiscal y ogra. Provide	reasons why the
Explanation:	Per LCFF CALCS and projected A			
(required if NOT met)	. 4. 4211 Singer and projection w			

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

49 79979 0000000 Form 91CS FBBKGZU4U5(2024-28)

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 Ratto of	Unrestricted Salaries and Benefits to Total t	Jorestricted General Fund Ex	penditures	The second secon
ATA ENTRY: All date are extracted or calculated.				
	- Eslimaled/Unaudiled Activils 191	Umrestricted (Resources 0000- 99)	Ratio	
	Salaries and Senetits	Yotal Exponditures	of Unrestricted Salaries and Banofits	
scol Year	(Form 01, Objects 1000- 3999)	(Form 01. Objects 1000- 7499)	to Total Unrestricted Expanditures	
ird Prior Year (2021-22)	1,127,295.61	1,399,476,61	80.6%	
cond Prior Year (2022-23)	1,050,191,11	1,445,050,17	72.7%	
st Prior Year (2023-24)	1,242,628.00	1,699,514.00	73,1%	
	hal a me block me i farikkan memoliki untuk melandiktik dankannan membenannan m	Historical Average Ralio	75.5%	
		Budget Year	tet Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2025-27)
District's Resorv	a Standard Percentage (Criterion 109, Line 4):	5.0%	5.0%	5.0%
	District's Salaries and Benefits Standard			
· · · · · · · · · · · · · · · · · · ·	rical average ratio, plusiminus the greater	70 50 4- 00 50	70 500 4- 80 500	70.54
	(he district's reserve standard percentage): [			
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and	ted Salaries and Benefits to Total Unrestrict	ala for (he 1st and 2nd Subsequ		70.5% to 80.5%
Celculating the District's Projected Ratio of Unrestrict	ted Salaries and Benefits to Total Unrestrict Benefits, and Yotal Unrestricted Expenditures di Budgal - Uz	ad General Fund Expenditure		
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and	ted Salaries and Benefits to Total Unrestrict Benefits, and Yotal Unrestricted Expenditures di Budgal - Ut (Resources	ad General Fund Expenditura ala for (he 1st and 2nd Subsequ nrestricted 0000-1839)		
. Celculating the District's Projected Ratio of Unrestrict  ATA ENTRY: If Form MYP exists, Unrestricted Salaries and basequent years. All other data are extracted or calculated.	ted Salaries and Benefits to Total Unrestrict Benefits, and Yotal Unrestricted Expenditures di Budgal - Uz	ad General Fund Expenditure	\$  Iran Years will be extracted; if no	
Celculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and paguent years. All other data are extracted or calculated.	ted Salaries and Benefits to Total Unrestrict Benefits, and Yotal Unrestricted Expenditures di Budgel - Ut (Resources Salaries and Benefits (Form 01, Objects 1000-	ad General Fund Expenditure stator (he 1st and 2nd Subsequentestricted 0000-1899) Total Expenditures (Form 01, Objects 1000-	sent Years will be extracted; if no Ratio  Of Unrestricted Salaries and	
Celculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and sequent years. All other data are extracted or calculated.	ted Salaries and Benefits to Total Unrestrict  Budgel - Uz  (Resources  Salaries and Benefits  (Form 01, Objects 1000- 3999)	and General Fund Expenditure  ala for the 1st and 2nd Sobseque  breatricted  0000-1899)  Total Expenditures  (Form 01, Objects 1000- 7489)  (Form MYF, Lines 81-88,	Ratio  of Unrestricted Solaries and Banetits  to Total Unrestricted	t, enter data for the two
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and exequent years. All other data are extracted or calculated.	ted Salaries and Benefits to Total Unrestrict  Benefits, and Yotal Unrestricted Expenditures di  Budgel - Us  (Resources  Salaries and Benefits  (Form 01, Objects 1000-3989)  (Form MYP, Lines 81-83)	ata for the 1st and 2nd Subsequents of the 1st and 2nd Subsequ	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expanditures	t, enter data for the two
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and obsequent years. All other data are extracted or calculated.  Use Year  Use Year (2024-25)  Subsequent Year (2024-26)	ted Salaries and Benefits to Total Unrestrict  Benefits, and Yotal Unrestricted Expenditures di  Budgel - Us  (Resources Salaries and Benefits  (Form 01, Objects 1000-3989)  (Form MYP, Lines 81-B3)	ad General Fund Expenditure sta for the 1st and 2nd Subsequencestricted 0000-1899) Total Expenditures (Form 01, Objects 1000- 7483) (Form MYF, Lines 81-88, 810) 1,867,541.00	Ratio  Of Unrestricted Solaries and Bonefite  to Total Unrestricted Expanditures  76.5%	t, enter data for the two
Celculating the District's Projected Ratio of Unrestrict  ATA ENTRY: If Form MYP exists, Unrestricted Salaries and basequent years. All other data are extracted or calculated.  Cel Year (2024-25)  Subsequent Year (2026-26)  Is Subsequent Year (2026-27)	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-83) 1,420,394.00 1,439,521.00	ata for (he 1st and 2nd Subsequentstricted 0000-1939) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Likes 81-88, 810) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Bandfile to Total Unrestricted Expanditures 76.5% 77.4%	status  Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and obsequent years. All other data are extracted or calculated.  cel Year (2024-25) Subsequent Year (2026-26) Subsequent Year (2026-27)	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-83) 1,420,394.00 1,439,521.00	ata for (he 1st and 2nd Subsequentstricted 0000-1939) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Likes 81-88, 810) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Bandfile to Total Unrestricted Expanditures 76.5% 77.4%	status  Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and sequent years. All other data are extracted or calculated.  cal Year (2024-25) Subsequent Year (2025-26) Subsequent Year (2025-27)  Comparison of District Salaries and Benefits Ratio to	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-83) 1,420,394.00 1,439,521.00	ata for (he 1st and 2nd Subsequentstricted 0000-1939) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Likes 81-88, 810) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Bandfile to Total Unrestricted Expanditures 76.5% 77.4%	status  Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and sequent years. All other data are extracted or calculated.  Sel Year (2024-25) Subsequent Year (2025-26) Subsequent Year (2025-27)  Comparison of District Salaries and Benefits Ratio to	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-83) 1,420,394.00 1,439,521.00	ata for (he 1st and 2nd Subsequentificted 0000-1899) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Lises 81-88, B10) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Banefile  to Total Unrestricted Expanditures  76.5%  77.4%  77.2%	Status Met Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and passquent years. All other data are extracted or calculated.  Diget Year (2024-25) Subsequent Year (2025-26) Subsequent Year (2025-27)  Comparison of District Salaries and Benefits Ratio to	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-B3) 1,420,394.00 1,439,521.00 1,459,521.00	ata for (he 1st and 2nd Subsequentificted 0000-1899) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Lises 81-88, B10) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Banefile  to Total Unrestricted Expanditures  76.5%  77.4%  77.2%	Status  Met  Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and passquent years. All other data are extracted or calculated.  Diget Year (2024-25) Subsequent Year (2025-26) Subsequent Year (2025-27)  Comparison of District Salaries and Benefits Ratio to the ENTRY: Enter an explanation if the standard is not met.  14. STANDARD MET - Ratio of total unrestrict	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-B3) 1,420,394.00 1,439,521.00 1,459,521.00	ata for (he 1st and 2nd Subsequentificted 0000-1899) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Lises 81-88, B10) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Banefile  to Total Unrestricted Expanditures  76.5%  77.4%  77.2%	Status  Met  Met
Calculating the District's Projected Ratio of Unrestrict TA ENTRY: If Form MYP exists, Unrestricted Salaries and passquent years. All other data are extracted or calculated.  Taget Year (2024-25) Subsequent Year (2025-26) Subsequent Year (2025-27)  Comparison of District Salaries and Benefits Ratio to taget and the standard is not met.  Taget Year (2025-27)  Comparison of District Salaries and Benefits Ratio to taget and the standard is not met.  Taget Year (2026-27)  Explanation:	Benefits, and Yotal Unrestricted Expenditures di Budgal - Us (Resources Selaries and Benefits (Form 01, Objects 1000- 3989) (Form MYP, Lines 81-B3) 1,420,394.00 1,439,521.00 1,459,521.00	ata for (he 1st and 2nd Subsequentificted 0000-1899) Total Expenditures (Form 01, Objects 1000-7489) (Form MYP, Lises 81-88, B10) 1,857,541.00 1,859,421,00	Ratio  Of Unrestricted Solaries and Banefile  to Total Unrestricted Expanditures  76.5%  77.4%  77.2%	Status Met Met

