



KASHIA ELEMENTARY SCHOOL DISTRICT

2024-25

# Original Budget Report

Adopted during the June 10, 2024 Regular Board Meeting

*Prepared by Andrea Stubbs, Consultant; Ryland SBC*



ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Kashia School District

Date: May 5, 2024

Adoption Date: June 10, 2024

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Kashia School District

Date: May 15, 2024

Time: 4:00 p.m.

Contact person for additional information on the budget reports:

Name: Andrea Stubbs

Title: Interim CBO

Telephone: 707-204-9794

E-mail: andi@rylandsbc.com

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X n/a
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/12/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: June 10, 2024

For additional information on this certification, please contact:

Name: Andrea Stubbs  
Title: Interim Chief Business Official  
Telephone: 707-204-9794  
E-mail: andi@rylandsbc.com

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District: Kashia Elementary School District  
 CDS #: 49-70888

**Adopted Budget**  
**2024-25 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2024-25 Budget
01	General Fund	\$651,482.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$651,482.00
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		\$87,000.00
Remaining Balance to Substantiate Need		\$564,482.00

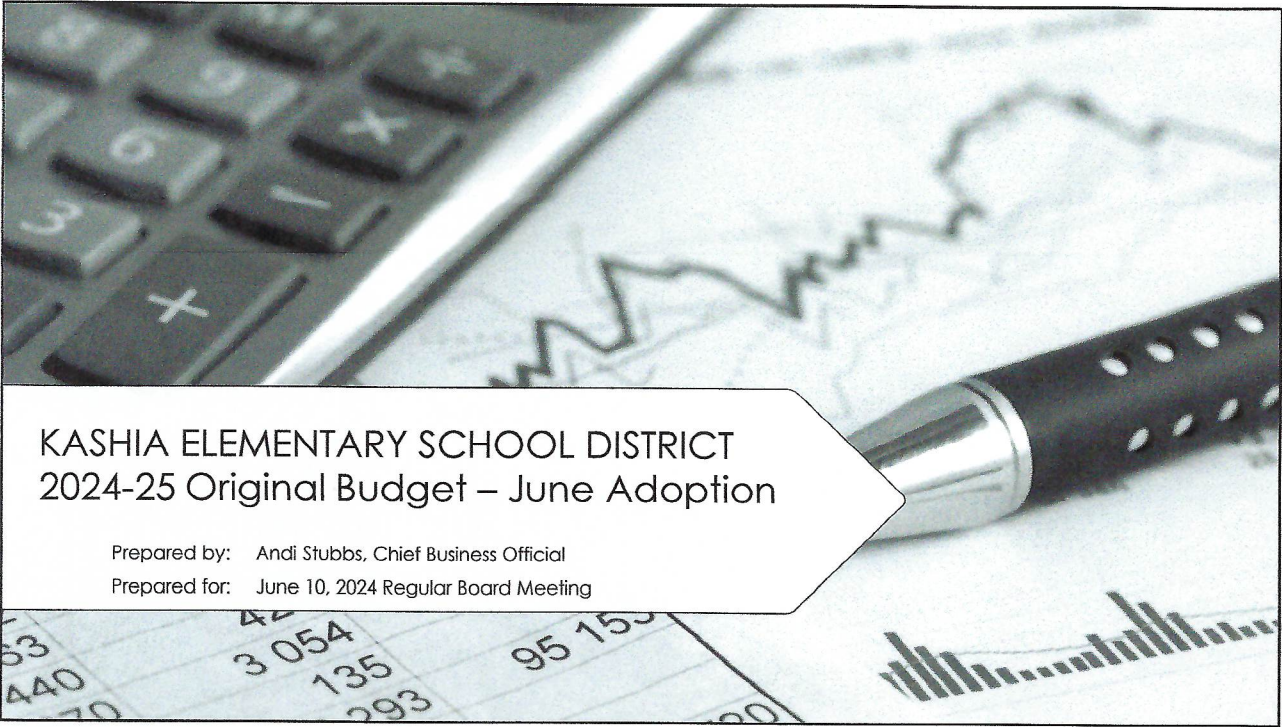
**Objects 9780/9789/9790**  
*(Exclude all non-spendable, restricted & committed funds)*  
 Form 01  
 Form 17  
  
 Form 01CS Line 10B-4  
 Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024-25 Budget	Description of Need
01	General Fund	\$564,482.00	Cash flow, unexpected Special Ed, legal and operational expenses, facilities needs, additional academic supports.
Insert Lines above as needed			
Total of Substantiated Needs		\$564,482.00	

**Remaining Unsubstantiated Balance                      \$0.00**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

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**KASHIA ELEMENTARY SCHOOL DISTRICT  
2024-25 Original Budget – June Adoption**

Prepared by: Andi Stubbs, Chief Business Official  
Prepared for: June 10, 2024 Regular Board Meeting

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**2024-25 Original Budget**

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- Existing law requires the governing board of each school district to hold a public hearing on the proposed budget and the Local Control Accountability Plan (LCAP) of the school district (May 15, 2024 Board meeting)
- The budget and the Local Control Accountability Plan (LCAP) are adopted after the public hearing is held (June 10, 2024 Board meeting)
- The 2024-25 Original Budget and 2024-25 LCAP will be filed with the Sonoma County Office of Education following adoption/approval during the June 10, 2024 Board meeting

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### Key Changes Since the Public Hearing Draft – Revenue:

- Local Control Funding Formula (LCFF) revenue was updated using the most recent version of the LCFF calculator – v.25.1, 05/15/2024
- The budget for Federal Impact Aid of \$75,000 was removed in 2024-25 (and the two subsequent years in the multi-year projection) because an application for 2024-25 was not submitted. Funds for 2025-26 and 2026-27 will be budgeted as applications are submitted and funds are awarded
- The budget for Indian Education of \$4,000 was removed in 2024-25 because an application for 2024-25 was submitted but not certified. The budget of \$4,000 was included in the multi-year projection for 2025-26 and 2026-27 in anticipation of a successful application/award process

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### Key Changes Since the Public Hearing Draft – Expenses

- One full-time Instructional Assistant position was eliminated in 2024-25 and the two subsequent years (a vacancy will not be filled) based on changing personnel needs (e.g. the addition of the Principal/Literacy Coach) and in response to the loss of Federal Impact Aid funds (staff will apply for funding in 2024-25 for the 2025-26 school year)
- \*\$4,000 in expenditures assigned to the Indian Education funding (\$4,000) have been shifted to the “Friends of Kashia” balance.
- Other budget updates were applied per the 2024-25 revised LCAP (see the LCAP presentation shared during the June 10, 2024 Board meeting)

\*Friends of Kashia balance (unrestricted Resource 0000, Management Code 9010): \$5,169  
 \$4,000 in Indian Education expenses: -\$4,000  
 Set-aside for GED support: -\$ 500  
Student incentives/Pomo curriculum: -\$ 500  
**Estimated Balance: \$ 169**

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### Multiyear Projection, Unrestricted

Increase to the fund balance projected:

	2024-25	2025-26	2026-27
REVENUES/TRANSFERS IN	\$334,559	\$340,655	\$339,026
EXPENDITURES/TRANSFERS OUT	\$353,569	\$357,938	\$366,900
Excess(Deficiency), Unrest./Restricted:	(\$19,010)	(\$17,283)	(\$27,874)
Beginning Balance	\$670,492	\$651,482	\$634,199
Ending Balance	\$651,482	\$634,199	\$606,325
Restricted/Non-Spendable Balance:	\$0	\$0	\$0
Assigned Fund Balance:	\$564,481	\$547,199	\$519,325
Reserve, Economic Uncert. (3%)	\$87,000	\$87,000	\$87,000
Unassigned Reserves - Fund 01	\$0	\$0	\$0
Total Available Reserves:	\$651,482	\$634,199	\$606,325
Required Reserve Percentage:	5%	5%	5%
Requirement Met?	Yes	Yes	Yes
Assigned Reserve, and Reserve for Economic Uncertainties Combined, by Percentage of Combined Expenditures:	<b>94.22%</b>	<b>91.85%</b>	<b>85.69%</b>

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### Multiyear Projection, Restricted

	2024-25	2025-26	2026-27
REVENUES/TRANSFERS IN	\$210,370	\$214,370	\$214,370
EXPENDITURES/TRANSFERS OUT	\$337,846	\$332,512	\$340,648
Excess(Deficiency), Unrest./Restricted:	(\$127,476)	(\$118,142)	(\$126,278)
Beginning Balance	\$526,519	\$399,043	\$280,901
Ending Balance (Restricted):	\$399,043	\$280,901	\$154,623

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## Key Assumptions – Revenue

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**2024-25 Revenue:** Updated revenue sources as appropriate based on the most recent allocation information

Statutory COLA	2024-25	2025-26	2026-27
Public Hearing:	.76%	2.73%	3.11%

Description:	2024-25	2025-26	2026-27
LCFF Planning Cost-of-Living Adjustment (COLA):	1.07%	2.93%	3.08%
Enrollment, Projected:	11	7	7
Average Daily Attendance, Funded (Projected):	9.20	9.20	7.26
Rolling %, Supplemental/Concentration Grant:	100%	100%	100%
California Lottery, unrestricted; per-ADA amount:	\$177	\$177	\$177
California Lottery, restricted; per-ADA amount:	\$72	\$72	\$72
Mandate Block Grant, Grades K-8; per-ADA amount:	\$38.21	\$39.33	\$40.54

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## Key Assumptions – Expenses

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Description:	2024-25	2025-26	2026-27
Certificated Employees (one classroom teacher; one Principal/Literacy Coach, one Part-Time Supt 2024-25) Note: Supt. Is part-time but FTE in the financial system is technically set up as 1.00)	2.00	3.00	3.00
Classified Employees (one instructional assistant):	2.00	1.00	1.00
Budget increase for step/column costs, cert./class:	approx. 2.50%-3.00%	approx. 2.50%-3.00%	approx. 2.50%-3.00%
State Teachers' Retirement System (STRS) Rate:	19.10%	19.10%	19.10%
California Public Employees Retirement System (PERS) Rate:	27.05%	27.60%	28.00%
Medical Benefits Increases (estimated; and pending based upon Horicon negotiations and Kashia Board review/approval of updated salary schedules)	5%	5%	5%
Consumer Price Index (CPI):	3.10%	2.86%	2.87%

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## 2024-25 Fund Balances, Restricted Resources

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RESOURCE:	PROGRAM:	2024-25 PROJECTED FUND BALANCE:	COMMENTS:
2600	*Expanded Learning Opportunities Program	\$28,372	\$50K budgeted
6211	*Literacy Coaches and Reading Specialists Grant Program	\$345,694	Spend by June 30, 2027
6266	Educator Effectiveness, Fiscal Year 2021-22	\$790	Spend by June 30, 2026
6500	Special Education Funding	\$5,011	Ongoing
6547	Special Education Early Intervention Pre-School G	\$18,498	Ongoing
7435	Learning Recovery Emergency Block Grant	\$608	Spend by 2027-28
9010	Other Restricted Local (RESIG Safety Credit):	\$71	
<b>Total, Restricted Balance:</b>		<b>\$399,044</b>	

\*Administration and the Board should discuss spending plans for these restricted resources and update the LCAP/Budget accordingly

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## Next Steps Following Budget Adoption

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- The 2024-25 LCAP and Original Budget are dynamic documents that will be updated as needed/required. Pending updates include:
  - Revise the budget to reflect actual costs of Principal/Literacy Coach position, step/column salary increases, and any other personnel changes pending Board approval
  - Update the budget based on actual enrollment in 2024-25
  - Apply for Federal Impact Aid funding in 2024-25 for 2025-26 (window opens in November, 2024)
  - Apply for Title VI Indian Education funding in 2024-25 for 2025-26
- Update the budget to reflect any proposals received to provide Pomo language/culture instruction
- Update the budget to reflect any plans for play structure replacement
- Review/update all accounts again based on any new revenue and/or expenditure information
- Update restricted resource budgets based on Board discussion/decision-making
- Complete the Unaudited Actuals and audit process for 2023-24
- Prepare the 2024-25 First Interim Report for Board review in December, 2024

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**Staff Recommendation:** Adopt the 2024-25 Original Budget



# **Kashia Elementary School District**

## **2024-25 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – May 15, 2024

Adoption – June 10, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2024-25 through 2026-27 specific to the Kashia Elementary School District.

### **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed revised state budget on May 10<sup>th</sup> for the upcoming 2024-25 fiscal year and released additional information on May 14<sup>th</sup>. The California Department of Finance (DOF) projected a \$37.9 billion deficit in January. Fortunately, the State implemented early actions to shrink the budget shortfall by \$17.3 billion; otherwise, the budget problem would have been worse. However, due to lower-than-expected revenues in the last few months, the budget shortfall increased by \$7.0 billion from January resulting in a \$27.6 billion deficit. Further, Proposition 98 funding has decreased from January amounts as follows:

- 2022-23: Decrease of \$786 million for a total Proposition 98 guarantee of \$97.5 billion
- 2023-24: Decrease of \$3 billion for a total Proposition 98 guarantee of \$102.5 billion
- 2024-25: Decrease of \$364 million for a total Proposition 98 guarantee of \$108.7 billion

The Governor is maintaining his position of protecting K-14 education from on-going reductions (i.e. mid-year reductions, eliminating programs, etc.) by proposing the following actions:

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
  - Withdrawing \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.
  - The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.
- Continue to utilize a change in accrual and accounting method referred to as the "Proposition 98 Funding Maneuver".
  - Accrue the net \$8.8 billion (up from \$8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments of approximately \$1.8 billion will go to education from non-Proposition 98 general fund resources starting in 2025-26.
  - While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the \$8.8 billion shortfall.

- The estimated impact on education funding is approximately \$12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.
- Please note that this provision was modified on May 27<sup>th</sup> relating to an agreement between the Governor and the California Teachers Association (CTA), which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. While the agreement maintains the State's Proposition 98 minimum guarantee, it does increase the possibility of cash deferrals and/or funding/program reductions.