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

49 70978 0000000 Form 01CS F88KGZU4U5(2024-25)

CRITERION: Other Revention and Expenditures

STANDARD: Projected operating reviewes (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 fiscel years, have not changed from the prior fiscel year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

A. Calculating the District's C	ther Revenues and Expenditures St.	anderd Percentage Ranges	W. KOON W. CO. CO. CO. CO. CO. CO. CO. CO. CO. CO		
DATA ENTRY: All date are extrac	ited or catculated.				
			Budget Year	1st Subsequent Year	2nd Subsequent Yea
			(2024-25)	(2025-26)	(2025-27)
	1. District's Cha	nge in Population and Funding Level			
		(Criterion 4A1, Stop 3):	(.03%)	1.07%	2.77%
	2. District's C	ther 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%
		Other Revenues and Expanditures			
	Explanation Percent	age Renge (Line 1, plus/minus 5%): [_	-5.03% to 4.97%	-3.93% to 6.07%	-2.23% to 7.77%
. Calculating the District's C	hange by Major Object Catagory and	d Comparison to the Explanation Pe	rcentage Range (Section 6A, I	Line 3)	X. 1.9/A.1/A.1/A
TA ENTRY: II Form MYP exist	s, the 1st and 2nd Subsequent Year da	sta for each revenue and expenditure a	ection will be extracted; if not, e	nier dala for the two subsequ	ent years. All other date a
fracted or calculated.					•
pianations must be entered for	each calegory if the percent change fo	or any year exceeds the district's expla	nation percentage range.		
				Percent Change	Change Is Outside
ject Range / Piscal Year			Amount	Over Previous Year	Explanation Range
Federal Rev	onue (Fund 01, Objects 8100-8299) (F	form MYP. Line AZ)		PRINTERS WITH STATE AND THE STATE OF THE STA	
rst Prior Year (2023-24)		["	850,124.00		
idget Year (2024-25)		{- <b>-</b> -	458,146.00	(29.84%)	Yes
i Subsequent Year (2025-26)		}	458,000.00	.41%	***
			400,000.00		No
d Subsequent Year (2026-27)		_	460,000.00	.44%	No No
, ,	Evolunation	Commence of the Comment of Commen	460,000.00	.44%	No
, ,	Explanation;	Reduction in budget year due to fos	460,000.00	.44%	No
, ,	Explanation; (required if Yos)	Reduction in budget year due to los	460,000.00	.44%	No
d Subsequent Year (2026-27)	(required if Yes)	The second secon	460,000.00	.44%	No
d Subsequent Year (2026-27) Olher State F	·	The second secon	460,000.00	.44%	No
d Subsequent Year (2026-27) Other State F st Prior Year (2023-24)	(required if Yes)	The second secon	460,000.00	.44%	No
d Subsequent Year (2026-27)	(required if Yes)	The second secon	460,000.00 s if one-time COVID funds and	.44% prior y ear centy over for Fede	No Calegoricels.
d Subsequent Year (2026-27)  Other State Fi st Prior Year (2023-24) dgot Year (2024-25) Subsequent Year (2025-26)	(required if Yes)	The second secon	460,000.00 s if one-time COVID funds and 434,753.00 398,720.00	.44% prior y ear centy over for Fede (17.95%)	No No and Calegoricals.
d Subsequent Year (2026-27)  Other State Fi st Prior Year (2023-24) dgot Year (2024-25) Subsequent Year (2025-26)	(required if Yes)	The second secon	460,000.00  s if one-time COVID funds and  434,753.00  390,720.00  364,000.00	.44% prior y ear centy over for Fede (17.95%) 2,04%	No  Calegoricals.  Yes No
d Subsequent Year (2026-27)  Other State F st Prior Year (2023-24) dge! Year (2024-25) Subsequent Year (2025-26)	(tequired if Yes) Revenue (Fund 01, Objects #300-\$599 Explanation:	The second secon	460,000.00  a if one-time COVID funds and  434,753.00  390,720.00  364,000.00  370,000.00	.44% prior y ear centy over for Fede (17.95%) 2,04% 1,65%	No Prof Calegoricals.  Yes No No
d Subsequent Year (2026-27)  Other State F st Prior Year (2023-24) dge! Year (2024-25) Subsequent Year (2025-26)	(tequired if Yas) Revenue (Fund 01, Objects #300-\$599	) (Farm MYP, Line A3)	460,000.00  a if one-time COVID funds and  434,753.00  390,720.00  364,000.00  370,000.00	.44% prior y ear centy over for Fede (17.95%) 2,04% 1,65%	No Prof Calegoricals.  Yes No No
d Subsequent Year (2026-27)  Other State Fi st Prior Year (2023-24) digot Year (2024-25) Subsequent Year (2026-27) d Subsequent Year (2026-27)	(tequired if Yes) Revenue (Fund 01, Objects #300-#599 Explanation: (required if Yes)	Reduction in budget year due to loss	460,000.00  a if one-time COVID funds and  434,753.00  390,720.00  364,000.00  370,000.00	.44% prior y ear centy over for Fede (17.95%) 2,04% 1,65%	No Prof Calegoricals.  Yes No No
Olher State F St Prior Year (2023-24) Sigot Year (2023-24) Subsequent Year (2025-25) I Subsequent Year (2026-27)	(tequired if Yes) Revenue (Fund 01, Objects #300-\$599 Explanation:	Reduction in budget year due to loss	460,000.00  a if one-time COVID funds and  434,753.00  398,720.00  364,000.00  370,000.00	.44% prior y ear centy over for Fede (17.95%) 2,04% 1,65%	No Prof Calegoricals.  Yes No No
Other State Fist Prior Year (2026-27)  Other State Fist Prior Year (2023-24)  Subsequent Year (2025-26)  Other Local Fist Prior Year (2023-24)	(tequired if Yes) Revenue (Fund 01, Objects #300-#599 Explanation: (required if Yes)	Reduction in budget year due to loss	460,000.00  a if one-time COVID funds and  434,753.00  398,720.00  364,000.00  370,000.00  277,383.00	.44%  prior y ear centy over for Fede  (17.95%)  2.04%  1.65%	No Yes No No E Categoricals.
Other State First Year (2026-27)  Other State First Year (2023-24)  Subsequent Year (2025-25)  Other Local First Prior Year (2023-24)  dget Year (2024-25)	(tequired if Yes) Revenue (Fund 01, Objects #300-#599 Explanation: (required if Yes)	Reduction in budget year due to loss	460,000.00  a if one-time COVID funds and  434,753.00  396,720.00  364,000.00  370,000.00  277,383.00  236,839.00	.44% prior y ear carry over for Fede (17.95%) 2.04% 1.65% prior y ear carry over for STAT	No  Yes  No  No  Yes  Yes
Other State Fist Prior Year (2026-27)  Other State Fist Prior Year (2023-24)  Subsequent Year (2025-26)  Subsequent Year (2026-27)  Other Local Fist Prior Year (2023-24)	(tequired if Yes) Revenue (Fund 01, Objects #300-#599 Explanation: (required if Yes)	Reduction in budget year due to loss	460,000.00  a if one-time COVID funds and  434,753.00  398,720.00  364,000.00  370,000.00  277,383.00	.44%  prior y ear centy over for Fede  (17.95%)  2.04%  1.65%	No Yes No No E Categoricals.

(required if Yes)

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

49 70979 0000000 Form 01CS FBBKG2V4U5(2024-28)

Ponks and Sun	aller /Cond of Obtain 4000 400	A) /F N/O     0	T TOTAL TOTAL		
First Prior Year (2023-24)	plies (Fund 01, Objects 4000-490	3] (I*O1M MTF, LINE 84)	335,854.00		
Budgot Year (2024-25)			296,062.00	(11.85%)	Yes
1st Subsequent Year (2025-26)			208,914.00	(29,44%)	Yes
2rid Subsequent Year (2026-27)			215,000.00	2.91%	No
			enter to transfer that their transfer and transfer about the section of the secti	***************************************	
	Explanation: (required if Yes)		to loss if pne-time COVID tunds and ue to one-time learning recovery in 20		. The subsequent year is
Services and Ot	her Operating Expenditures (Fu	nd 01, Objects 5600-5899) (Pern	n MYP, Line BS)		
First Prior Year (2023-24)			1,035,129,00		
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)			824,814.00	2,73%	No
		<del> </del>			
	Explanation;		to loss if one-time COVID funds and ie to one-time learning recovery in 20;		. The subsequent year is
	(required if Yes)				
SE Calculating the Districts Chan-	A Tartel Charlette D			***************************************	<del>(11/15-11/11</del>
8C. Calcutating the District's Chang	- in ) olai Operating Rovenues :	and Expenditures (Section 6A.	шин 2)	**************************************	water and the same
DATA ENTRY: All data are extracted o	c epiculated				
				Percent Change	
Object Range / Fiscal Year			Amount	Over Provious Year	Status
	ther State, and Other Local Reve	nue (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	or Operation Expanditures (Cr)	Harlon ED		
First Prior Year (2023-24)	owpense, and services and one	ar operating Expenditores (cri	1.371,983.00		
Budget Year (2024-25)			1,295,641.00	(5.55%)	Met
1st Subsequent Year (2025-26)			1,015,814.00	(21.61%)	Not Mel
2nd Subsequent Year (2026-27)			1,043,914.00	2,77%	Mel
The state of the s			1,042,014.00	+1///	19701
6D. Comparison of District Total Op	erating Revenues and Expenditi	res to the Standard Percentage	e Range		
<u> </u>		4			
DATA ENTRY: Explanations are linked	from Section 68 if the status in Se	ction 6C is not met; no entry is a	llowed below.		
			in the standard in one or more of the b		
standard must be	entered in Section 6A above and w	isumptions used in the explanation t	s, and what changes, if any, will be m box below.	age to pund rue brolested obe	raing revendes within the
	Explanation;	Reduction in budget year due to	o ices if one-time COVID funds and p	nor year carry over for Feder	al Categoricals.
	edoral Revenue				
	(linked from 6B				
	if NGT mot)				
	Euglas attau	7			
ON	Explanation: her State Revenue	reduction in budget year due to	e loss if one-time COVID funds and p	nor year carry over lor STATE	, фаледолевіз.
	(linked from 6B				
	# NOT met)				
		<u></u>		,	
	Explanation:	Reduction in budget year is due	o to one-time tocal densitions, etc.		
OH.	Explanation: for Local Revenue	Reduction in budget year is due	o to one-time local densilons, etc.		
	·	Reduction in budget year is due	e to one-time tocal densilions, etc.		
	nor Local Revanue	Reduction in budget year is due	e to ona-time tocal donations, etc.		

if NOT met)

16.

#### 2024-35 Budget, July 1 General Fund School District Criteria and Standords Review

49 70979 0000000 Form 01CS F88KGZU4U5(2024-25)

within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6B

Explanation:

Explanation:

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

Explanation:

Explanation:

Reduction in budget year due to loss if 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.

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 mothods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: CS District, Version 9

# 2024-25 Budgot, July 1 General Fund School District Critoria and Standards Review

49 79979 9000000 Form 91C\$ F8BK GZU4U5(2024-25)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the ennual 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 52080(d)(1) and 17002(d)(1).

				·	V
Determining th	se District's Compliance with the Contribution Requirer	nent for EC Section 17079.75 - C	Ingoing and Major Maintone	ance/Restricted Mathtenance A	ccount (OMMA/RMA)
NOTE:	EC Section 17070.75 requires the district to deposit into financing Uses for that (iscall year. Statute extude the f 3227, 3228, 5316, 5632, 9633, 9634, 7027, and 7890.	the account a minimum amount of ollowing resource codes from the	iqual to or greater liten three p total general fund expenditure:	percent of the total general (und a a calculation: 3212, 3213, 3214, 3	xpenditures and other 216, 3218, 3219, 3225, 3226,
	Dlick the appropriate Yex or No button for special education tale box and enter an explanation, if applicable.	local plan éroa (SELPA) administra	tive units (AUs); all other data	o are extracted or calculated. If s	landard is not met, onler an
	1. a. For districts that are the AU of a SELPA, do you cho	oso to exclude revenues that are	passed through to participating	nembers of	{
	the SELPA from the OMMVRMA required minimum con	tribution calculation?			Yes
	b. Pass-through revenues and apportionments that may	be excluded from the OMMA/RM	A dasculation per EC Section 1	7070.75(b)(2)(D)	
	(Fund 10, resources 3300-3499, 6500-6540 and 6546, of	bjects 7211-7213 and 7221-7223)			0.00
	2. Ongoing and Major Maintenance/Restricted Maintenance	Account			
	<ol> <li>Budgeled Expanditures and Other Financing Uses (Form 01, objects 1000-7889, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3226, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)</li> </ol>				
		3,053,698,00			
	<ul> <li>b. Plus: Pess-through Revenues and Apportionments (Line 1b, if line 1a is No)</li> </ul>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3% Required	Budgeted Contribution	
	,		Minimum Contribution	to the Ongoing and Major	
			(Line 20 fimes 3%)	Maintenance Account	Status
	<ol> <li>Net Budgeted Expenditures and Other Financing Uses</li> </ol>				Mat
		3,053,698,00	91,610,94	100,000,00	·
				' Fund 01, Resource 8150, Obj	ecia 8900-6999
If standard is not	t met, enter an X in the box that best describes why the min	num required contribution was not	l made:		
	549	Not applicable (district does not Exempt (due to district's small a Other (explanation must be prov	ize (EC Section 17070,75 (b)(2		1)
	Explanation;				
	(required if NOT met				
	and Other is marked)				

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

49 70979 0000000 Form 01CS F88KGZU4U5(2024-25)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves' as a percentage of total expenditures and other financing uses, has not exceeded one-third of the district's available reserves' as a percentage of total expenditures and other financing uses. In two out of three prior fiscal years.

# BA, Calculating the District's Deficit Spending Standard Percentage Lavels

DATA ENTRY: All data are extracted or calculated	DATA	ENTRY:	All date	are extracted	or calculated
--	------	--------	----------	---------------	---------------

1.	District's Available Reserve Amounts (resources 0000-1999)
	a, Stabilization Arrangements
	(Funds 01 and 17, Object 9750)
	b. Reserve for Economic Uncortainties
	(Funds 01 and 17, Object 9789)
	c. Unassigned/Unappropriated
	(Funds 01 and 17, Object 9790)
	d, Negative General Fund Ending Balances in Restricted
	Resources (Fund 01, Object 979Z, if negative, for each of
	resources 2000-9999)
	e. Available Reserves (Lines 1a through 1d)
<b>2</b> .	Expenditures and Other Financing Uses
	e. District's Total Expanditures and Other Financing Uses
	(Fund 01, objects 1000-7999)
	b. Plus: Special Education Pass-through Funds (Fund 10, resources
	3390-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
	c. Total Expenditures and Other Financing Uses
	(Line 2a plus Lina 2b)
3.	District's Available Reserve Percentage
	(Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year	
(\$051-55)	(2022-23)	(2023-24)	
0,00	0.00	0.00	
A COMMING A COMMING OF THE RESIDENCE OF THE PARTY OF THE	emercian communication of the control of the contro	PA STREET POLICE	
173,102.83	126,276.00	158,611,00	
1,360.254.57	1,494,973,48	1,399,432.00	
0.00	0.00	0.00	
1,533,357.40	1,531,249.48	1,558,043.00	
2,158,360.83	2.525,523.21	3,172,213.00	
		9.00	
2.158,360.63	2,525,523.21	3,172,213.00	
71.0%	60.8%	49,1%	