However, the Governor does propose the following one-time education reductions in order to balance the budget:

- Reducing \$485 million of one-time, unspent Learning-Aligned Employment Program funds.
- Eliminating \$375 million of one-time support for the School Facilities Aid Program.
  - The amount is zero after the Governor's early budget action reduced it by \$500 million.
- Reducing \$550 million supporting the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program facilities, since these needs could be included in the next statewide school facilities bond.
- Reducing \$60.2 million of one-time support for the Golden State Teacher Grant Program.
- Eliminating the planned general fund investments of \$47.9 million in 2025-26 and \$97.9 million on-going starting in 2026-27 for preschool inclusivity, which would have required state preschools to serve at least 10% of students with disabilities by 2026-27.
- Utilizing unused funds from Inclusive Early Education Expansion Program Grant and other programs to increase the Green School Bus Grant Program by \$395 million for 2024-25. A corresponding decrease would occur for the subsequent year budget commitments.

**Local Control Funding Formula Factors**

The statutory cost-of-living adjustment (COLA) for 2024-25 is 1.07%, which is being funded from one-time funds. Illustrated below is a comparison of projected statutory COLAs for the current year, budget year, and two subsequent years:

Description	23-24	24-25	25-26	26-27
<b>LCFF COLAs (23-24 Adopted Budget)</b>	8.22%	3.94%	3.29%	3.19%
<b>LCFF COLAs (23-24 First Interim)</b>	8.22%	3.94%	3.29%	3.19%
<b>LCFF COLAs (23-24 Second Interim)</b>	8.22%	0.76%	2.73%	3.11%
<b>LCFF COLAs (24-25 Adopted Budget)</b>	8.22%	1.07%	2.93%	3.08%

## **Other Proposed Governor's May Revision Components**

Illustrated below is a summary of other proposals in the Governor's May Revision.

- Except for applying COLA to eligible programs, there are no funding changes from what was proposed in January relating to the following programs:
  - Expanded Learning Opportunities Program
  - Universal Transitional Kindergarten
  - Universal Meals
  - California Community Schools Partnership Program
  - Home-to-School Transportation
  - Special Education
- Maintains the Attendance Recovery Program from the Governor's January Budget that would enable LEAs to recover average daily attendance lost to student absences by providing additional instructional time to offset student absences and further address learning loss. However, the Governor proposes to delay the program implementation to 2025-26 instead of 2024-25.
- Maintains the revisions to the J-13A (school closure / material loss of attendance) Program Attendance Recovery Program by requiring LEAs amend its independent study plan to provide for the continuity of instruction within five calendar days (currently 10 days) of the first day of closure or material loss of attendance.
  - LEAs would also have the authority to accommodate temporarily reassigned students and allows for simultaneous enrollment in the temporarily assigned LEA and in their previous LEA.
- Apply the statutory COLA to the minimum per school site LCFF Equity Multiplier of \$50,000 and restrict funding to school sites that are open in the year that the funding is allocated, as well as exclude district office enrollment in the allocation.
- Limit requiring an LEA with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision to only eligible schools that also have an Identified Student Percentage of at least 40%.
- Impose new restrictions of Learning Recovery Emergency Block Grant expenditures by requiring the expenditures be evidence-based and based on formal needs assessments beginning with 2025-26 expenditures (previously was a 2024-25 implementation year).
- Revise the Arts, Music & Instructional Materials Discretionary Block Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance through June 30, 2025."
- Revise A-G Completion Improvement Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance or expenditure through June 30, 2026."
- Encumbered Expanded Learning Opportunities Program funds from 2021-22 and 2022-23 must be expended by September 30, 2024. Further, beginning with the 2023-24 allocation, LEAs will have two fiscal years to expend the funds. Lastly there is legislative intent language that states, beginning in 2025-26, school districts and charter schools will have the discretion of participating in the program.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

The Kashia Elementary School District is exempt from this requirement due to its size of less than 1,200 pupils.

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in

the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
  - The State must notify local educational agencies when the conditions are and are no longer applicable.
    - School districts were notified in March that the cap on local reserves will be applicable for the 2024-25 budget adoption.
  - Based on the May Revision, the fund balance falls below 3% in 2023-24, which would make the reserve cap not applicable for 2024-25.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Even though there is uncertainty regarding a cap on local reserves, the reserve requirement is not applicable to the district since its average daily attendance is fewer than 2,501.

**2024-25 Kashia Elementary School District Primary Budget Components**

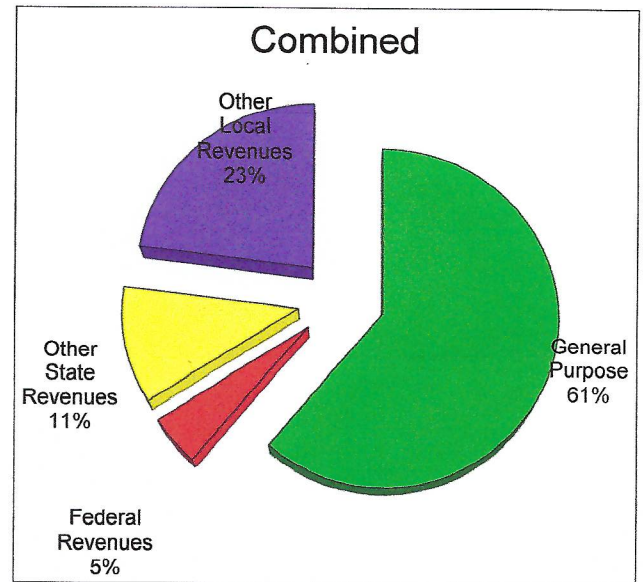
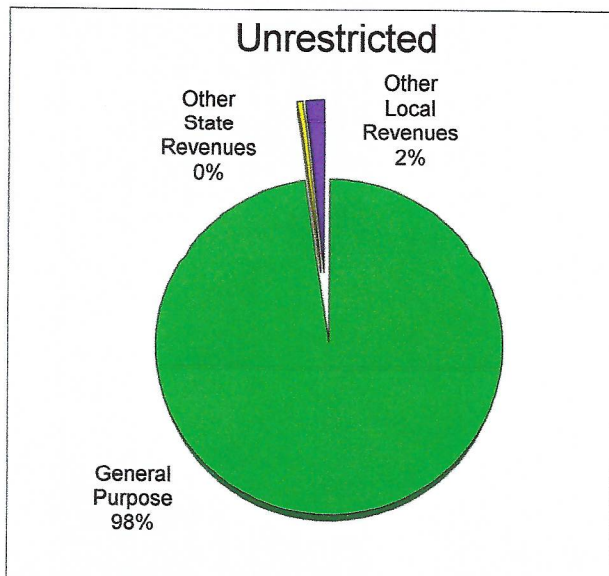
- ❖ Average Daily Attendance (ADA) is estimated at 9.20 ADA, with no COE ADA.
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,077 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components**

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$326,708	\$331,989
Federal Revenues	\$0	\$25,731
Other State Revenues	\$1,851	\$61,902
Other Local Revenues	\$6,000	\$125,307
<b>TOTAL</b>	<b>\$334,559</b>	<b>\$544,929</b>





### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District's EPA funds budgeted for 2024-25. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA) Budget</b> <i>2024-25 Fiscal Year</i>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$25,873
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$25,873
<i>Certificated Instructional Benefits</i>	\$0
<b>TOTAL</b>	\$25,873
<b>ENDING BALANCE</b>	\$0

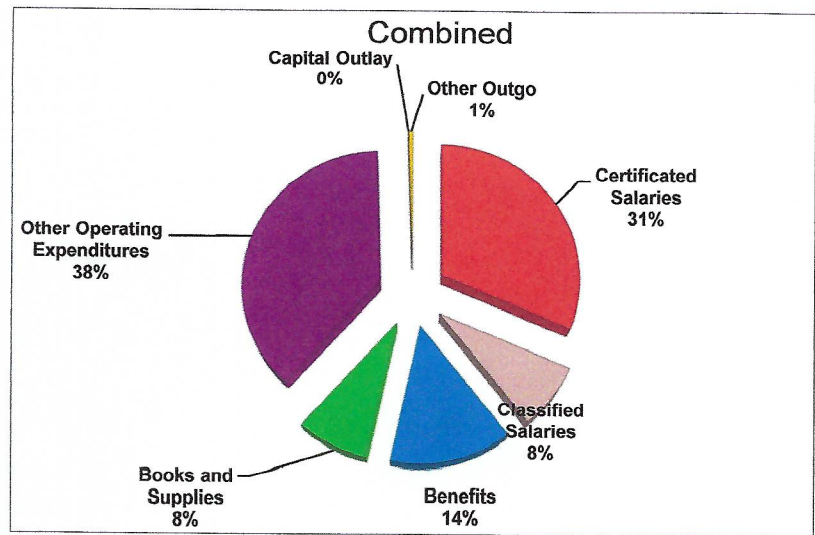
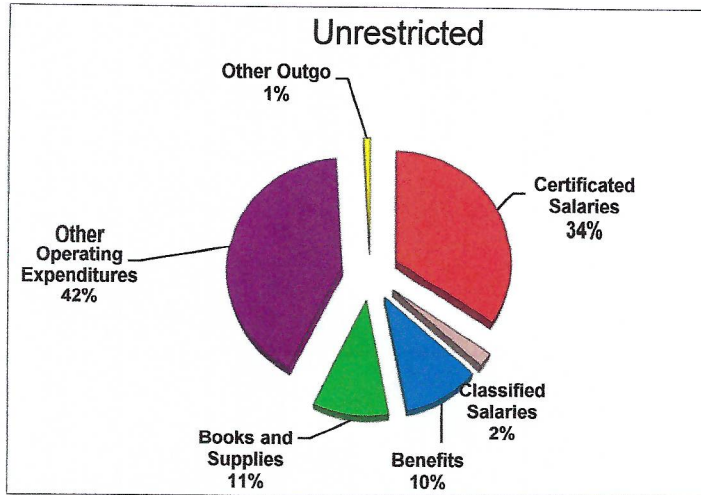
**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 47% of the district's unrestricted budget, and approximately 53% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$121,688	\$217,422
Classified Salaries	\$7,500	\$55,225
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$36,547	\$96,012
Books and Supplies	\$36,948	\$56,795
Other Operating Expenditures	\$147,344	\$262,419
Capital Outlay	\$3,542	\$3,542
Other Outgo	\$0	\$0
<b>TOTAL</b>	<b>\$353,569</b>	<b>\$691,415</b>

(101)

Following is a graphical representation of expenditures by percentage:



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$0
Restricted Maintenance Account	\$0
Food Services	\$0
<b>TOTAL CONTRIBUTIONS</b>	<b>\$0</b>

**General Fund Summary**

The district's 2024-25 General Fund projects an unrestricted operating deficit of \$19,010, resulting in an estimated ending fund balance of \$651,482. The components of the District's total fund balance are as follows: revolving cash & other nonspendables - \$0; restricted programs -

\$399,044; assignments - \$564,481; economic uncertainty - \$87,000; unassigned - \$0. Illustrated below is a detail description of the fund balance components.

**Cash Flow**

The district is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

**Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.

<b>FUND</b>	<b>2023-24</b>	<b>Est. Net Change</b>	<b>2024-25</b>
GENERAL (UNRESTRICTED & RESTRICTED)	\$1,197,011	(\$146,486)	\$1,050,525
DEFERRED MAINTENANCE	\$0	\$0	\$0
CAPITAL OUTLAY	\$951	\$0	\$951
<b>TOTAL</b>	<b>\$1,197,962</b>	<b>(\$146,486)</b>	<b>\$1,051,476</b>

## Multiyear Projection

### **General Planning Factors:**

Illustrated below are the latest primary funding factors relating to the May Revise.

<i>Planning Factor</i>	2023-24	2024-25	2025-26	2026-27
<b>Dept of Finance Statutory COLA</b>	8.22%	1.07%	2.93%	3.08%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	26.68%	27.05%	27.60%	28.00%
<b>SUI Employer Rates</b>	0.05%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$177	\$177	\$177	\$177
<b>Lottery – Prop. 20 per ADA</b>	\$72	\$72	\$72	\$72
<b>Universal Transitional Kindergarten/ADA</b>	\$3,044	\$3,077	\$3,167	\$3,264
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$37.81	\$38.21	\$39.33	\$40.54
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$72.84	\$73.62	\$75.78	\$78.11
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$19.85	\$20.06	\$20.65	\$21.29
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$55.17	\$55.76	\$57.39	\$59.16
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

### **Revenue Assumptions:**

Per enrollment trends, the district continues to anticipate decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs.

### **Expenditure Assumptions:**

Certificated step and column costs are expected to increase by 2.90% each year. Classified step costs are expected to increase by approximately 3.00% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to increase in 2024-25, primarily due to program adjustments (e.g. spending down restricted funding). Capital outlay and other outgo is estimated to remain relatively constant. No indirect costs from restricted programs are budgeted at this time;

but may occur due to the timing of Whale Tail grant expenditures. Transfers out are expected to remain constant in 2024-25, and no contributions to restricted programs are expected.

**Estimated Ending Fund Balances:**

During 2025-26, the district estimates that the unrestricted General Fund is projected to deficit spend by \$17,283 resulting in an unrestricted ending General Fund balance of approximately \$634,199.