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

23.7%	20.2%	16.4%

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

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

## 88. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

DAIA CIVING : AN OSIA SIA SANSCISCI OF CHICUMION.				
	Net Change in	Tolal Unrealricted Expenditures	Deficit Spanding Level	
	Unrestricted Fund Salance	and Other Financing Uses	(if Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	330,937.44	1,401,675.51	N/A	Mot
Second Prior Year (2022-23)	247,987.91	1,720,050,17	N/A	Med
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		7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1

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

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

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

49 70979 0000000 Form 01CS PBBKGZU4V5(2024-25)

1a. STANDARO MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.			
Expianation:	1144		
(required if NOT mel)			

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

49 70979 0000000 Form 01CS FBBKGZU4U5(2024-25)

9.	CRITERION: Fund and Cash Salances				
	A. Fund Balance STANDARD; Budgeted beginning unre parcentage levels;	Stricted general fund balance has	s not been averestimated for Iw	out of three prior Fiscal years b	y more than the following
			Percentage Level '	Distric	ADA
			1.7%	0	to 300
			1,3%	301	10 1.000
			1.0%	1,001	to 30,000
			0,7%	30,001	ta 250,000
			0.3%	250.001	זפ יס פר
				s rate of deficit spending which v rintles gver a three year period.	bebaammezer etanirriile bluck
	District Estimated P-2 A	NDA (Form A, Lines A6 and C4);	124		
	District's Fund Balanc	e Standard Percentage Level:	1.7%	]	
9A-1. Calculating	the District's Unrestricted General Fund Beginning (	Salance Percentages			
DATA ENTRY: Ente	er data in the Original Budget column for the First, Second	s, and Third Prior Years; all other	dala are extracted or calculated	i.	
		Unrestricted General Fo		Beginning Fund Balance	
		(Form 01, Line F1c, 1	Unrestricted Column)	Variance Level	
Fiscal Year		Original Budget	Ealimeted/Unaudited Accusts	(If overestimated, else N/A)	Status
Third Prior Year (20	•	918,334.00	1,246,933.13	N/A	Mal
Second Prior Year (		1,228,733.00	1,577,870.57	N/A	Mot
First Prior Year (20)		1,681,214.00	1,741,124.00	N/A	Mot
Budget Year (2024-	25) (Information only)	1,718,664.00	,,		
		* Adjusted beginning balanco, ir	o bne elnamleulbe libus enloubo	thar rastatements (objects 9791-	9795)
		About Maria and a second			
SA-2. Comparison	of District Unrestricted Reginning Fund Belance to	ino pianoaro			
DATA ENTRY: Ente	er an explanation if the standard is not met.				
12.	STANDARD MET - Unrestricted general fund beginning in years.	und balance has not been overe	stimated by more than the stanc	fard percentage fevel for two or r	nare of the previous three
	E				**************************************
	Explanation: (required if NOT met)				
	( adama a 144) ( ) ( )	E 1827 ( - 1824 )			
	B. Cash Salance Standard; Projected general fund cash	balance will be positive at the en	d of the current fiscal year.		
9B-1: Determining	if the District's Ending Cash Balance is Positive				4y/10/20/10 10 10 10 10 10 10 10 10 10 10 10 10 1
DATA ENTRY: IF FO	orn CASH exists, data will be extracted; if not, data must	he entered below.			
		Ending Cash	Balance		
		Ganaral i	Fund		
Fiscal Year		(Form CASH, Line F	, June Column)	Status	
Current Year (2024-2	25)	2,167,54	0.00	Met	
					Maria Walio Haria Baran
98-2, Comparison	of the District's Ending Cash Salance to the Slander	d	- Strafonia (m. 1800) (m. 1801) (m. 1801) (m. 1801) (m. 1801) (m. 1801) (m. 1801) (m. 1801) (m. 1801) (m. 1801)		
DAYA ENTRY: Entor	an explanation if the standard is not mel.				
1a.	STANDARO MET - Projected general fund cash balance	will be positive at the end of the	current fiscal year.		
	F-1*	CONTRACTOR OF THE PROPERTY OF	and the state of t		
	Explanation: (required # NOT mot)				
	tup.	The Arman Arman SA Control of San Arman Control of Cont			

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

49 70978 0000000 Form 01CS F8BKGZU4U5(2024-25)

#### to. CRITERION: Reserves

STANDARD: Available reserves) for any of the budget year or two subsequent (iscal years are not less than the following percentages or amounts) as applied to total expenditures and other financing uses):

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 20,000
2%	30,001	to 250.000
1%	250,001	and over

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

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

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

19A. Calculating the District's Special Education Pass-Infough 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 Yea/No button selection. If not, click the appropriate Yea or No button for item 1, if Yea, goter data for item 25, if No. enter data for the two subsequent yeers in item 25; Budget Year data are extracted.

For districts that serve se the AU of a SELPA (Form MYR, Lines Fts, P151, and F152):

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

p.869
Yes

If you are the SELPA AU and are excluding special education pass-through funds;

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

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

#### 108. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		(2024-25)
1.	Expenditures and Other Financing Uses	[
	(Fund 01, objects 1000-7999) (Farm MYP; Line 811)	3,120
2.	Plus: Special Education Pass-through	
	(Criterian 10A, Line 2b, if Criterian 10A, Line 1 is No)	
3,	Total Expanditures and Other Financing Uses	
	(Line B1 plus Line B2)	3, 125
4.	Reserve Standard Percentage Lovel	5%
5.	Reserve Standard - by Percent	
	(Line B3 times Line B4)	156
6.	Reserve Standard - by Amount	

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2028-27)
3,125,198.00	2,85t,421.00	2,906,521.00
3, 125, 198.00	2,8\$1,421,00	2.906,521.00
5%	5%	5%
156,259.90	142,571.05	145,326.05

Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Gode Section 42238.02, rounded to the nearest thousand.

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

49 70979 0000000 Form 01C\$ F8BKGZU4U5(2024-25)

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.0
7.	District's Reserve Standard			
	(Greater of Line 85 or Line 86)	156,259.90	142,571.05	145,326,0
10C. Calculat	ing the District's Budgeted Reserve Amount	A A CONTRACT OF THE CONTRACT O		
DATA ENTRY:	If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be exi	racted: if not enter data for the two su	ibsequent years.	111
	are extracted or calculated.			
Reserve Amou	nts (Unrastricted resources 0000-1999 except Line 4):	Budget Year (2024-25)	181 Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Attengements			
	(Fund 01, Object 9750) (Form MYP, Line E1s)	0.00	0.00	0.0
2.	General Fund - Reserve for Economic Uncertainties		A CONTRACTOR OF THE STATE OF TH	b V I b
	(Fund 01. Object 9769) (Form MYP, Line £1b)	156,260,00		
3.	General Fund - Unassigned/Unappropriated Amount		-,	
	(Fund D1, Object 9750) (Form MYR Line E1c)	1,168,837.00	1,258,762.00	1,033,470,00
4,	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	l		
	(Form MYP, Line £1¢)	0.00	0.00	0.00
<b>6</b> ,	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line £2e)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	- Consider Plannic and Architecture		
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYF, 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)			Perre Parent III

			1
(Line 8 divided by Spotten 198, Line 3)	42.40%	44.15%	35.56%
District's Reserve Standard			
(Section 10B. Line 7):	156,259.90	142,571.05	145,326.05
Status:	Mei	Met	Met
		4-22-4	
. Comparison of District Reserve Amount to the Standard			
A ENTRY: Enter an explanation if the standard is not met.			
ta. STANDARD MET - Projected available reserves have met the standard for the budget a	nd two subsequent (Iscel years.		
Explanation: (required if NOT met)			

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

49 70979 8000000 Form 01CS F8&KGZU4U5(2024-25)