During 2026-27, the district estimates that the General Fund is projected to deficit spend by \$27,874, resulting in an ending General Fund balance of \$606,325

Illustrated below are the components of the combined unrestricted/restricted fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total General Fund outgo:

Description	2024-25	2025-26	2026-27
24-25 Projected Deficit	\$19,010		
25-26 Projected Deficit	\$0	\$17,283	
26-27 Projected Deficit	\$0	\$0	\$27,874
Unexpected SPED, legal, operational costs, etc.	\$545,471	\$529,916	\$491,451
One-Time Instructional Supplies/Equipment	\$0	\$0	\$0
Unallocated	\$0	\$0	\$0
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$564,481</b>	<b>\$547,199</b>	<b>\$519,325</b>
Nonspendable Reserves	\$0	\$0	\$0
Restricted Reserves	\$399,044	\$280,901	\$154,623
Committed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$87,000	\$87,000	\$87,000
<i>Estimated Ending Fund Balance</i>	<i>\$1,050,525</i>	<i>\$915,100</i>	<i>\$760,948</i>

**Conclusion:**

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

## SSC School District and Charter School Financial Projection Dashboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 <sup>1</sup>	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$1,043	-	-	\$316
2024-25 Adjusted Base Grants <sup>2</sup>	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,077	-	-	-

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) <sup>4</sup>	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

<sup>1</sup>Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

**LCFF CALCULATOR**

5 digit District code or 7 digit School code (from the CDS code)  
 70888  
 Is this calculation for a new charter school? (select from drop down list)  
 NC  
 Projection Type  
 District  
 Projection Date  
 05.21.2024

LEA: Kasha Elementary  
 Projection Title: 2024-25 Original Budget, June Adoption - v. 25.1  
 Created by: Andrea Stubbs  
 Email: andi@nylandscbc.com  
 Phone: 707-204-9794

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

**( 1 ) UNIVERSAL ASSUMPTIONS**

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(refilled as calculated by the Department of Finance, DOF)</i>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(CCLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as% of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
EPA Entitlement as% of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

**NEW CHARTER SCHOOLS**

New Charter School Name:

Year that charter starts operation (select from drop down list): 2022-23

(a) TRANSFER OF IN-LIEU PROPERTY TAX

F-6 / F-7 In-Lieu of Property Tax

Note: Charter schools should contact sponsoring district(s) for In-Lieu estimate

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
A-1.1, A-2.1, A-3.1	-	-	-	-	-	-	-
A-1.1, A-2.1, A-3.1	-	-	-	-	-	-	-
A-1, A-2, A-3	-	-	-	-	-	-	-
B-1.1, B-2.1, B-3.1	-	-	-	-	-	-	-
B-1.1, B-2.1, B-3.1	-	-	-	-	-	-	-
B-1, B-2, B-3	-	-	-	-	-	-	-
C-1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(d) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-4	TK	(NEW beginning 2022-23)	-	-	-	-	-
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ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1	Grade: TK-3	-	-	-	-	-	-
B-2	Grade: 4-6	-	-	-	-	-	-
B-3	Grade: 7-8	-	-	-	-	-	-
B-4	Grade: 9-12	-	-	-	-	-	-
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-

(e) OTHER LCFF ADJUSTMENTS

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$	-	\$	-	\$	-
J-5	Minimum State Aid Adjustments	\$	-	\$	-	\$	-

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(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

(a) GENERAL QUESTIONS

Is your district required to transfer in-lieu taxes to a charter school?	NO
Does your district have a necessary small school?	YES

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES	YES
---	-----	-----	-----	-----	-----	-----	-----	-----	-----

(c) PROPERTY TAXES

C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 122,708	\$ 130,032	\$ 128,253	\$ 130,651	\$ 133,095	\$ 135,583	\$ 138,119	\$ 140,702
B-5 Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 122,708	\$ 130,032	\$ 128,253	\$ 130,651	\$ 133,095	\$ 135,583	\$ 138,119	\$ 140,702

(d) OTHER LCFF ADJUSTMENTS

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
J-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(e) UNDUPLICATED PUPIL PERCENTAGE

A-1.2 / A-3.2 District Enrollment (second prior year)	12	16						
A-1.1 / A-3.1 District Enrollment (first prior year)	16	9						
A-1 / A-3 District Enrollment	9	8	8	11	7	7	7	5
A-2.2 / A-4.2 COE Enrollment (second prior year)	-	-	-	-	-	-	-	-
A-2.1 / A-4.1 COE Enrollment (first prior year)	-	-	-	-	-	-	-	-
A-2 / A-4 COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	9	8	8	11	7	7	7	5
B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)	12	16						
B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)	16	8						
B-1 / B-3 District Unduplicated Pupil Count	8	8	8	11	7	7	7	5
B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)	-	-	-	-	-	-	-	-
B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)	-	-	-	-	-	-	-	-
B-2 / B-4 COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	8	8	8	11	7	7	7	5

Single Year Unduplicated Pupil Percentage	88.89%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Unduplicated Pupil Percentage (%)	97.30%	96.97%	96.00%	100.00%	100.00%	100.00%	100.00%	100.00%

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(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

6-10	-	-	-	-	1.00	-	-	-	-
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TK (Commencing in 2022-23)

ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)

Grades TK-3	2.30	2.82	2.43	5.67	3.24	3.24	5.97	5.93	4.17
Grades 4-6	4.95	3.29	1.60	1.60	2.40	0.80	4.00	3.20	
Grades 7-8	0.44	0.88	2.90	1.93	1.93	1.93	1.93	0.97	
Grades 9-12	-	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA	7.69	6.99	6.93	9.20	5.64	5.97	5.93	4.17	

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	-	-

District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).

DISTRICT TOTAL	7.69	6.99	6.93	9.20	5.64	5.97	5.93	4.17	
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County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
COUNTY TOTAL	-	-	-	-	-	-	-	-	-

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

	85.44%	87.38%	86.63%	83.64%	80.57%	85.29%	84.71%	83.40%	
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

Prior Year	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
A-19	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
A-20	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

Net increase/(decrease) to prior year ADA

	-	-	-	-
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Kashia Elementary (70888)

2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

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( 4 ) NECESSARY SMALL SCHOOLS ADA

For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.

		School Code: 6052013											
<b>1. Kashia Elementary</b>													
A-12	Current Year P2 ADA:	Grades TK-3	2.30	2.82	2.43	5.67	3.24	3.24	3.24				
A-13		Grades 4-6	4.95	3.29	1.60	1.60	2.40	0.80	4.00	3.20			
A-14		Grades 7-8	0.44	0.88	2.90	1.93	1.93	1.93	1.93	0.97			
B-6		Grades 9-12	-	-	-	-	-	-	-	-			
TOTAL			7.69	6.99	6.93	9.20	5.64	5.97	5.93	4.17			
A-11, B-5	Number of FTE (round up to the full FTE)		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
	Is this school eligible for NSS funding?		Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary			
	Type of school		NSS	NSS	NSS	NSS	NSS	NSS	NSS	NSS			
	Best funding option calculated is:		NSS	NSS	NSS	NSS	NSS	NSS	NSS	NSS			
	Select funding method:		NSS	NSS	NSS	NSS	NSS	NSS	NSS	NSS			
<b>2. NSS #2</b>													
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-			
A-13		Grades 4-6	-	-	-	-	-	-	-	-			
A-14		Grades 7-8	-	-	-	-	-	-	-	-			
B-6		Grades 9-12	-	-	-	-	-	-	-	-			
TOTAL			-	-	-	-	-	-	-	-			
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-			
	Is this school eligible for NSS funding?		Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary			
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS			
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF			
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF			
<b>3. NSS #3</b>													
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-			
A-13		Grades 4-6	-	-	-	-	-	-	-	-			
A-14		Grades 7-8	-	-	-	-	-	-	-	-			
B-6		Grades 9-12	-	-	-	-	-	-	-	-			
TOTAL			-	-	-	-	-	-	-	-			
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-			
	Is this school eligible for NSS funding?		Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary	Elementary			
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS			
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF			
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF			

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LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Total
Grades TK-3	7.12	8,093	842	2,457
Grades 4-6	2.28	8,215	1,599	2,259
Grades 7-8	0.79	8,458	1,646	2,326
Grades 9-12	-	9,802	1,957	2,765
Subtract Necessary Small School ADA and Funding	(10.19)	(83,034)	(5,995)	(89,029)
Total Base, Supplemental, and Concentration Grant	\$	\$	\$	\$
NSS Allowance	174,807	-	17,325	24,479
<b>TOTAL BASE</b>	<b>\$ 174,807</b>	<b>\$ -</b>	<b>\$ 17,325</b>	<b>\$ 24,479</b>

	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Total
Grades TK-3	5.51	9,166	953	2,761
Grades 4-6	3.17	9,304	1,804	2,538
Grades 7-8	0.67	9,580	1,858	2,613
Grades 9-12	-	11,102	2,209	3,108
Subtract Necessary Small School ADA and Funding	(9.35)	(86,418)	(5,251)	(91,669)
Total Base, Supplemental, and Concentration Grant	\$	\$	\$	\$
NSS Allowance	250,514	-	17,778	25,007
<b>TOTAL BASE</b>	<b>\$ 250,514</b>	<b>\$ -</b>	<b>\$ 17,778</b>	<b>\$ 25,007</b>

ADD ONS:

Targeted Instructional Improvement Block Grant  
 Home-to-School Transportation (COLA added commencing 2023-24)  
 Small School District Bus Replacement Program (COLA added commencing 2023-24)  
 Transitional Kindergarten (commencing 2022-23)

ECONOMIC RECOVERY TARGET PAYMENT

LCFF Entitlement Before Adjustments  
 Miscellaneous Adjustments  
**ADJUSTED LCFF ENTITLEMENT**  
 Local Revenue (including RDA)  
**Gross State Aid**  
 Education Protection Account Entitlement  
**Net State Aid**

TK ADA	-	-	-	-	-	-
		TK Add-on rate			2,813.00	
	\$			\$		\$
	\$ 217,393			\$		\$ 294,081
	\$ 217,393			\$		\$ 294,081
	(122,708)			\$		\$ 164,049
	\$ 94,685			\$		\$ 150,925
	(11,908)			\$		\$ 150,925
	\$ 82,777			\$		\$ 150,925

TK ADA	-	-	-	-	-	-
		TK Add-on rate			2,813.00	
	\$			\$		\$
	\$ 217,393			\$		\$ 294,081
	\$ 217,393			\$		\$ 294,081
	(122,708)			\$		\$ 164,049
	\$ 94,685			\$		\$ 150,925
	(11,908)			\$		\$ 150,925
	\$ 82,777			\$		\$ 150,925

MINIMUM STATE AID CALCULATION

2012-13 RL/Charter Gen BG adjusted for ADA  
 2012-13 NSS Allowance (deficit)  
 Minimum State Aid Adjustments  
 Less Current Year Property Taxes/In-Lieu  
 Less Education Protection Account Entitlement  
**Subtotal State Aid for Historical RL/Charter General BG**  
 Categorical Minimum State Aid  
 Charter School Categorical Block Grant adjusted for ADA  
**Minimum State Aid Guarantee Before Proration Factor**  
 Proration Factor  
**Minimum State Aid Guarantee**  
**CHARTER SCHOOL MINIMUM STATE AID OFFSET**  
 LCFF Entitlement  
 Minimum State Aid plus Property Taxes including RDA  
 Offset  
 Minimum State Aid Prior to Offset  
 Total Minimum State Aid with Offset  
**State Aid Before Additional State Aid**  
**ADDITIONAL STATE AID**  
**LCFF State Aid, Adjusted for Minimum State Aid Guarantee**

	N/A					
	\$ 1,146			\$		\$ 1,052
	\$ 112,47		10.19	\$		\$ 114,788
	\$ 114,788			\$		\$ 114,788
	(122,708)			\$		\$ (130,032)
	(11,908)			\$		\$ (13,124)
	\$ 32,769			\$		\$ 32,769
	\$ 32,769			\$		\$ 32,769
	-			\$		\$ -
	-			\$		\$ -
	-			\$		\$ -
	-			\$		\$ -
	\$ 82,777			\$		\$ 150,925
	\$ -			\$		\$ -
	\$ 82,777			\$		\$ 150,925

	N/A					
	\$ 1,146			\$		\$ 1,052
	\$ 112,47		10.19	\$		\$ 114,788
	\$ 114,788			\$		\$ 114,788
	(122,708)			\$		\$ (130,032)
	(11,908)			\$		\$ (13,124)
	\$ 32,769			\$		\$ 32,769
	\$ 32,769			\$		\$ 32,769
	-			\$		\$ -
	-			\$		\$ -
	-			\$		\$ -
	-			\$		\$ -
	\$ 82,777			\$		\$ 150,925
	\$ -			\$		\$ -
	\$ 82,777			\$		\$ 150,925

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental

Change Over Prior Year  
 LCFF Entitlement Per ADA (excluding Categorical MSA)  
 Per-ADA Change Over Prior Year  
 Basic Aid Status (school districts only)  
**LCFF SOURCES INCLUDING EXCESS TAXES**

	\$ 217,393			\$		\$ 217,393
	\$ 21,334			\$		\$ 31,453
	-			\$		\$ -
	-			\$		\$ -
	\$ 217,393			\$		\$ 294,081

	\$ 217,393			\$		\$ 217,393
	\$ 21,334			\$		\$ 31,453
	-			\$		\$ -
	-			\$		\$ -
	\$ 217,393			\$		\$ 294,081

State Aid

Education Protection Account  
 Property Taxes Net of In-Lieu Transfers  
 Charter In-Lieu Taxes  
 Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)

	\$ 82,777			\$		\$ 150,925
	11,908			\$		\$ 13,124
	122,708			\$		\$ 130,032
	-			\$		\$ -
	\$ 217,393			\$		\$ 294,081

	\$ 82,777			\$		\$ 150,925
	11,908			\$		\$ 13,124
	122,708			\$		\$ 130,032
	-			\$		\$ -
	\$ 217,393			\$		\$ 294,081

Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors	COIA & Augmentation	Base Grant Proration	Grade Span	Supplemental Pupil Percentage	Concentration	Total
Grades TK-3	4.08	9,919	1,032	2,103	2,918	65,166
Grades 4-6	3.51	10,069	1,933	1,933	2,683	51,547
Grades 7-8	0.70	10,367	1,990	1,990	2,763	10,584
Grades 9-12	-	12,015	312	2,367	3,285	-
Subtract Necessary Small School ADA and Funding	(8.29)	(83,069)	(4,211)	-	-	(87,280)
<b>Total Base, Supplemental, and Concentration Grant</b>				16,758	23,260	40,018
NSS Allowance		270,794				270,794
<b>TOTAL BASE</b>		270,794		16,758	23,260	310,812