	AL INFORMATION			
DATA ENTRY:	Click the appropriate Yes or No button for items	S1 through S4. Enter an explanation for each Yes answer.		Wet 1
S1.	Contingent Liabilities			
1#,	Does your district have any known or contl	ngent liabilities (e.g., financial or program audits, litigation,		
	state compilance reviews) that may impact	the budget?	No	
16.	If Yes, identify the flabilities and how they	may Impact the budget:		······································
S2.	Use of One-time Revenues for Ongoing I	Expenditures		
10.	Does your district have ongoing general fun	d expenditures in the budget in excess of one parcent of		
	the total general fund expenditures that gre	funded with one-time resources?	No	
16.	If Yes, identify the expenditures and explain	n how the one-time resources will be replaced to continue lunding the ongoing expenditures	In the following tiscal years:	
83,	Use of Ongoing Revenues for One-time t			/
1a.	Does your district have large non-recurring general fund revenues?	penoral fund expanditures that ere funded with ongoing	No	
16.	If Yas, identify the expenditures:		and the Mark of the Colon Mark	
34.	Contingent Revenues			
15.		for the pudget year or either of the two subsequent fiscal years ventrient, special legislation, or other definitive act		
	(e.g., parcel texes, forest reserves)?	variations, opecial registators, or other dominate a det	l No	
			L	
ŝþ.	If Yas, identify any of these revenues like!	are dedicated for ongoing expenses and explain how the revenues will be replaced or expe		,
		1		

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

49 70978 8000000 Form 01CS F8BKGZU4U5(2024-25)

#### 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 engoing 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 (on percent, Explanation should include whether transfers are ongoing or one-time in nature.

	Estimete the impact of any dapital projects on th	e general fund operational budget.			
	District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000			),000 to	
S5A. Identi	fication of the District's Projected Contributions,	Transfers, and Capital Projects that may impact the General Fu-	n d	A THE PERSON NAMED IN COLUMN	TANADO CO DESCRIPTO DE PARA ANTI-CALLANDA AN
In and Trans	siors Out, the First Prior Year and Budget Year date v	imn for the 1st and 2nd Subsequent Years. Contributions for the First will be extracted. If Form MYP exists, the data will be extracted for the prints button for 1d. Alf other dete are extracted or calculated.	( Prior Year and Budget Yea e 1st and 2nd Subsequent Y	r dala will be ears. If Fo	e extracted. For Transfers m MYP does not exist,
Description .	/ Fiechl Year	Projection	Amount of Change	Percent Change	Sintus
1a.	Contributions, Unrestricted Ganeral Fund (Fu	and 01, Resources 0000-1999, Object 8980)			
First Prior Y	oar (2023-24)	(312,843.00)			
Budget Year	r (2024-25)	(268,422,00)	(44,421.00)	(14.2%)	Not Met
1st Subsequ	ent Year (2025-26)	(300,000,000)	31,578.00	11.8%	Nal Met
2nd Subsequ	uent Year (2026-27)	(315,000,00)	15,000.00	5.0%	Mat
		The state of the s			
16.	Transfers In, General Fund *	American desirable for a description of the control			
	ear (2023-24)	0.00		,	
Budget Year		0.00 PV - PV - PV - PV - PV - PV - PV - PV	0.00	0.0%	Mel
	ent Year (2025-26)	9,00 (2001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001) (1001)	0.00	0.0%	Mat
2nd Subsequ	ient Year (2026-27)	0.00	0.00	0.0%	Med
1 <del>c</del> .	Transfers Out, General Fund *				
		180,000,00			
First Prior Year (2023-24) Budget Year (2024-25)				Canada and S	TYPATOMARA CONT. II. AND WALLES AND AND AND AND AND AND AND AND AND AND
_		100,000,00	(80,000,00)	(44.4%)	Not Met
1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)		100,000,00	0.00	0.0%	Mot
zna aubsequ	ent 1 dar (2020/27)	100.000.00	5.00	0.0%	Mot
1 <del>0</del> .	Impact of Capital Projects				
	Do you have any capital projects that may impact	the general fund operational budget?	,		No
		*	1		
* Include tran	asters used to cover operating deficits in either the ge	eneral fund of any other fund.			
SSB. Status	of the District's Projected Contributions, Trensfe	rs, and Capital Projects			
		white the second			
DATA ENTRY	r: Enter an explanation if Not Met for items 18-1c or i	f Yesforitëm 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 timetrames, for reducing or eliminating the contribution.					
	Explanation:	The reduction in the budget year is due to a NPS student placemen	t moving away.		
	(required if NOT mst)		- *		
1b.	MET - Projected transfers in have not changed by	more than the standard for the budget and two subsequent fiscal yea			
	Explonation:				

(required if NOT met)

1d.

#### 2024-28 Budgel, July 1 General Fund School District Criteria and Standards Review

49 70979 0000000 Form 91C5 F8BKGZU4U5(2024-25)

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 engoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

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

(required if NOT met) CONTRIBUTION TO FUND

NO - There are no capital projects that may impact the general fund operational budget.

Project Information: (required if YES)

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

49 70979 0000000 Form 01CS FBBKGZU4US(2024-25)

#### 56. Long-term Commitments

identify all existing and new multiyear commitments' and their ennual 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,

\* Include multily sar commitments, multily ear debt agreements, and new programs or contracts that result in long-term obligations,

SSA. Identification of the District's Long-term Commitments						
ርን ልፕል ነ	ENTRY: Click the appropriate button in item 1:	and onter dat	a in att columns of item 2 for ap	plicable leng-term commitments	; there are no extractions in this section.	
1,	Does your district have long-term (multiyear)	commitment	57			
	(If No, skip item 2 and Sections 968 and 560		ſ	Yes		
2.						
		# of Yøers		SACS Fund and Object Godes Used For:		
	Type of Commitment	Remaining	Funding Source	es (Revenues)	Dobt Service (Expenditures)	as of July 1, 2024
Fearing		T		}		, , , , , , , , , , , , , , , , , , ,
Certific	ales of Participation		,			
Gonera	l Obligation Bonds		and the second of the Article and Article	Control of the second of the s	tiet tien teile kantan der bei eine de keite de teile en eine eine eine keiten bei eine der deutste Westellände eine dem	1
\$џрр Ё	arly Retirement Program	OR MANUAL TOTAL				
State School Suliding Loons	1					
Compe Absenc		5	GENERAL FUND 01	**************************************	2000	4,655
Other L	ong-lerm Commitments (do not include OPES)	:				
		[	Management of the commentation of the first of the first described in the New Contraction of a circumstance of	n na a crama a mare mannemara a cramana ada ya	ra Militar Partie of Martin Lind Country Country of Ladin Add Country	]
		ļ			ad Processor ( No declaration of the Control of the	
aran ar area.	111-W-COCK-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	<u> </u>				· · · · · · · · · · · · · · · · · · ·
		ł				
	TOTAL:	I., ,,,,,,,,, r., r.,	free and a large and a serve a			4,655
( V T Mg.		Prior Year	Budget Year	121 Subsequent Year	2nd Subsequant Year	
			(2023-24)	(2024-25)	(2025-26)	(2076-27)
			Annual Payment	Annual Payment	Angua! Pay ment	Annual Payment
	Type of Commitment (continued)		(F & I)	(የቴ፤)	(ዮቴነ)	(P & I)
69868						
Certifica	ales of Participation					
Seneral	Obligation Bonds	•				
შატი წი	rly Retirement Program		A COMPANY OF THE PROPERTY OF T	a meneral managan at Parada Pa		
State School Building Loans						
Compansated Absences		500	500	500	500	
Diher Long-term Commitments (continued):						
			r yayanan yayayan ay yayayayay a waxaa ay ay ay ay ah waxaa ay ah waxaa ay ah waxaa ay ah waxaa ay ah waxaa ay	A CONTRACT OF THE PROPERTY OF		
					Mild Colon, F. C. (Loth and Colon an	
/	Mark Arakatan (Mark Arakatan Mark Arakatan Arakatan Arakatan Arakatan Arakatan Arakatan Arakatan Arakatan Arak					year and the second of the sec
Toisi Annual Payments:			500	500	500	600
	Has tolal annual paym	ent Increasi	ed over prior year (2023-24)?	No	Но	No

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

49 70978 0000000 Form 01CS F6BKGZU4U5(2024-28)

S&B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
DATA ENTRY: Ent	ter an exptanation if Yes.	With a state of the state of th		
la.	No - Annual payments for long-term commitments h	ave not increased in one or more of the budget and two subsequent (Isca) years.		
	Explanation:	POLICE CONTROL		
	{required if Yes			
	to increase in total			
	annual paymento)			
SBC. Identification	n of Decreases to Funding Sources Used to Pay Lo	ng-term Commitments		
DATA ENTRY: Clic	ik the appropriate Yes or No button in item 1: if Yes, ar			
1.	Will funding sources used to pay long-term commitm	ents 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:	(PVIII.A. (A. VA. A. A. A. A. A. A. A. A. A. A. A. A. A		
	(required if Yes)	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		

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

49 70979 0000000 Form 01C5 F8BKGZU4U5(2024-25)

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, amerized 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.).