**ADD ONS:**

- Targeted Instructional Improvement Block Grant \$ 782
- Home-to-School Transportation (COIA added commencing 2023-24) -
- Small School District Bus Replacement Program (COIA added commencing 2023-24) -
- Transitional Kindergarten (Commencing 2022-23) TK ADA - TK Add-on rate \$ 3,044.00

**ECONOMIC RECOVERY TARGET PAYMENT**

- LCFF Entitlement Before Adjustments \$ 311,594
- Miscellaneous Adjustments \$ 311,594
- ADJUSTED LCFF ENTITLEMENT** (128,253)
- Local Revenue (including RDA) \$ 183,341
- Gross State Aid (26,272)
- Net State Aid \$ 157,069

**MINIMUM STATE AID CALCULATION**

- 2012-13 RI/Charter Gen BG adjusted for ADA N/A
- 2012-13 NSS Allowance (deficit) \$ 992
- Minimum State Aid Adjustments \$ 114,788
- Less Current Year Property Taxes/In-Lieu -
- Less Education Protection Account Entitlement (128,253)
- Subtotal State Aid for Historical RI/Charter General BG** (26,272)
- Categorical Minimum State Aid \$ 32,769
- Charter School Categorical Block Grant adjusted for ADA \$ 32,769
- Minimum State Aid Guarantee Before Proration Factor \$ 32,769
- Proration Factor 0.00%
- Minimum State Aid Guarantee** \$ 32,769

**CHARTER SCHOOL MINIMUM STATE AID OFFSET**

- LCFF Entitlement -
- Minimum State Aid plus Property Taxes including RDA -
- Offset -
- Minimum State Aid Prior to Offset -
- Total Minimum State Aid with Offset -
- State Aid Before Additional State Aid** \$ 157,069
- ADDITIONAL STATE AID** \$ -
- LCFF State Aid, Adjusted for Minimum State Aid Guarantee** \$ 157,069

**LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier**

- Change Over Prior Year 5.96% 17,513
- LCFF Entitlement Per ADA (excluding Categorical MSA) 19.50% 6,134
- Per-ADA Change Over Prior Year -
- Basic Aid Status (school districts only) -
- LCFF SOURCES INCLUDING EXCESS TAXES**

State Aid	Increase	2023-24
Education Protection Account	4.07%	\$ 157,069
Property Taxes Net of In-Lieu Transfers	-1.37%	26,272
Charter In-Lieu Taxes	0.00%	128,253
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>	1.48%	\$ 311,594

Calculation Factors	COIA & Augmentation	Base Grant Proration	Grade Span	Supplemental Pupil Percentage	Concentration	Total
Grades TK-3	5.67	10,025	1,043	2,214	3,237	93,663
Grades 4-6	1.60	10,177	2,085	2,085	2,977	24,303
Grades 7-8	1.93	10,478	2,096	2,096	3,065	30,183
Grades 9-12	-	12,144	315	2,492	3,645	-
Subtract Necessary Small School ADA and Funding	(9.20)	(93,348)	(5,914)	-	-	(99,262)
<b>Total Base, Supplemental, and Concentration Grant</b>				19,853	29,034	48,887
NSS Allowance		273,962				273,962
<b>TOTAL BASE</b>		273,962		19,853	29,034	322,849

**ADD ONS:**

- TK ADA 1.00 TK Add-on rate \$ 3,077.00

**ECONOMIC RECOVERY TARGET PAYMENT**

- LCFF Entitlement Before Adjustments \$ 326,708
- Miscellaneous Adjustments \$ 326,708
- ADJUSTED LCFF ENTITLEMENT** (130,651)
- Local Revenue (including RDA) \$ 196,057
- Gross State Aid (25,873)
- Net State Aid \$ 170,184

**MINIMUM STATE AID CALCULATION**

- 2012-13 RI/Charter Gen BG adjusted for ADA N/A
- 2012-13 NSS Allowance (deficit) \$ 992
- Minimum State Aid Adjustments \$ 114,788
- Less Current Year Property Taxes/In-Lieu -
- Less Education Protection Account Entitlement (128,253)
- Subtotal State Aid for Historical RI/Charter General BG** (26,272)
- Categorical Minimum State Aid \$ 32,769
- Charter School Categorical Block Grant adjusted for ADA \$ 32,769
- Minimum State Aid Guarantee Before Proration Factor \$ 32,769
- Proration Factor 0.00%
- Minimum State Aid Guarantee** \$ 32,769

**CHARTER SCHOOL MINIMUM STATE AID OFFSET**

- LCFF Entitlement -
- Minimum State Aid plus Property Taxes including RDA -
- Offset -
- Minimum State Aid Prior to Offset -
- Total Minimum State Aid with Offset -
- State Aid Before Additional State Aid** \$ 170,184
- ADDITIONAL STATE AID** \$ -
- LCFF State Aid, Adjusted for Minimum State Aid Guarantee** \$ 170,184

**LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier**

- Change Over Prior Year 4.85% 15,114
- LCFF Entitlement Per ADA (excluding Categorical MSA) -5.52% (2,075)
- Per-ADA Change Over Prior Year -
- Basic Aid Status (school districts only) -
- LCFF SOURCES INCLUDING EXCESS TAXES**

State Aid	Increase	2024-25
Education Protection Account	8.35%	\$ 170,184
Property Taxes Net of In-Lieu Transfers	1.87%	25,873
Charter In-Lieu Taxes	0.00%	130,651
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>	4.98%	\$ 346,708

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors	COLA & Augmentation	Base Grant Proration	Grade Span	Supplemental	Unduplicated Pupil Percentage	Concentration	Total
Grades TK-3	5.67	10,319	1,073	2,278	3,332	96,405	96,405
Grades 4-6	1.60	10,475	2,095	3,064	25,014	31,066	25,014
Grades 7-8	1.93	10,785	2,157	3,155	31,066	31,066	31,066
Grades 9-12	-	12,500	325	2,565	3,751	(102,168)	(102,168)
Subtract Necessary Small School ADA and Funding	(9.20)	(96,084)	(6,084)	29,883	20,434	50,317	50,317
<b>Total Base, Supplemental, and Concentration Grant</b>							281,989
NSS Allowance							29,883
<b>TOTAL BASE</b>							312,306

ADD ONS:

Targeted Instructional Improvement Block Grant							782
Home-to-School Transportation (COLA added commencing 2023-24)							-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)							-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							-
LCFF Entitlement Before Adjustments							333,088
Miscellaneous Adjustments							-
<b>ADJUSTED LCFF ENTITLEMENT</b>							333,088
Local Revenue (Including RFA)							(133,095)
<b>Gross State Aid</b>							199,993
Education Protection Account Entitlement							(28,015)
<b>Net State Aid</b>							171,978

TK ADA

TK Add-on rate \$ 3,157.00

TK ADA - TK Add-on rate \$ 3,265.00

MINIMUM STATE AID CALCULATION

2012-13 RL/Charter Gen BG adjusted for ADA							N/A
2012-13 NSS Allowance (deficit)							1,035
Minimum State Aid Adjustments							114,788
Less Current Year Property Taxes/In-Lieu							(133,095)
Less Education Protection Account Entitlement							(28,015)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>							32,769
Categorical Minimum State Aid							-
Charter School Categorical Block Grant adjusted for ADA							32,769
<b>Minimum State Aid Guarantee Before Proration Factor</b>							32,769
Proration Factor							0.00%
<b>Minimum State Aid Guarantee</b>							32,769
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>							-
LCFF Entitlement							-
Minimum State Aid plus Property Taxes including RDA							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimum State Aid with Offset							-
<b>State Aid Before Additional State Aid</b>							171,978
<b>ADDITIONAL STATE AID</b>							-
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>							171,978

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier

Change Over Prior Year	1.95%	6,380					36,205
LCFF Entitlement Per ADA (excluding Categorical MSA)							
Per-ADA Change Over Prior Year	1.95%	693					
Basic Aid Status (school districts only)							
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>							
State Aid	1.05%	1,794					171,978
Education Protection Account							28,015
Property Taxes Net of In-Lieu Transfers	1.87%	2,443					135,095
Charter In-Lieu Taxes	0.00%	-					-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	1.30%	4,237					333,088

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier

Calculation Factors	COLA & Augmentation	Base Grant Proration	Grade Span	Supplemental	Unduplicated Pupil Percentage	Concentration	Total
Grades TK-3	3.78	10,637	1,106	2,349	3,435	66,251	66,251
Grades 4-6	1.87	10,798	2,160	2,160	3,158	30,136	30,136
Grades 7-8	1.61	11,117	2,223	2,223	3,252	26,713	26,713
Grades 9-12	-	12,885	335	2,644	3,867	(82,479)	(82,479)
Subtract Necessary Small School ADA and Funding	(7.26)	(78,298)	(4,181)	16,496	24,125	40,621	40,621
<b>Total Base, Supplemental, and Concentration Grant</b>							290,061
NSS Allowance							24,125
<b>TOTAL BASE</b>							314,186

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LOCAL CONTROL FUNDING FORMULA		2027-28		2028-29		
Calculation Factors	COLA & Augmentation 3.30%	Base Grant Proration 0.00%	Grade Span Supplemental Pupil Percentage 100.00%	Unduplicated Pupil Percentage 100.00%	Concentration 100.00%	
	Current Yr ADA	Base	Grade Span	Supplemental	Concentration	
					Total	
Grades TK-3	4.05	\$ 10,988	\$ 1,143	\$ 2,426	\$ 3,548	\$ 73,328
Grades 4-6	1.60	\$ 11,154		\$ 2,231	\$ 3,263	\$ 26,695
Grades 7-8	1.29	\$ 11,484		\$ 2,297	\$ 3,359	\$ 22,110
Grades 9-12	-	\$ 13,310	\$ 346	\$ 2,731	\$ 3,994	\$ -
<b>Total Base, Supplemental, and Concentration Grant</b>	<b>(6.94)</b>	<b>\$ (77,161)</b>	<b>\$ (4,629)</b>	<b>\$ 16,358</b>	<b>\$ 23,924</b>	<b>\$ (81,790)</b>
Subtract Necessary Small School ADA and Funding		\$ 299,528				\$ 40,282
NSS Allowance						\$ 299,528
<b>TOTAL BASE</b>		<b>\$ 299,528</b>	<b>\$ -</b>	<b>\$ 16,358</b>	<b>\$ 23,924</b>	<b>\$ 339,810</b>
<b>ADD ONS:</b>						
Targeted Instructional Improvement Block Grant						\$ 782
Home-to-School Transportation (COLA added commencing 2023-24)						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
LCFF Entitlement Before Adjustments						\$ 340,592
Miscellaneous Adjustments						-
<b>ADJUSTED LCFF ENTITLEMENT</b>						<b>\$ 340,592</b>
Local Revenue (Including RDA)						\$ (138,119)
<b>Gross State Aid</b>						<b>\$ 202,473</b>
Education Protection Account Entitlement						\$ (32,495)
Net State Aid						\$ 169,978
<b>MINIMUM STATE AID CALCULATION</b>						
2012-13 RI/Charter Gen BG adjusted for ADA			12-13 Rate	2027-28 ADA		N/A
2012-13 NSS Allowance (deficit)			\$ 112.47	6.94		\$ 781
Minimum State Aid Adjustments			\$ 114,788			\$ 114,788
Less Current Year Property Taxes/In-Lieu						-
Less Education Protection Account Entitlement						\$ (138,119)
<b>Subtotal State Aid for Historical RI/Charter General BG</b>						<b>\$ (32,495)</b>
Categorical Minimum State Aid						\$ 32,769
Charter School Categorical Block Grant adjusted for ADA						-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						<b>\$ 32,769</b>
Proration Factor						0.00%
<b>Minimum State Aid Guarantee</b>						<b>\$ 32,769</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes Including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>State Aid Before Additional State Aid</b>						<b>\$ 169,978</b>
<b>ADDITIONAL STATE AID</b>						
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						<b>\$ 169,978</b>
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier Charge Over Prior Year			2.75%	9,128		\$ 340,592
LCFF Entitlement Per ADA (excluding Categorical MSA)						49,077
Per-ADA Change Over Prior Year			7.49%	3,421		-
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
State Aid				Increase		2027-28
Education Protection Account			2.29%	3,806		\$ 169,978
Property Taxes Net of In-Lieu Transfers			1.87%	2,535		\$ 32,495
Charter In-Lieu Taxes			0.00%	-		\$ 138,119
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental/Funding)			1.91%	6,341		\$ 340,592
				Increase		2028-29
						\$ 168,003
						\$ 35,091
						\$ 140,702
						\$ 343,796

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**DETAILED ADA CALCULATION**

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades 4-6	Non Applicable Until 2022-23 Certification	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-
NSS	10.19	10.19	10.19	7.69	6.99	6.99	9.20	5.64
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades 4-6	Non Applicable Until 2022-23 Certification	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-
NSS	10.19	10.19	7.69	6.99	6.99	9.20	5.64	5.97
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-
NSS	10.19	7.69	6.99	6.99	9.20	5.64	5.97	5.93
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>								
Second Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%	0%	0%	0%	0%
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-
NSS	9.36	8.29	8.29	7.20	7.71	7.26	6.94	5.85
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-
<b>Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average</b>								
Current Year ADA	-	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	-	-	-	-	-	-
NSS	7.69	6.99	6.99	9.20	5.64	5.97	5.93	4.17
<b>Combined Subtotal</b>	-	-	-	-	-	-	-	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change