S7A. Identifi	eation of the District's Estimated Unfunded Liability for Postemployment Bene	Nte Other than Pensions (OPES)	TO THE RESERVE THE PROPERTY OF	MV M	
DATA ENTRY	: Click the appropriate button in item 1 and enter data in all other applicable items; th	are are no extractions in this section exc	apt the budget year data on line t	ib.	
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?	PARTICIPATE TO CONTROL OF THE STATE OF THE S			
	b. Do benefils continue past ago 65?	The same street is a second street and the same street and the sam	nutra ]		
	c. Describe any other characteristics of the district's OPEB program including e	ligibility criteris and amounts. If any, the	l retirees are required to contribut	e toward their own benefits:	
3	e. Are CPEB financed on a pay-as-you-go, actuarial cost, or other method?				
	b, Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	or .	Self-Insurance Fund	Governmen(a) Fund	
	ban leInemase vog			F	
4.	OPES Liabilities				
	a. Total OPEB liability	[			
	<ul> <li>OPES plan(s) fiduciary net position (if applicable)</li> </ul>	ľ	THE STATE OF THE PROPERTY OF T		
	c, Total/Not OPEB Hability (Line 49 minus Line 46)	j	0.00		
	d. (a total OPEB liability based on the district's estimate	Ţ			
	or an actuarial valuation?		1		
	e. If based on an actuadal valuation, indicate the measurement date	Ì	to the second management of the desired of the second section of the second sec		
	of the OPER valuation	_			
		Budget Year	ist Subsequent Year	2nd Subrequent Year	
5.	OPEB Contributions	(2024-25)	(2025-26)	(2026-27)	
	a. 마면의 actuarially determined contribution (ADC), if available, per	1			
	actuarial valuation or Alternative Measurement		1		
	Method				
	<ul> <li>OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>	0.00			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			}	
	d. Number of retirees receiving OPES benefits	The state of the s	VIII - VI	**************************************	

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

49 70979 0000000 Form 01CS F8BKGZU4U5(2024-25)

THE RESERVE THE PROPERTY OF THE PERSON NAMED AND PARTY OF THE PERS				
S7日、Identificatio	on of the Diatrict's Unfunded Liability for Self-Insurance Programs			
Harring Court of the State of t		#	anderden visse statet vin menster vin menste somher til her ble met til med til med statet vil det her ble ske statet vil det	CARLET MANAGEMENT OF THE PARTY
DATA ENTRY: CI	ck the appropriate button in item 1 and enter data in all other applicable items;	there are no extractions in this section	<b>.</b> .	
1	Does your district operate any self-insurance programs such as worken welf are, or property and listility? (Do not include OPEB, which is covered			
Z	Describe each self-insurance program operated by the district, including defactuarial), and date of the valuation:	alls for each such as level of risk rela	ined. funding approach, basis for va	luation (district's estimate or
	garantees materials are transfer administration			
		and the man of the man model the feet of the SS Molecus Institution Military SS (S Institution Institution Military SS (S Institution Institution Military SS (S Institution I	entre a como a como con estado en entre a como entre a como en entre a como entre en	Walter School School and an accompany
3.	Self-Insurance Liebilities			
	a. Accrued liability for self-insurance programs			
	<ul> <li>Unfunded liability for self-insurance programs</li> </ul>			
	•		· · · · · · · · · · · · · · · · · · ·	}
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2024-25)	(2025-26)	(2028-27)
	a. Required contribution (funding) for self-insurance programs	and the second comments of the second contract of the second contrac	and the first special and the second commences of the second second second second second second second second	
	A A A A A A A A A A A A A A A A A A A			

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

49 70979 0000008 Form 01CS F8BKGZU4U5(2024:25)

#### 58. Status of Labor Agreements

Analyze the status of all employee tabor agreements. Identify new labor agreements, as well as new commitments provided as part of previously taltified multipear 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 negatiations are not finalized at budget adoption, upon settlement with certificated or classified staff;

The school district must determine the cost of the certifement, 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 enalysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and standards.

DATA EN	TRY: Enter all applicable data Kems: there are no	extractions in this section.				
		Prior Year (2nd Interim)	Budget Year	1s: Subsequent Year		2nd Subsequent Yo
		(2023-24)	(2024-25)	(2025-26)		(2026-27)
	f certificated (non-management) full - time -	8.	o 8.	6	8.6	6.6
ซ์นีกโล ยเชมส	K(FTE) positions			·		1
Cartificate	ed (Non-management) Salary and Banefit Nage	otlations			1	
1.	Are salary and benefit negotiations settled t			Yes		
		If Yes, and the corresponding public of been filed with the COE, complete qu		e der 1914 betreek 1908 deutsche Fernen felbeiter – mit beit den menne fremende mennen fr	,	
		If Yes, and the corresponding public obean filed with the COE, complete qu				
		Manager and the second	1			antiana Canda
		If No, identify the unsettled negotiation	our wordend suk budi kesi nure	tiled vegotiellers and then comp	жете сро	estions 6 and r.
						ga a ga a a aga a a a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a aga a
Negotintion	ns Sollied	<u> </u>				
20.	Per Government Code Section 3547.5(a), da	to of public disclosure board meeting:	(	Dec 14, 2023	1	
2b.	Per Government Code Section 3547,5(b), vs	-		TO THE TOTAL PROPERTY OF THE P		
	by the district superintendent and chief busi			Yes		
	, , , , , , , , , , , , , , , , , , , ,	If Yes, date of Superintendent and Ci-	BO certification:	Dec 14, 2023		
3.	Per Government Code Section 3547.5(c), wa	,				
	to meet the costs of the agreement?	* '		Yes		
	•	If Yes, date of budget revision board	adoption:	Mar 14, 2024		
		1			Jun	İ
4,	Period covered by the agreement:	Đạgin Đạie;	Jul 01, ⊉023	End Date;	30,	
5.	Salary eqttlement:	ł.	Pudnal Your	tot Subspanion Vene	2035	2nd Subsequent Y
٠.	and a surface of the		Budgel Year (2024-25)	1st Subsequent Year (2025-26)		2na Sausequent + (2026-27)
	ts the cost of salary settlement included in t	he budget and multivear	(2024-20)	(2025-20)		(4040-27)
	projections (MYPs)?	ger wite many em	Yes	No		No
	5	One Year Agreement	Company and Market and Company of the Principle of Section 1999 (1999)	. In the second of the second second		
		Total cost of salary settlement	16000	7	0	
		% change in salary schedule from				//////////////////////////////////////
		prior year	2.5%			
		or				
		Multiyear Agreement	gNome ( of Towns to the MAY may be all a managed a columns as a common section of			
		Total cost of salary settlement				
		% change in salary schedule from prior year (may enter text, such as				
		"Reopenar")	1	1		

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

49 70979 0000000 Form 01CS F88KGZU4U5(2024-25)

							mulliyed	ir saloty	comm	itmenis:
ĺ	 ini managan.	./	^····	 	 	 				
{										,
1										
1										
ļ	 									

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

49 70979 0000000 Form 01CS F86KGZU4U5(2024-25)

Negotiations i	<u>VOL SOUIOO</u>			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	ist Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2025-27)
7.	Amount included for any tentative safaty schedule increases			
		Budget Year	tel Subsequent Yeer	2nd Subsequent Year
Certificated (	Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1,	Are costs of H&W banefit changes included in the budget and MYPs?			
2.	Tale! cost of H&W benefits			
3.	Percent of H&W cost paid by employer		reactive transport to the second of the second of the second of the second seco	Activities of the Committee of the Commi
4.	Percent projected change in H&W cost over prior year			
Cartificated (	Non-management) Prior Year Settlements			
Are any new o	osts from pnor year settlements included in the budget?			
	If Yes, emount of new coals included in the budget and MYPs			WILLIAM TO THE TOTAL PROPERTY OF THE TOTAL P
	If Yes, explain the nature of the new costs:			4115 5 A 15 F 17 Land St. Land
	PARAMETER AND AND AND AND AND AND AND AND AND AND	······································		,,
		AA		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (	Yon-management) Step and Column Adjustments	(2024-29)	(2025-26)	(2028-27)
1,	Are atom P and the district of the land of the body of	Yos	Yas	
2.	Are step & column adjustments included in the budget and MYPs7	,		MARTHE MICH.
	Cost of step & column adjustments	16000	16000	16000
3.	Percent change in stop & column over prior year	0.0%	0.0%	0.0%
		Budget Year	191 Subsequent Year	2nd Subsequent Year
Certificated (1	ion-management) Attrition (layolis and relirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget end MYFe?	Yes	No	No No
2.				
£.	Are additional H&W bonafits for those laid-off or retired employees included in the budget and MYPs?	No	No .	Nο
	-	L		
Gertificated (N	lon-management) - Other			
List other signil	licant contract changes and the cost impact of each change (i.e., class size, hours o	f employment, loave of absence, bonuses	. etc.);	
	Medical cap increase from \$9,80			
	FM 179 last to the first building and the second se			
	manuscript and the state of the	er men i talan ali masma da 1996 ali metalah di 1997 mahawa 1997 aki ili makili dalah Mesebuah dalah di	and the second section of the section of the second section of the section of the second section of the second	713. V224.V2
	14 CANONIA CONTRACTOR (1911) 1			

### 2024-25 Budget, Joly 1 General Fuπd School District Criteria and Standards Review

49 79979 9000000 Form 01CS F8BKGZU4U5(2024-25)

S8B. Cost Analysis of District's Labor Agreements - Clussified (Non-management) Employees					
DATA ENTRY: (	Entar all applicable data itema: there are no extract	ions in this specion,		autourmerscheiber (von meischer Gertanten der Heiter der Kontrom der State (der Auftrecht der Auftre	WHATEVA THE PARTY OF THE PARTY
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2025-27)
Number of class	skied(non - management) FTE positions	6.2	6.	5 6.5	6.5
Classified (Non	n-management) Salary and Benefit Regoliations	9		Andrew West of and a Control of the State of	
1.	Are salary and benefit negotiations settled for the			No	
		If Yes, and the corresponding public disc	losura documents have been ti	los with the COE, complete quastic	ons 2 and 3.
		If Yes, and the corresponding public disc	od lon evan stremuoob erusol	on (ifed with the COE, complete qui	astions 2-5.
		If No, identify the unsettled negotiations	including any prior year unsett	ed negotistions and then complete	questions & and 7.
					anger ang panggapang penggapang at k at Aban da k amaham da a a a a anaman ang
Neocliations Set	Udd	The state of the s	ster er um en al remain de la la la la la la la la la la la la la	Ar Amell of Art and house beneficial Artific Artific and the action of the Artific Artific and all the	V
2a.	Por Government Code Section 3547.5(a), date of	of public disclosure		1 = 16 · 1	
	board meeting:				
2b.	Per Government Code Section 3547.5(b), was to	ne agreement certified			
	by the district superintendent and chief business	e official?			
	•	If Yes, date of Superintendent and CBO (	certification:		
3.	Per Government Code Section 3547.5(c), was a	budget revision adopted		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	to meet the costs of the agreement?				
	1	If Yes, date of budget revision board ado	ption:		
4.	Period covered by the agreement:	Bogin Dale:		∉nd Date:	
5.	Selary settlement:		Budget Year	ist Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	is the cost of salary settlement included in the b	budget and multiyear			
	projections (MYPs)?				
		One Year Agreement	AND DOCUMENTS OF THE PARTY OF T	Not Add Pile Let an obey the Park Hard Co. Common to the Latter Models.	
	,	Total cost of salary sattlement			
		% change in salary schedule from prior year			
		Of .			
		Multiyear Agreement	,		
	7	fotal cost of salary settlement	 	and the second of the second o	ille a Araba a a a bassa a a a bassa a a a a a a
	у	% change in selary schedule from prior rear (may enter text, such as Reopener)			
	.l. 	dentify the source of funding that will be	used to support multiyear salar	y commitments:	

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

49 70979 0000000 Form 01C5 F6BKGZU4U5(2024-25)

Nagotiations No	n Sallfad			
6.	Cost of a one percent increase in salary and statutory benefits	28GD	1	
		Budget Year	, tsi Subsequeni Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	2.5%	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Nor	n-management) Health and Wolface (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
				, , , , , , , , , , , , , , , , , , ,
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yos
2.	Total cost of H&W benefits	15200	15200	15200
3.	Percent of H&W cost paid by employer			
₫.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non	-management) Prior Year Settlements			
Are any new cos	its from prior year selflements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			· · · · · · · · · · · · · · · · · · ·
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non	-management) Stop and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
	• • • • • • • • • • • • • • • • • • • •	,	,,	
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	4100	4100	4100
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%
		Budget Year	15t Subsequent Year	2nd Subsequent Year
Classified (Non	-management) Attrition (tayoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
		(**************************************		
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
		and a second control of a terminal of a terminal of the second control of the second con	/	
2.	Are additional H&W benefits for those taid-off or retired employees included in the budget and MYPs?	No	No	No
	in bangar and militar		Alexander and the charles which have enough a second of the charles have a state of the control of the charles and the control of the charles are a state of	
Classified (Non-	management) - Other			
List other signific	ant contract changes and the cost impact of each change (i.e., hours of employ):	ent, leave of absence, bonuses, etc.):		
	None.			
	20 A Verdebletten in the Control of			
	Committee of the state of the s	CONTRACTOR AND COMMUNICATION AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR AND ADMINISTRACTOR ADMINISTRACTOR AND ADMINISTRACTOR A	and Probability of the control of the deal Proportion of the Part Hammarkey, which and a still beautiful.	·
	11			erver de services
		Committee of the control of the later of the control of the contro	Alema Americand Delica (1966-1964) Albert sendek a "Albertan Lei America (1964-1964) Albert Semen "Albert America (1964-1964)	
		ent. leave of absence, bonuses, etc.):		
	None.			
	29 A South (Vietna A. Ad according to 1 A manufall and have a manufall and have a manufall be a manufall by a			
	section and an extension but a data of a state of a state of the state	77 Nation A 11 and A Charles (Michigan Andrews Communication Communicati	and Publish advanced to the angle of Proposition and the Company of the Company o	·

Two Rock Union Elementery Schome County

## 2024-25 Budget, July t General Fund

49 70978 0000000 Form 01C\$ 88KGZU4U5(2024-25)