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DETAILED ADA CALCULATION									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Funded NSS ADA									
Grades TK-3	7.12	5.51	4.08	5.67	5.67	3.78	4.05	-	-
Grades 4-6	2.28	3.17	3.51	1.60	1.60	1.87	1.60	4.00	-
Grades 7-8	0.79	0.67	0.70	1.93	1.93	1.61	1.29	1.93	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	10.19	9.35	8.29	9.20	9.20	7.26	6.94	5.93	-
NPS, CDS, & CDE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	2.30	2.82	2.43	5.67	3.24	3.24	-	-	-
Grades 4-6	4.95	3.29	1.60	1.60	2.40	0.80	4.00	3.20	-
Grades 7-8	0.44	0.88	2.90	1.93	-	1.93	1.93	0.97	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Total Actual ADA	7.69	6.99	6.93	9.20	5.64	5.97	5.93	4.17	-
TOTAL FUNDED ADA, LCFF & NSS									
Grades TK-3	7.12	5.51	4.08	5.67	5.67	3.78	4.05	-	-
Grades 4-6	2.28	3.17	3.51	1.60	1.60	1.87	1.60	4.00	-
Grades 7-8	0.79	0.67	0.70	1.93	1.93	1.61	1.29	1.93	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Total Funded ADA	10.19	9.35	8.29	9.20	9.20	7.26	6.94	5.93	-
Funded Difference (Funded ADA less Actual ADA)									
Grades TK-3	2.50	2.36	1.36	-	3.56	1.29	1.01	1.76	-
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	-	1.00	-	-	-	-	-

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05.21.2024

Elementary (70888) - 2024-25 Original Budget, June Adoption

PROTECTION ACCOUNT

Certification Period:	Annual 2021-22	P-2 2022-23	Annual 2022-23	Estimated P-2 2023-24	Est. Annual 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>										
ADA for EPA Minimum	10.19	9.35	9.35	8.29	8.29	9.20	9.20	7.26	6.94	5.93
Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
Minimum Funding (A-1 * A-2)	\$ 2,038	\$ 1,870	\$ 1,870	\$ 1,658	\$ 1,658	\$ 1,840	\$ 1,840	\$ 1,452	\$ 1,388	\$ 1,186
<b>PROPORTIONATE SHARE CAP</b>										
Estimated Base Rate (adjusted for COLA (21/22))	6,857.62		7,286.17	7,885.09	7,885.09	7,969.46	8,202.97	8,455.62	8,734.66	9,022.03
Estimated Year Funded ADA, excluding NSS	130.45	139.01	139.01	150.44	150.44	152.05	156.51	161.33	166.65	172.13
Estimated Year Funded Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	10.19	9.35	9.35	8.29	8.29	9.20	9.20	7.26	6.94	5.93
Estimated Year Funded ADA, including NSS	1,329	1,500	1,500	1,247	1,247	1,399	1,440	1,171	1,157	1,021
Estimated Total Revenue Limit	\$ 13,387	\$ 141,856	\$ 141,856	\$ 153,278	\$ 153,278	\$ 155,125	\$ 159,670	\$ 164,121	\$ 169,457	\$ 174,772
Estimated Revenue Limit/Adjusted General Purpose Funding/EPA Revenue/In-Lieu of Property Taxes	\$ 134,616	\$ 143,156	\$ 143,156	\$ 154,525	\$ 154,525	\$ 156,524	\$ 161,110	\$ 165,292	\$ 170,614	\$ 175,793
Proportionate Share Cap (B-16 - B-17; if less than 0, B-10)	\$ 11,908	\$ 20,381	\$ 13,124	\$ 26,272	\$ 26,272	\$ 25,873	\$ 28,015	\$ 29,709	\$ 32,495	\$ 35,091
<b>PROPORTIONATE SHARE</b>										
Estimated Revenue Limit/Adjusted General Purpose Funding/EPA Revenue/EPA Proportionate Share Ratio (as of P-2 certification)	\$ 134,616	\$ 143,156	\$ 143,156	\$ 154,525	\$ 154,525	\$ 156,524	\$ 161,110	\$ 165,292	\$ 170,614	\$ 175,793
Proportionate Share (C-1 * C-2)	\$ 101,462	\$ 18,249	\$ 18,393	\$ 75,346	\$ 75,346	\$ 76,520	\$ 78,557	\$ 80,596	\$ 83,191	\$ 85,716
<b>ADJUSTMENT</b>										
Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 < B-18 < A-3, then A-3)	\$ 11,908	\$ 18,249	\$ 13,124	\$ 26,272	\$ 26,272	\$ 25,873	\$ 28,015	\$ 29,709	\$ 32,495	\$ 35,091
Adjusted EPA Entitlement (D-1 + D-2)	\$ 11,908	\$ 18,249	\$ 13,124	\$ 26,272	\$ 26,272	\$ 25,873	\$ 28,015	\$ 29,709	\$ 32,495	\$ 35,091
Year Annual Adjustment	(3,557)	\$ 59	\$ 59	\$ (5,125)	\$ (5,125)					
Entitlement Net of PY Adjustment	\$ 8,351	\$ 18,308	\$ 13,183	\$ 21,147	\$ 21,147	\$ 25,873	\$ 28,015	\$ 29,709	\$ 32,495	\$ 35,091
Wide EPA Proportionate Share Ratio (as of Annual Certification)	71.57156903%	12.84814107%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Wide EPA Allocation (used to calculate LCFF Revenue)	\$ 13,124	\$ 13,124	\$ 12,848	\$ 26,272	\$ 26,272	\$ 25,873	\$ 28,015	\$ 29,709	\$ 32,495	\$ 35,091

Various adjustment increases EPA State Aid (object 8012) funding in lieu of is to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
7	<b>RATES 2021-22</b>												
8	ADA	Level / # FTE	Allowance	12/13 deficated rate	The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.								
9	<b>Elementary</b>												
10	1 - 24	1	172,200	131,300									
11	25 - 48	2	344,400	262,600									
12	49 - 72	3	516,600	393,900									
13	73 - 96	4	688,800	525,200									
14	<b>High School</b>												
15	1 - 19	1	139,795	106,575									
16	1 - 19	2	279,590	213,150									
17	1 - 19	3	621,060	473,400									
18	20 - 38	4	760,855	579,975									
19	39 - 57	5	900,650	686,550									
20	58 - 71	6	1,040,445	793,125									
21	72 - 86	7	1,180,240	899,700									
22	87 - 100	8	1,320,035	1,006,275									
23	101 - 114	9	1,459,830	1,112,850									
24	115 - 129	10	1,599,625	1,219,425									
25	130 - 143	11	1,739,420	1,326,000									
26	144 - 171	12	1,879,215	1,432,575									
27	172 - 210	13	2,019,010	1,539,150									
28	211 - 248	14	2,158,805	1,645,725									
29	249 - 286	15	2,298,600	1,752,300									
30	NSS Add-on per ADA		255.81	195.02									
31													
32	<b>ADA &amp; NSS FTE</b>				<b>2021-22</b>					NPS, CDS, & COE operated			
33	<b>DISTRICT</b>				<b>NSS 1</b>	<b>NSS 2</b>	<b>NSS 3</b>	<b>NSS 4</b>	<b>NSS 5</b>				
34	Third PY ADA (net of charter shift)												
35	2018-19	Grades TK-3											
36		Grades 4-6											
37		Grades 7-8											
38		Grades 9-12											
39		Third PRIOR YEAR ADA											
40	Third PY NUMBER OF FTE												
41	Second PY ADA (net of charter shift)												
42	2019-20	Grades TK-3											
43		Grades 4-6											
44		Grades 7-8											
45		Grades 9-12											
46		Second PRIOR YEAR ADA											
47	Second PY NUMBER OF FTE												
48	PRIOR YEAR ADA (net of charter shift)				6052013								
49	A-1	Grades TK-3		7.12	7.12	-	-	-	-	-	-	-	-
50	A-2	Grades 4-6		2.28	2.28	-	-	-	-	-	-	-	-
51	A-3	Grades 7-8		0.79	0.79	-	-	-	-	-	-	-	-
52	A-4, B-1	Grades 9-12		-	-	-	-	-	-	-	-	-	-
53		PRIOR YEAR ADA		10.19	10.19	-	-	-	-	-	-	-	-
54	A-5, B-2	PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
55	THREE PRIOR YEAR AVERAGE (net of charter shift)												
56		Grades TK-3		2.37	2.27	-	-	-	-	-	-	-	-
57		Grades 4-6		0.76	0.76	-	-	-	-	-	-	-	-
58		Grades 7-8		0.26	0.26	-	-	-	-	-	-	-	-
59		Grades 9-12		-	-	-	-	-	-	-	-	-	-
60		3 PY AVERAGE ADA		3.39	3.39	-	-	-	-	-	-	-	-
61		3 PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
62	CURRENT YEAR ADA (before charter shift)												
63	2021-22	Grades TK-3		2.30	2.30	-	-	-	-	-	-	-	-
64		Grades 4-6		4.95	4.95	-	-	-	-	-	-	-	-
65		Grades 7-8		0.44	0.44	-	-	-	-	-	-	-	-
66		Grades 9-12		-	-	-	-	-	-	-	-	-	-
67		CURRENT YEAR ADA		7.69	7.69	-	-	-	-	-	-	-	-
68		CURRENT YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-

Placeholder - to be used starting in 22/23

To be used starting in 22/23 calculations

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
69	<b>NSS FUNDING CALCULATIONS</b>						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
70	Eligibility as a NSS						Eligible	Eligible	Eligible	Eligible	Eligible		
71	Type of NSS school						Elementary	Not NSS	Not NSS	Not NSS	Not NSS		
72	NSS Allowance if funded as NSS & on prior year												
73	NSS allowance level						1	-	-	-	-		
74	NSS Allowance using PY						172,200	-	-	-	-		
75	NSS Add-on using PY						2,607	-	-	-	-		
76	Total NSS Allowance using PY						174,807	-	-	-	-		
77	NSS Allowance if funded as NSS & on 3 PY average												
78	NSS allowance level						1	-	-	-	-		
79	NSS Allowance using 3 PY average						172,200	-	-	-	-		
80	NSS Add-on using 3 PY average						1,967	-	-	-	-		
81	Total NSS Allowance using 3 PY average						174,167	-	-	-	-		
82	NSS Allowance if funded as NSS & on current year												
83	NSS allowance level						1	-	-	-	-		
84	NSS Allowance using CY						172,200	-	-	-	-		
85	NSS Add-on using CY						1,967	-	-	-	-		
86	Total NSS Allowance using CY						174,167	-	-	-	-		
87	NSS allowance level >0?						YES	NO	NO	NO	NO		
88	NSS Allowance if funded as NSS is based on						Prior Yr	Current Yr	Current Yr	Current Yr	Current Yr		
89	NSS Funding						174,807	-	-	-	-		
90	NSS ADA						7.12	-	-	-	-		
91	Grades TK-3												
92	Grades 4-6												
93	Grades 7-8												
94	Grades 9-12												
95	Total						10.19	-	-	-	-		
96	NSS allowance Level						1	-	-	-	-		
97													
98													
99	2021-22						2021-22						
100	<b>Funded P2 NSS ADA and NSS Allowances</b>						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		TOTAL
101	Best funding option calculated is:						NSS	LCFF	LCFF	LCFF	LCFF		
102	Selected funding method:						NSS	LCFF	LCFF	LCFF	LCFF		
103	<b>NSS Allowance</b>												
104	<b>Third Prior Year</b> 2018-19												
105	<b>NSS ADA</b>												
106	Grades TK-3						-	-	-	-	-		
107	Grades 4-6						-	-	-	-	-		
108	Grades 7-8						-	-	-	-	-		
109	Grades 9-12						-	-	-	-	-		
110	<b>P2 NSS ADA</b>												
111	<b>Second Prior Year</b> 2019-20												
112	<b>NSS ADA</b>												
113	Grades TK-3						-	-	-	-	-		
114	Grades 4-6						-	-	-	-	-		
115	Grades 7-8						-	-	-	-	-		
116	Grades 9-12						-	-	-	-	-		
117	<b>P2 NSS ADA</b>												
118	<b>Prior Year</b> 2020-21												
119	<b>NSS ADA</b>												
120	Grades TK-3						7.12	-	-	-	-		7.12
121	Grades 4-6						2.28	-	-	-	-		2.28
122	Grades 7-8						0.79	-	-	-	-		0.79
123	Grades 9-12						-	-	-	-	-		-
124	<b>P2 NSS ADA</b>						10.19	-	-	-	-		10.19
125	<b>NSS Allowances</b>						174,807	-	-	-	-		174,807
126	<b>Current Year</b> 2021-22												
127	<b>NSS ADA</b>												
128	Grades TK-3						2.30	-	-	-	-		2.30
129	Grades 4-6						4.95	-	-	-	-		4.95
130	Grades 7-8						0.44	-	-	-	-		0.44
131	Grades 9-12						-	-	-	-	-		-
132	<b>P2 NSS ADA</b>						7.69	-	-	-	-		7.69
133	<b>NSS Allowances</b>						174,167	-	-	-	-		174,167