Sanoma Cou	onty	School District Criteria and	Standards Review			F8BKGZU4U5	(2024-2
\$8C. Cost A	nalysis of District's Labor Agreements - Mans	gement/Supervisor/Confidential Employ	<del>1.1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.</del>	***************************************	W	**************************************	100.00
DATA ENTR	Y: Enter all applicable data floms; there are no extr	actions in this section.	alian libera ya ingan makabayan mana majiy ya da		Warre - 1915 (1917) - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917 - 1917		
		Prior Year (2nd Interim)	Budget Ye	ar	1st Subsequent Year	2nd Subsequent	Year
		(2023-24)	(2024-25	)	(2025-26)	(2026-27)	
Number of m positions	tanagement, supervisor, and confidential FTE	2.0	0	2.0	2.0		2.0
Managamen	VSupervisor/Confidential						
Salary and E	Benefit Negotiations			ſ	als Vivin Ash 11% day 1 commission to the section of the section o		
1.	Are salary and benefit negotiations settled for	or the budget year?		Į	No		
		if Yes, complete question 2.		,			
		If No, identify the unsettled negotiations	including any prior ye	ar vnsetile	d negatiations and then complete	questions 3 and 4.	
		Confidential is not settled for budget ye	ar.			•	
		If r/a, skip the remainder of Section SAC					·
Neoguations .	Seitled						
2.	Splary settlement:		Budget Ye	ır	1st Subsequent Year	2nd Subsequent	Year
			(2024-25)		(2025-26)	(2026-27)	
	is the cost of salary sattlement included in t	he budget and multiyear					117-17
	projections (MYPs)?		Yes		No	No	
		Total cost of salary settlement		4791	0		
		% change in salary schedule from prior year (may enter text, such as "Reopener")	2.5%		0.0%	0.0%	***************************************
Negotiations (	Yot Selled	,	L				
3.	Cost of a one percent increase in salary and	statutory banefils		3000	7		
			Budgal Yes	н 	1st Subsequent Year	2nd Subsequent 1	Year
			(2024-25)		(2025-26)	(2026-27)	
4.	Amount included for any tantative selary sof	adule increases	and the second of the second o	0	0	REAL DESIGNATION	Ü
Management	/Supervisor/Confidential		Budgel Yea		1st Subsequent Year	2nd Subsequent 1	Year
Health and W	ipiforo (H&W) Benefits		(2024-25)		(2025-26)	(2026-27)	
							4 10 (2, 204)
1,	Are costs of H&W benefit changes included in	n the budget and MYPs?	Yes		No	Na	
2.	Total cost of H&W benefits			23750	23700		23700
3.	Percent of H&W cost paid by employer		72.0%		72.0%	72.0%	
4.	Percent projected change in H&W cost over a	orior y war	0.0%		0.0%	0.0%	
Management	Supervisor/Confidential		Budget Yes	•	1st Subsequent Year	2nd Subsequent Y	/ear
Step and Col	umn Adjustments		(2024-25)		(2025-26)	(2626-27)	
1,	Are step & column adjustments included in th	s budget and MVPs?	Yes		No	No	
2.	Cost of step and column adjustments	e eegat und miriu.	}	2500	2500	114	2500
3.	Percent change in step & column over prior y	gp.	0.0%	2000	0.0%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2300
		V41	0.0%		gradian in the state of the sta	0.0%	
-	Supervisor/Confidential 6 (mileage, bonuses, etc.)		Sikiget Yes	ı	1st Subsequent Year (2025-26)	2nd Subsequent Y (2026-27)	dar
STIME PAULIN	न रूप्पारणणञ्जातः समाराधकणकः, काष्ट्रः∤		(2024-25)		{	(2024:41)	
1.	Are costs of other banefits included in the bu-	tget and MYPs?	Yes		Yes	Y <b>6</b> 3	
2.	Total cost of other benefits		<b>†</b>	7200	7200		7200

Percent change in cost of other benefits over prior year

3.

0.0%

0.0%

0.0%

In the Local Control and Accountability Plan and Annual Update Template?

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

49 70979 0000000 Form 01CS F85K0ZU4V5(2024-25)

Yes

59.	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 on 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	L
	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	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

#### 2024-75 Budget, July 1 General Fund School District Criteria and Standards Review

49 70979 0000000 Form 01CS F88KGZU4U5(2024-25)

e following fils riowing agenc terion Z.	scal indicators are designed to provide additional data for teviewing agencies. A Yes' answer to any single by to the need for additional review. DATA ENTRY: Click the appropriate Yes or No buiton for items A1 th	a indicator doos not necessarily suggest a cause for concern rough AS axcept item A3, which is automatically completed to	. but may alort o esed on data in
A1.	Do each flow projections show that the district will and the budget year with a	[	
	negative cash balance in the general fund?	No	
A2.	is the system of personnel position cantrol independent from the payroll system?		
		No	
A3.	is enrollment decreasing in both the prior fiscal year and budget year? (Onte from the		
	enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No	
A4.	Are new charter achools operating in district boundaries that impact the district's		
	enrollment, either in the prior (Iscal year or budget year?	No	
AS.	Has the district entered into a bargaining agreement where any of the budget		
	or subsequent years of the agreement would result in salary tocreases that	No	
	are expected to exceed the projected state tunded cost-of-living adjustment?	Manager and the second and the secon	
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?	TOWNS THE PERSON OF THE PERSON	
		No	
AU.	Does the district have any reports that indicate fiscal distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No	
A9.	Have there been personnel changes in the auperintendent or chief business		
	official positions within the last 12 months?	No	
en providing :	comments for additional fiscal indicators, please include the Item number applicable to each comment.	has a program of the same of t	
	Comments:		
	(optional)		

End of School District Budget Criteria and Standards Review

## SACS Web System - SACS V9.2 6/7/2024 9:58:02 AM

49-70979-0000000

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

WWC - Warning/Warning with Qalculation (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.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
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.	Passed
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.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
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.	Passed
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).	Passed

6///2024 9:58:02 AM	
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.	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
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	
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
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.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	Passed
INTERFO-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
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	Passed
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must not to zero by function. Passed LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must not to zero, individually. Passed LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources Passed 1100 and 6300) or from the Lottery. Instructional Materials (Resource 6300). 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) Passed should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), byfund and resource. REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive Passed by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be Passed zero, by resource, in funds 61 through 95. SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported Passed in the general fund for the Administrative Unit of a Special Education Local Plan Area. UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or Passed negative, by resource, in all funds except the general fund and funds 61 through 95. UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero Passed or negative, by resource, in funds 61 through 95. SUPPLEMENTAL CHECKS CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC **Passed** Section 42127(a)(2)(B) and (C). CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget Passed certifications. CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) Passed 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. CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Passed

## **EXPORT VALIDATION CHECKS**

SACS Web System - SACS V9.2

6/7/2024 9:58:02 AM

49-70979-0000000 - Two Rock Union Elementary - Budget, July 1 - Budget 2024-25

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

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

Passed

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.)

Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.

Passed

	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.	<u>Passed</u>
	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.	<u>Passed</u>
	CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
	FORM01-PROVIDE - (Fatal) - Form 01 (Form 01l) 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.)	<u>Passed</u>
	VERSION-CHECK - (Warning) - All versions are current.	Passed
	WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	Passed

## SACS Web System - SACS V9.2 6/7/2024 9:58:28 AM

49-70979-0000000

# 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 - Eatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Qalculation (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.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
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.	Passed
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.	Passed
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).	Passed

	49-70979-0000000 - Two Rock Union Elementary - Budget, July 1 - Estimated Actuals 2023-24 6/7/2024 9:58:28 AM	
•	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.	<u>Passed</u>
	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
9	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 esource, 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
C	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 and.	Passed
	OUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 610).	Passed
E	FB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	Passed
	PA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection account (Resource 1400).	<u>Passed</u>
E	XCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for iconomic 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>
	XP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, nd fund.	<u>Passed</u>
11	ITERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	Passed

SACS Web System - SACS V9.2

49-70979-0000000 - Two Rock Union Elementary - Budget, July 1 - Estimated Actuals 2023-24

	6///2024 9:58:28 AM	
	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
	INTERFO-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
	INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	Passed
	INTRAFD-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.	Passed
	LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	Passed
	LOTTERY-CONTRIB - (Fatat) - 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.	<u>Passed</u>
	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.	<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.	Passed
	UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated 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.	<u>Passed</u>
	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

SACS Web System - SACS V9.2

Long-Term Liabilities (Form DEBT) for each type of debt.

6/7/2024 9:58:28 AM

49-70979-0000000 - Two Rock Union Elementary - Budget, July 1 - Estimated Actuals 2023-24

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

<u>Passed</u>

# **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 sayed.

Passed

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

<u>Passed</u>

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 01) must be opened and saved.

Passed

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

<u>Passed</u>