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Koshia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
134	Funded	NSS allowance Level		1	-	-	-	-	-	-	-	-	-
135	<b>NSS ADA</b>												
136		Grades TK-3											7.12
137		Grades 4-6											2.28
138		Grades 7-8											0.79
139		Grades 9-12											-
140		<b>P2 NSS ADA</b>											10.19
141		<b>NSS Allowances</b>											<b>174,807</b>
142													
143	<i>Funding based on</i>											<i>Prior Yr</i>	
144	<b>TOTAL Funded ADA</b>											7.69	
145	<b>Total NSS Allowance</b>											<b>174,807</b>	
146	<b>Exclude: LCFF Adjusted Base Funding for NSS ADA</b>		<b>NSS ADA</b>		<b>Rates</b>		<b>Amounts</b>				<b>Total</b>		
147					<b>Base</b>	<b>Grade Span</b>	<b>Base</b>	<b>Grade Span</b>					
148		Grades TK-3	7.12	8,093	842	57,622	5,995			63,617			
149		Grades 4-6	2.28	8,215	-	18,730	-			18,730			
150		Grades 7-8	0.79	8,458	-	6,682	-			6,682			
151		Grades 9-12	-	9,802	255	-	-			-			
152	<b>Total Exclusion: LCFF Adjusted Base Funding for NSS ADA</b>		<b>10.19</b>			<b>83,034</b>	<b>5,995</b>			<b>89,029</b>			
153	<b>Adjusted NSS Allowance (Deficited) for EPA</b>												
154	<b>Funding at 12-13 levels (deficited)</b>												
155		NSS Allowances	131,300	-	-	-	-			131,300			
156		NSS Add-on											
157		NSS Add-on per ADA	195.02	195.02	195.02	195.02	195.02						
158		Funded ADA	10.19	-	-	-	-						
159		NSS Add-on	1,987	-	-	-	-			1,987			
160	<b>TOTAL Adjusted NSS Allowance (Deficited) for EPA</b>											<b>133,287</b>	
161													
162													
163													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants												
4	generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
164	<b>RATES 2022-23</b>												
165	ADA	Level / # FTE	Allowance	12/13 defcided rate									
166	The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA of the												
167	allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.												
168	1 - 24	1	247,965	139,913									
169	25 - 48	2	490,709	279,827									
170	49 - 72	3	733,666	419,740									
171	73 - 96	4	976,409	559,653									
172	<b>High School</b>												
173	1 - 19	1	208,964	113,566									
174	1 - 19	2	297,931	227,133									
175	1 - 19	3	661,802	504,455									
176	20 - 38	4	810,767	618,021									
177	39 - 57	5	959,733	731,588									
178	58 - 71	6	1,108,698	845,154									
179	72 - 86	7	1,257,664	958,720									
180	87 - 100	8	1,406,629	1,072,287									
181	101 - 114	9	1,555,595	1,185,853									
182	115 - 129	10	1,704,560	1,299,419									
183	130 - 143	11	1,853,526	1,412,986									
184	144 - 171	12	2,002,492	1,526,552									
185	172 - 210	13	2,397,701	1,640,118									
186	211 - 248	14	2,830,601	1,753,685									
187	249 - 286	15	3,263,507	1,867,251									
188	NSS Add-on per ADA		272.59	207.81									

Funded COLA 2021-22 6.56%  
Proration Factor 0.00%

**LCFF Rates per ADA**

	Base	Gr Span	Supp	Concen
Grades TK-3	9,166	953	1,962	2,761
Grades 4-6	9,304	-	1,804	2,538
Grades 7-8	9,580	-	1,858	2,613
Grades 9-12	11,102	289	2,209	3,108



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
189	<b>ADA &amp; NSS FTE</b>												
190	<b>2022-23</b>												
191				DISTRICT		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		NPS, CDS, & COE operated	
192	Third PY ADA (net of charter shift)												
193	2019-20	Grades TK-3		7.12		7.12	-	-	-	-	-	-	-
194		Grades 4-6		2.28		2.28	-	-	-	-	-	-	-
195		Grades 7-8		0.79		0.79	-	-	-	-	-	-	-
196		Grades 9-12		-		-	-	-	-	-	-	-	-
197		Third PRIOR YEAR ADA		10.19		10.19	-	-	-	-	-	-	-
198	Third PY NUMBER OF FTE												
199						1.0	-	-	-	-	-	-	-
200	Second PY ADA (net of charter shift)												
201	2020-21	Grades TK-3		7.12		7.12	-	-	-	-	-	-	-
202		Grades 4-6		2.28		2.28	-	-	-	-	-	-	-
203		Grades 7-8		0.79		0.79	-	-	-	-	-	-	-
204		Grades 9-12		-		-	-	-	-	-	-	-	-
205		Second PRIOR YEAR ADA		10.19		10.19	-	-	-	-	-	-	-
206	Second PY NUMBER OF FTE												
207						1.0	-	-	-	-	-	-	-
208	PRIOR YEAR ADA (net of charter shift)												
209	2021-22	Grades TK-3		2.30		2.30	-	-	-	-	-	-	-
210		Grades 4-6		4.95		4.95	-	-	-	-	-	-	-
211		Grades 7-8		0.44		0.44	-	-	-	-	-	-	-
212		Grades 9-12		-		-	-	-	-	-	-	-	-
213		PRIOR YEAR ADA		7.69		7.69	-	-	-	-	-	-	-
214	PRIOR YEAR NUMBER OF FTE												
215						1.0	-	-	-	-	-	-	-
216	THREE PRIOR YEAR AVERAGE (net of charter shift)												
217		Grades TK-3		5.51		5.51	-	-	-	-	-	-	-
218		Grades 4-6		3.17		3.17	-	-	-	-	-	-	-
219		Grades 7-8		0.67		0.67	-	-	-	-	-	-	-
220		Grades 9-12		-		-	-	-	-	-	-	-	-
221		3 PY AVERAGE ADA		9.35		9.35	-	-	-	-	-	-	-
222	3 PRIOR YEAR NUMBER OF FTE												
223						1.0	-	-	-	-	-	-	-
224	CURRENT YEAR ADA (before charter shift)												
225	2022-23	Grades TK-3		2.82		2.82	-	-	-	-	-	-	-
226		Grades 4-6		3.29		3.29	-	-	-	-	-	-	-
227		Grades 7-8		0.88		0.88	-	-	-	-	-	-	-
228		Grades 9-12		-		-	-	-	-	-	-	-	-
229		CURRENT YEAR ADA		6.99		6.99	-	-	-	-	-	-	-
230	CURRENT YEAR NUMBER OF FTE												
231						1.0	-	-	-	-	-	-	-
232	<b>NSS FUNDING CALCULATIONS]</b>												
233	Eligibility as a NSS						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
234	Type of NSS school						Eligible	Eligible	Eligible	Eligible	Eligible		
235	NSS Allowance if funded as NSS & on prior year						Elementary	Not NSS	Not NSS	Not NSS	Not NSS		
236	NSS allowance level						1	-	-	-	-		
237	NSS Allowance using PY						247,965	-	-	-	-		
238	NSS Add-on using PY						2,096	-	-	-	-		
239	Total NSS Allowance using PY						250,061	-	-	-	-		
240	NSS Allowance if funded as NSS & on 3 PY average												
241	NSS allowance level						1	-	-	-	-		
242	NSS Allowance using 3 PY average						247,965	-	-	-	-		
243	NSS Add-on using 3 PY average						2,549	-	-	-	-		
244	Total NSS Allowance using 3 PY average						250,514	-	-	-	-		
245	NSS Allowance if funded as NSS & on current year												
246	NSS allowance level						1	-	-	-	-		
247	NSS Allowance using CY						247,965	-	-	-	-		
248	NSS Add-on using CY						1,905	-	-	-	-		
249	Total NSS Allowance using CY						249,870	-	-	-	-		
250	NSS allowance level >0?						YES	NO	NO	NO	NO		
251	NSS Allowance if funded as NSS is based on						3-PY Average	Current Yr	Current Yr	Current Yr	Current Yr		
252	NSS Funding						250,514	-	-	-	-		
253	NSS ADA												
254	Grades TK-3						5.51	-	-	-	-		
255	Grades 4-6						3.17	-	-	-	-		
256	Grades 7-8						0.67	-	-	-	-		
257	Grades 9-12						-	-	-	-	-		
258	Total						9.35	-	-	-	-		
259	NSS allowance Level						1	-	-	-	-		

	A	B	C	D	E	F	G	H	I	J	K	L	M
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2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
256	2022-23					2022-23							
257	Funded P2 NSS ADA and NSS Allowances					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL		
258	Best funding option calculated is:					NSS	LCFF	LCFF	LCFF	LCFF			
259	Selected funding method:					NSS	LCFF	LCFF	LCFF	LCFF			
260	<b>NSS Allowance</b>												
261	<b>Third Prior Year</b> 2019-20												
262	NSS ADA												
263	Grades TK-3					7.12	-	-	-	-	7.12		
264	Grades 4-6					2.28	-	-	-	-	2.28		
265	Grades 7-8					0.79	-	-	-	-	0.79		
266	Grades 9-12					-	-	-	-	-	-		
267	<b>P2 NSS ADA</b>					<b>10.19</b>	-	-	-	-	<b>10.19</b>		
268	<b>Second Prior Year</b> 2020-21												
269	NSS ADA												
270	Grades TK-3					7.12	-	-	-	-	7.12		
271	Grades 4-6					2.28	-	-	-	-	2.28		
272	Grades 7-8					0.79	-	-	-	-	0.79		
273	Grades 9-12					-	-	-	-	-	-		
274	<b>P2 NSS ADA</b>					<b>10.19</b>	-	-	-	-	<b>10.19</b>		
275	<b>Prior Year</b> 2021-22												
276	NSS ADA												
277	Grades TK-3					2.30	-	-	-	-	2.30		
278	Grades 4-6					4.95	-	-	-	-	4.95		
279	Grades 7-8					0.44	-	-	-	-	0.44		
280	Grades 9-12					-	-	-	-	-	-		
281	<b>P2 NSS ADA</b>					<b>7.69</b>	-	-	-	-	<b>7.69</b>		
282	<b>NSS Allowances</b>					<b>250,061</b>	-	-	-	-	<b>250,061</b>		
283	<b>Current Year</b> 2022-23												
284	NSS ADA												
285	Grades TK-3					2.82	-	-	-	-	2.82		
286	Grades 4-6					3.29	-	-	-	-	3.29		
287	Grades 7-8					0.88	-	-	-	-	0.88		
288	Grades 9-12					-	-	-	-	-	-		
289	<b>P2 NSS ADA</b>					<b>6.99</b>	-	-	-	-	<b>6.99</b>		
290	<b>NSS Allowances</b>					<b>249,870</b>	-	-	-	-	<b>249,870</b>		
291	<b>Funded NSS allowance Level</b>					<b>1</b>	-	-	-	-	<b>1</b>		
292	NSS ADA												
293	Grades TK-3					5.51	-	-	-	-	5.51		
294	Grades 4-6					3.17	-	-	-	-	3.17		
295	Grades 7-8					0.67	-	-	-	-	0.67		
296	Grades 9-12					-	-	-	-	-	-		
297	<b>P2 NSS ADA</b>					<b>9.35</b>	-	-	-	-	<b>9.35</b>		
298	<b>NSS Allowances</b>					<b>250,514</b>	-	-	-	-	<b>250,514</b>		
299	<b>Exclude: LCFF Adjusted Base Funding for NSS ADA</b>					NSS ADA	Rates		Amounts		Total		
300							Base	Grade Span	Base	Grade Span			
301	Grades TK-3					5.51	9,166	953	50,505	5,251	55,756		
302	Grades 4-6					3.17	9,304	-	29,494	-	29,494		
303	Grades 7-8					0.67	9,580	-	6,419	-	6,419		
304	Grades 9-12					-	11,102	289	-	-	-		
305	<b>Total Exclusion: LCFF Adjusted Base Funding for NSS ADA</b>					<b>9.35</b>			<b>86,418</b>	<b>5,251</b>	<b>91,669</b>		
306	<b>Adjusted NSS Allowance (Deficited) for EPA</b>					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5			
307	Funding at 12-13 levels (deficited)												
308	NSS Allowances					139,913	-	-	-	-	139,913		
309	NSS Add-on												
310	NSS Add-on per ADA					207.81	207.81	207.81	207.81	207.81			
311	Funded ADA					9.35	-	-	-	-			
312	NSS Add-on					1,943	-	-	-	-	1,943		
313	<b>TOTAL Adjusted NSS Allowance (Deficited) for EPA</b>												
314													
315													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
316													
317	<b>RATES</b>				<b>2023-24</b>		<b>12/13 deficated rate</b>						
318	<b>ADA</b>		<b>Level / # FTE</b>		<b>Allowance</b>		<b>(adj. for COLA)</b>		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.				
319	<b>Elementary</b>												
320	1 - 24		1		268,348		151,414						
321	25 - 48		2		531,045		302,829						
322	49 - 72		3		793,973		454,243						
323	73 - 96		4		1,056,670		605,656						
324	<b>High School</b>										COLA		8.22%
325	1 - 19		1		226,141		122,901	Proration Factor		0.00%			
326	1 - 19		2		322,421		245,803						
327	1 - 19		3		716,202		545,921						
328	20 - 38		4		877,412		668,822						
329	39 - 57		5		1,038,623		791,725						
330	58 - 71		6		1,199,833		914,626						
331	72 - 86		7		1,361,044		1,037,527						
332	87 - 100		8		1,522,254		1,160,429						
333	101 - 114		9		1,683,465		1,283,330						
334	115 - 129		10		1,844,675		1,406,231						
335	130 - 143		11		2,005,886		1,529,133						
336	144 - 171		12		2,167,097		1,652,035						
337	172 - 210		13		2,594,792		1,774,936						
338	211 - 248		14		3,063,276		1,897,838						
339	249 - 286		15		3,531,767		2,020,739						
340													
341	NSS Add-on per ADA				295.00		224.89						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
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3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
342	<b>ADA &amp; NSS FTE</b>												
	<b>2023-24</b>												
343				DISTRICT		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		NPS, CDS, & COE operated	
344	Third PY ADA (net of charter shift) 6052013												
345	2020-21	Grades TK-3		7.12		7.12	-	-	-	-			
346		Grades 4-6		2.28		2.28	-	-	-	-			
347		Grades 7-8		0.79		0.79	-	-	-	-			
348		Grades 9-12		-		-	-	-	-	-			
349		Third PRIOR YEAR ADA		10.19		10.19	-	-	-	-			
350	Third PY NUMBER OF FTE 1.0												
351	Second PY ADA (net of charter shift)												
352	2021-22	Grades TK-3		2.30		2.30	-	-	-	-			
353		Grades 4-6		4.95		4.95	-	-	-	-			
354		Grades 7-8		0.44		0.44	-	-	-	-			
355		Grades 9-12		-		-	-	-	-	-			
356		Second PRIOR YEAR ADA		7.69		7.69	-	-	-	-			
357	Second PY NUMBER OF FTE 1.0												
358	PRIOR YEAR ADA (net of charter shift)												
359	2022-23	Grades TK-3		2.82		2.82	-	-	-	-			
360		Grades 4-6		3.29		3.29	-	-	-	-			
361		Grades 7-8		0.88		0.88	-	-	-	-			
362		Grades 9-12		-		-	-	-	-	-			
363		PRIOR YEAR ADA		6.99		6.99	-	-	-	-			
364	PRIOR YEAR NUMBER OF FTE 1.0												
365	THREE PRIOR YEAR AVERAGE (net of charter shift)												
366		Grades TK-3		4.08		4.08	-	-	-	-			
367		Grades 4-6		3.51		3.51	-	-	-	-			
368		Grades 7-8		0.70		0.70	-	-	-	-			
369		Grades 9-12		-		-	-	-	-	-			
370		3 PY AVERAGE ADA		8.29		8.29	-	-	-	-			
371	3 PRIOR YEAR NUMBER OF FTE 1.0												
372	CURRENT YEAR ADA (before charter shift)												
373	2023-24	Grades TK-3		2.43		2.43	-	-	-	-			
374		Grades 4-6		1.60		1.60	-	-	-	-			
375		Grades 7-8		2.90		2.90	-	-	-	-			
376		Grades 9-12		-		-	-	-	-	-			
377		CURRENT YEAR ADA		6.93		6.93	-	-	-	-			
378	CURRENT YEAR NUMBER OF FTE 1.0												
379	<b>NSS FUNDING CALCULATIONS</b>												
380	Eligibility as a NSS					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5			
381	Type of NSS school					Eligible Elementary	Eligible Not NSS	Eligible Not NSS	Eligible Not NSS	Eligible Not NSS	Eligible Not NSS		
382	NSS Allowance if funded as NSS & on prior year												
383	NSS allowance level					1	0	0	0	0			
384	NSS Allowance using PY					268,348	-	-	-	-			
385	NSS Add-on using PY					2,062	-	-	-	-			
386	Total NSS Allowance using PY					270,410	-	-	-	-			
387	NSS Allowance if funded as NSS & on 3 PY average												
388	NSS allowance level					1	-	-	-	-			
389	NSS Allowance using 3 PY average					268,348	-	-	-	-			
390	NSS Add-on using 3 PY average					2,446	-	-	-	-			
391	Total NSS Allowance using 3 PY average					270,794	-	-	-	-			
392	NSS Allowance if funded as NSS & on current year												
393	NSS allowance level					1	0	0	0	0			
394	NSS Allowance using CY					268,348	-	-	-	-			
395	NSS Add-on using CY					2,044	-	-	-	-			
396	Total NSS Allowance using CY					270,392	-	-	-	-			
397	NSS allowance level >0?					YES	NO	NO	NO	NO			
398	NSS Allowance if funded as NSS is based on					3-PY Average	Current Yr	Current Yr	Current Yr	Current Yr			
399	NSS Funding					270,794	-	-	-	-			
400	NSS ADA Grades TK-3					4.08	-	-	-	-			
401	Grades 4-6					3.51	-	-	-	-			
402	Grades 7-8					0.70	-	-	-	-			
403	Grades 9-12					-	-	-	-	-			
404	Total					8.29	-	-	-	-			
405	NSS allowance Level					1	-	-	-	-			
406													
407													
408													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
409	2023-24					2023-24							
410	<b>Funded P2 NSS ADA and NSS Allowances</b>					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL		
411	Best funding option calculated is:												
412	Selected funding method:												
413	NSS Allowance												
414	Third Prior Year		2020-21										
415	<b>NSS ADA</b>												
416			Grades TK-3		7.12	-	-	-	-	-	7.12		
417			Grades 4-6		2.28	-	-	-	-	-	2.28		
418			Grades 7-8		0.79	-	-	-	-	-	0.79		
419			Grades 9-12		-	-	-	-	-	-	-		
420			<b>P2 NSS ADA</b>		<b>10.19</b>	-	-	-	-	-	<b>10.19</b>		
421	Second Prior Year		2021-22										
422	<b>NSS ADA</b>												
423			Grades TK-3		2.30	-	-	-	-	-	2.30		
424			Grades 4-6		4.95	-	-	-	-	-	4.95		
425			Grades 7-8		0.44	-	-	-	-	-	0.44		
426			Grades 9-12		-	-	-	-	-	-	-		
427			<b>P2 NSS ADA</b>		<b>7.69</b>	-	-	-	-	-	<b>7.69</b>		
428	Prior Year		2022-23										
429	<b>NSS ADA</b>												
430			Grades TK-3		2.82	-	-	-	-	-	2.82		
431			Grades 4-6		3.29	-	-	-	-	-	3.29		
432			Grades 7-8		0.88	-	-	-	-	-	0.88		
433			Grades 9-12		-	-	-	-	-	-	-		
434			<b>P2 NSS ADA</b>		<b>6.99</b>	-	-	-	-	-	<b>6.99</b>		
435			<b>NSS Allowances</b>		<b>270,410</b>	-	-	-	-	-	<b>270,410</b>		
436	Current Year		2023-24										
437	<b>NSS ADA</b>												
438			Grades TK-3		2.43	-	-	-	-	-	2.43		
439			Grades 4-6		1.60	-	-	-	-	-	1.60		
440			Grades 7-8		2.90	-	-	-	-	-	2.90		
441			Grades 9-12		-	-	-	-	-	-	-		
442			<b>P2 NSS ADA</b>		<b>6.93</b>	-	-	-	-	-	<b>6.93</b>		
443			<b>NSS Allowances</b>		<b>270,392</b>	-	-	-	-	-	<b>270,392</b>		
444	Funded		<b>NSS allowance Level</b>		<b>1</b>	-	-	-	-	-	<b>1</b>		
445	<b>NSS ADA</b>												
446			Grades TK-3		4.08	-	-	-	-	-	4.08		
447			Grades 4-6		3.51	-	-	-	-	-	3.51		
448			Grades 7-8		0.70	-	-	-	-	-	0.70		
449			Grades 9-12		-	-	-	-	-	-	-		
450			<b>P2 NSS ADA</b>		<b>8.29</b>	-	-	-	-	-	<b>8.29</b>		
451			<b>NSS Allowances</b>		<b>270,794</b>	-	-	-	-	-	<b>270,794</b>		
452	<b>Exclude: LCFF Adjusted Base Funding for NSS ADA</b>												
453					NSS ADA	Rates	Grade Span	Base	Grade Span	Amounts	Total		
454			Grades TK-3		4.08	9,919	1,032	40,470	4,211	-	44,681		
455			Grades 4-6		3.51	10,069	-	35,342	-	-	35,342		
456			Grades 7-8		0.70	10,367	-	7,257	-	-	7,257		
457			Grades 9-12		-	12,015	312	-	-	-	-		
458			<b>Total Exclusion: LCFF Adjusted Base Funding for NSS ADA</b>		<b>8.29</b>	-	-	<b>83,069</b>	<b>4,211</b>	-	<b>87,280</b>		
459	<b>Adjusted NSS Allowance (Deficited) for EPA</b>												
460	Funding at 12-13 levels (deficited)												
461			NSS Allowances		151,414	-	-	-	-	-	151,414		
462	NSS Add-on												
463			NSS Add-on per ADA		224.89	224.89	224.89	224.89	224.89	224.89	-		
464			Funded ADA		8.29	-	-	-	-	-	-		
465			NSS Add-on		1,864	-	-	-	-	-	1,864		
466			<b>TOTAL Adjusted NSS Allowance (Deficited) for EPA</b>								<b>153,278</b>		
467													
468													

(136)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
469													
470	<b>RATES 2024-25</b>				<b>12/13 def. rate +</b>								
471	ADA	Level / # FTE	Allowance	COLA for EPA									
472	<b>Elementary</b>					<i>The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA &amp; Augmentation.</i>							
473	1 - 24	1	271,219	153,034									
474	25 - 48	2	536,727	306,069									
475	49 - 72	3	802,469	459,103									
476	73 - 96	4	1,067,976	612,137									
477	<b>High School</b>					COLA 1.07%							
478	1 - 19	1	228,561	124,216		Proration Factor 0.00%							
479	1 - 19	2	325,871	248,433									
480	1 - 19	3	723,865	551,762									
481	20 - 38	4	886,800	675,978									
482	39 - 57	5	1,049,736	800,196									
483	58 - 71	6	1,212,671	924,412									
484	72 - 86	7	1,375,607	1,048,629									
485	87 - 100	8	1,375,607	1,172,846									
486	101 - 114	9	1,701,478	1,297,062									
487	115 - 129	10	1,864,413	1,421,278									
488	130 - 143	11	2,027,349	1,545,495									
489	144 - 171	12	2,190,285	1,669,712									
490	172 - 210	13	2,622,556	1,793,928									
491	211 - 248	14	3,096,053	1,918,145									
492	249 - 286	15	3,569,557	2,042,361									
493													
494	NSS Add-on per ADA			298.16	227.30								

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
495	<b>ADA &amp; NSS FTE</b>												
496							<b>2024-25</b>					NPS, CDS, & COE operated	
497				DISTRICT		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5			
498	Third PY ADA (net of charter shift)												
499	2021-22	Grades TK-3			2.30	2.30	-	-	-	-	-	-	-
500		Grades 4-6			4.95	4.95	-	-	-	-	-	-	-
501		Grades 7-8			0.44	0.44	-	-	-	-	-	-	-
502		Grades 9-12			-	-	-	-	-	-	-	-	-
503		Third PRIOR YEAR ADA			7.69	7.69	-	-	-	-	-	-	-
504		Third PY NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
505	Second PY ADA (net of charter shift)												
506	2022-23	Grades TK-3			2.82	2.82	-	-	-	-	-	-	-
507		Grades 4-6			3.29	3.29	-	-	-	-	-	-	-
508		Grades 7-8			0.88	0.88	-	-	-	-	-	-	-
509		Grades 9-12			-	-	-	-	-	-	-	-	-
510		Second PRIOR YEAR ADA			6.99	6.99	-	-	-	-	-	-	-
511		Second PY NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
512	PRIOR YEAR ADA (net of charter shift)												
513	2023-24	Grades TK-3			2.43	2.43	-	-	-	-	-	-	-
514		Grades 4-6			1.60	1.60	-	-	-	-	-	-	-
515		Grades 7-8			2.90	2.90	-	-	-	-	-	-	-
516		Grades 9-12			-	-	-	-	-	-	-	-	-
517		PRIOR YEAR ADA			6.93	6.93	-	-	-	-	-	-	-
518		PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
519	THREE PRIOR YEAR AVERAGE (net of charter shift)												
520		Grades TK-3			2.52	2.52	-	-	-	-	-	-	-
521		Grades 4-6			3.28	3.28	-	-	-	-	-	-	-
522		Grades 7-8			1.41	1.41	-	-	-	-	-	-	-
523		Grades 9-12			-	-	-	-	-	-	-	-	-
524		3 PY AVERAGE ADA			7.21	7.21	-	-	-	-	-	-	-
525		3 PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
526	CURRENT YEAR ADA (before charter shift)												
527	2024-25	Grades TK-3			5.67	5.67	-	-	-	-	-	-	-
528		Grades 4-6			1.60	1.60	-	-	-	-	-	-	-
529		Grades 7-8			1.93	1.93	-	-	-	-	-	-	-
530		Grades 9-12			-	-	-	-	-	-	-	-	-
531		CURRENT YEAR ADA			9.20	9.20	-	-	-	-	-	-	-
532		CURRENT YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-
533	<b>NSS FUNDING CALCULATIONS</b>												
534	Eligibility as a NSS					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5			
535	Type of NSS school					Eligible	Eligible	Eligible	Eligible	Eligible			
536	NSS Allowance if funded as NSS & on prior year					Elementary	Not NSS	Not NSS	Not NSS	Not NSS			
537	NSS allowance level					1	-	-	-	-			
538	NSS Allowance using PY					271,219	-	-	-	-			
539	NSS Add-on using PY					2,066	-	-	-	-			
540	Total NSS Allowance using PY					273,285	-	-	-	-			
541	NSS Allowance if funded as NSS & on 3 PY average					1	-	-	-	-			
542	NSS allowance level					1	-	-	-	-			
543	NSS Allowance using 3 PY average					271,219	-	-	-	-			
544	NSS Add-on using 3 PY average					2,150	-	-	-	-			
545	Total NSS Allowance using 3 PY average					273,369	-	-	-	-			
546	NSS Allowance if funded as NSS & on current year					1	-	-	-	-			
547	NSS allowance level					1	-	-	-	-			
548	NSS Allowance using CY					271,219	-	-	-	-			
549	NSS Add-on using CY					2,743	-	-	-	-			
550	Total NSS Allowance using CY					273,962	-	-	-	-			
551	NSS allowance level >0?					YES	NO	NO	NO	NO			
552	NSS Allowance if funded as NSS is based on					Current Yr	Current Yr	Current Yr	Current Yr	Current Yr			
553	NSS Funding					273,962	-	-	-	-			
554	NSS ADA	Grades TK-3				5.67	-	-	-	-			
555		Grades 4-6				1.60	-	-	-	-			
556		Grades 7-8				1.93	-	-	-	-			
557		Grades 9-12				-	-	-	-	-			
558		Total				9.20	-	-	-	-			
559	NSS allowance Level					1	-	-	-	-			
560													
561													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
562	2024-25												
563	2024-25												
563	Funded P2 NSS ADA and NSS Allowances												
564	Best funding option calculated is:												
565	Selected funding method:												
566	NSS Allowance												
567	Third Prior Year 2021-22												
568	NSS ADA												
569	Grades TK-3												
570	Grades 4-6												
571	Grades 7-8												
572	Grades 9-12												
573	P2 NSS ADA												
574	Second Prior Year 2022-23												
575	NSS ADA												
576	Grades TK-3												
577	Grades 4-6												
578	Grades 7-8												
579	Grades 9-12												
580	P2 NSS ADA												
581	Prior Year 2023-24												
582	NSS ADA												
583	Grades TK-3												
584	Grades 4-6												
585	Grades 7-8												
586	Grades 9-12												
587	P2 NSS ADA												
588	NSS Allowances												
589	Current Year 2024-25												
590	NSS ADA												
591	Grades TK-3												
592	Grades 4-6												
593	Grades 7-8												
594	Grades 9-12												
595	P2 NSS ADA												
596	NSS Allowances												
597	Funded NSS allowance Level												
598	NSS ADA												
599	Grades TK-3												
600	Grades 4-6												
601	Grades 7-8												
602	Grades 9-12												
603	P2 NSS ADA												
604	NSS Allowances												
605	Exclude: LCFF Adjusted Base Funding for NSS ADA												
606	NSS ADA Rates Amounts Total												
607	Base Grade Span Base Grade Span												
608	Grades TK-3												
609	Grades 4-6												
610	Grades 7-8												
611	Grades 9-12												
611	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
612	Adjusted NSS Allowance (Deficited) for EPA												
613	Funding at 12-13 levels (deficited)												
614	NSS Allowances												
615	NSS Add-on												
616	NSS Add-on per ADA												
617	Funded ADA												
618	NSS Add-on												
619	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
620													
621													



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
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3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
622													
623	<b>RATES</b>	<b>2025-26</b>					<b>12/13 def. rate + COLA for EPA</b>						
624	ADA	Level / # FTE	Allowance										
625	<b>Elementary</b>												
626	1 - 24	1	279,166			157,518							
627	25 - 48	2	552,453			315,037							
628	49 - 72	3	825,981			472,555							
629	73 - 96	4	1,099,268			630,073							
630	<b>High School</b>												
631	1 - 19	1	235,258			127,856							
632	1 - 19	2	335,419			255,712							
633	1 - 19	3	745,074			567,929							
634	20 - 38	4	912,783			695,784							
635	39 - 57	5	1,080,493			823,642							
636	58 - 71	6	1,248,202			951,497							
637	72 - 86	7	1,415,912			1,079,354							
638	87 - 100	8	1,415,912			1,207,210							
639	101 - 114	9	1,751,331			1,335,066							
640	115 - 129	10	1,919,040			1,462,921							
641	130 - 143	11	2,086,750			1,590,778							
642	144 - 171	12	2,254,460			1,718,635							
643	172 - 210	13	2,699,397			1,846,490							
644	211 - 248	14	3,186,767			1,974,347							
645	249 - 286	15	3,674,145			2,102,202							
646													
647	NSS Add-on per ADA			306.90			233.96						

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

COLA 2.93%  
Proration Factor 0.00%

<b>LCFF Rates per ADA</b>				
	Base	Gr Span	Supp	Concen
Grades TK-3	10,319	1,073	2,278	3,332
Grades 4-6	10,475	-	2,095	3,064
Grades 7-8	10,785	-	2,157	3,155
Grades 9-12	12,500	325	2,565	3,751

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	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1															
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>															
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>															
4																
5																
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>															
648	<b>ADA &amp; NSS FTE</b>											2025-26	NPS, CDS, & COE operated			
649	DISTRICT											NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
650	Third PY ADA (net of charter shift)															
651	2022-23	Grades TK-3		2.82	2.82	-	-	-	-	-	-	-	-			
652		Grades 4-6		3.29	3.29	-	-	-	-	-	-	-	-			
653		Grades 7-8		0.88	0.88	-	-	-	-	-	-	-	-			
654		Grades 9-12		-	-	-	-	-	-	-	-	-	-			
655	Third PRIOR YEAR ADA			6.99	6.99	-	-	-	-	-	-	-	-			
656	Third PY NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-	-			
657	Second PY ADA (net of charter shift)															
658	2023-24	Grades TK-3		2.43	2.43	-	-	-	-	-	-	-	-			
659		Grades 4-6		1.60	1.60	-	-	-	-	-	-	-	-			
660		Grades 7-8		2.90	2.90	-	-	-	-	-	-	-	-			
661		Grades 9-12		-	-	-	-	-	-	-	-	-	-			
662	Second PRIOR YEAR ADA			6.93	6.93	-	-	-	-	-	-	-	-			
663	Second PY NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-	-			
664	PRIOR YEAR ADA (net of charter shift)															
665	2024-25	Grades TK-3		5.67	5.67	-	-	-	-	-	-	-	-			
666		Grades 4-6		1.60	1.60	-	-	-	-	-	-	-	-			
667		Grades 7-8		1.93	1.93	-	-	-	-	-	-	-	-			
668		Grades 9-12		-	-	-	-	-	-	-	-	-	-			
669	PRIOR YEAR ADA			9.20	9.20	-	-	-	-	-	-	-	-			
670	PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-	-			
671	THREE PRIOR YEAR AVERAGE (net of charter shift)															
672		Grades TK-3		3.64	3.64	-	-	-	-	-	-	-	-			
673		Grades 4-6		2.16	2.16	-	-	-	-	-	-	-	-			
674		Grades 7-8		1.90	1.90	-	-	-	-	-	-	-	-			
675		Grades 9-12		-	-	-	-	-	-	-	-	-	-			
676	3 PY AVERAGE ADA			7.70	7.70	-	-	-	-	-	-	-	-			
677	3 PRIOR YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-	-			
678	CURRENT YEAR ADA (before charter shift)															
679	2025-26	Grades TK-3		3.24	3.24	-	-	-	-	-	-	-	-			
680		Grades 4-6		2.40	2.40	-	-	-	-	-	-	-	-			
681		Grades 7-8		-	-	-	-	-	-	-	-	-	-			
682		Grades 9-12		-	-	-	-	-	-	-	-	-	-			
683	CURRENT YEAR ADA			5.64	5.64	-	-	-	-	-	-	-	-			
684	CURRENT YEAR NUMBER OF FTE			1.0	-	-	-	-	-	-	-	-	-			
685	<b>NSS FUNDING CALCULATIONS</b>															
686	Eligibility as a NSS															
687	Type of NSS school															
688	NSS Allowance if funded as NSS & on prior year															
689	NSS allowance level															
690	NSS Allowance using PY															
691	NSS Add-on using PY															
692	Total NSS Allowance using PY															
693	NSS Allowance if funded as NSS & on 3 PY average															
694	NSS allowance level															
695	NSS Allowance using 3 PY average															
696	NSS Add-on using 3 PY average															
697	Total NSS Allowance using 3 PY average															
698	NSS Allowance if funded as NSS & on current year															
699	NSS allowance level															
700	NSS Allowance using CY															
701	NSS Add-on using CY															
702	Total NSS Allowance using CY															
703	NSS allowance level >0?															
704	NSS Allowance if funded as NSS is based on															
705	NSS Funding															
706	NSS ADA															
707	Grades TK-3															
708	Grades 4-6															
709	Grades 7-8															
710	Grades 9-12															
711	Total															
712	NSS allowance Level															
713																
714																

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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
715	2025-26												
716	2025-26												
716	Funded P2 NSS ADA and NSS Allowances			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL				
717	Best funding option calculated is:			NSS	LCFF	LCFF	LCFF	LCFF					
718	Selected funding method:			NSS	Select method	NSS	Select method	Select method					
719	<b>NSS Allowance</b>												
720	Third Prior Year		2022-23										
721	NSS ADA												
722	Grades TK-3			2.82	-	-	-	-	2.82				
723	Grades 4-6			3.29	-	-	-	-	3.29				
724	Grades 7-8			0.88	-	-	-	-	0.88				
725	Grades 9-12			-	-	-	-	-	-				
726	P2 NSS ADA			6.99	-	-	-	-	6.99				
727	Second Prior Year		2023-24										
728	NSS ADA												
729	Grades TK-3			2.43	-	-	-	-	2.43				
730	Grades 4-6			1.60	-	-	-	-	1.60				
731	Grades 7-8			2.90	-	-	-	-	2.90				
732	Grades 9-12			-	-	-	-	-	-				
733	P2 NSS ADA			6.93	-	-	-	-	6.93				
734	Prior Year		2024-25										
735	NSS ADA												
736	Grades TK-3			5.67	-	-	-	-	5.67				
737	Grades 4-6			1.60	-	-	-	-	1.60				
738	Grades 7-8			1.93	-	-	-	-	1.93				
739	Grades 9-12			-	-	-	-	-	-				
740	P2 NSS ADA			9.20	-	-	-	-	9.20				
741	NSS Allowances			281,989	-	-	-	-	281,989				
742	Current Year		2025-26										
743	NSS ADA												
744	Grades TK-3			3.24	-	-	-	-	3.24				
745	Grades 4-6			2.40	-	-	-	-	2.40				
746	Grades 7-8			-	-	-	-	-	-				
747	Grades 9-12			-	-	-	-	-	-				
748	P2 NSS ADA			5.64	-	-	-	-	5.64				
749	NSS Allowances			280,897	-	-	-	-	280,897				
750	Funded NSS allowance Level			1	-	-	-	-					
751	NSS ADA												
752	Grades TK-3			5.67	-	-	-	-	5.67				
753	Grades 4-6			1.60	-	-	-	-	1.60				
754	Grades 7-8			1.93	-	-	-	-	1.93				
755	Grades 9-12			-	-	-	-	-	-				
756	P2 NSS ADA			9.20	-	-	-	-	9.20				
757	NSS Allowances			281,989	-	-	-	-	281,989				
758	Exclude: LCFF Adjusted Base Funding for NSS ADA												
759				NSS ADA	Rates	Amounts		Total					
760					Base	Grade Span	Base	Grade Span					
761	Grades TK-3			5.67	10,319	1,073	58,509	6,084	64,593				
762	Grades 4-6			1.60	10,475	-	16,760	-	16,760				
763	Grades 7-8			1.93	10,785	-	20,815	-	20,815				
764	Grades 9-12			-	12,500	325	-	-	-				
764	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA			9.20			96,084	6,084	102,168				
765	Adjusted NSS Allowance (Deficited) for EPA			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5					
766	Funding at 12-13 levels (deficited)												
767	NSS Allowances			157,518	-	-	-	-	157,518				
768	NSS Add-on												
769	NSS Add-on per ADA			233.96	233.96	233.96	233.96	233.96					
770	Funded ADA			9.20	-	-	-	-					
771	NSS Add-on			2,152	-	-	-	-	2,152				
772	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
773													
774													

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	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1													
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>													
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>													
4														
5														
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>													
775														
776	<b>RATES 2026-27</b>				<b>12/13 def. rate +</b>									
777	<b>ADA</b>		<b>Level / # FTE</b>		<b>Allowance</b>		<b>COLA for EPA</b>							
778	<b>Elementary</b>						<i>The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA &amp; Augmentation.</i>							
779	1 - 24		1		287,764		162,370							
780	25 - 48		2		569,469		324,740							
781	49 - 72		3		851,421		487,110							
782	73 - 96		4		1,133,125		649,479							
783	<b>High School</b>						COLA 3.08%							
784	1 - 19		1		242,504		131,794	Proration Factor 0.00%						
785	1 - 19		2		345,750		263,588							
786	1 - 19		3		768,022		585,421							
787	20 - 38		4		940,897		717,214							
788	39 - 57		5		1,113,772		849,010							
789	58 - 71		6		1,286,647		980,803							
790	72 - 86		7		1,459,522		1,112,598							
791	87 - 100		8		1,459,522		1,244,392							
792	101 - 114		9		1,805,272		1,376,186							
793	115 - 129		10		1,978,146		1,507,979							
794	130 - 143		11		2,151,022		1,639,774							
795	144 - 171		12		2,323,897		1,771,569							
796	172 - 210		13		2,782,538		1,903,362							
797	211 - 248		14		3,284,919		2,035,157							
798	249 - 286		15		3,787,309		2,166,950							
799														
800	<b>NSS Add-on per ADA</b>				316.35		241.17							

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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1												
2	<b>NECESSARY SMALL SCHOOLS (NSS)</b>												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	<b>SECTION 1: DATA NEEDED TO CALCULATE FUNDING</b>												
801	<b>ADA &amp; NSS FTE</b>												
802	<b>2026-27</b>												
803				DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	NPS, CDS, & COE operated			
804	Third PY ADA (net of charter shift)												
805	2023-24	Grades TK-3		2.43	2.43	-	-	-	-				
806		Grades 4-6		1.60	1.60	-	-	-	-				
807		Grades 7-8		2.90	2.90	-	-	-	-				
808		Grades 9-12		-	-	-	-	-	-				
809		Third PRIOR YEAR ADA		6.93	6.93	-	-	-	-				
810	Third PY NUMBER OF FTE												
811					1.0	-	-	-	-				
812	Second PY ADA (net of charter shift)												
813	2024-25	Grades TK-3		5.67	5.67	-	-	-	-				
814		Grades 4-6		1.60	1.60	-	-	-	-				
815		Grades 7-8		1.93	1.93	-	-	-	-				
816		Grades 9-12		-	-	-	-	-	-				
817		Second PRIOR YEAR ADA		9.20	9.20	-	-	-	-				
818	Second PY NUMBER OF FTE												
819					1.0	-	-	-	-				
820	PRIOR YEAR ADA (net of charter shift)												
821	2025-26	Grades TK-3		3.24	3.24	-	-	-	-				
822		Grades 4-6		2.40	2.40	-	-	-	-				
823		Grades 7-8		-	-	-	-	-	-				
824		Grades 9-12		-	-	-	-	-	-				
825		PRIOR YEAR ADA		5.64	5.64	-	-	-	-				
826	PRIOR YEAR NUMBER OF FTE												
827					1.0	-	-	-	-				
828	THREE PRIOR YEAR AVERAGE (net of charter shift)												
829		Grades TK-3		3.78	3.78	-	-	-	-				
830		Grades 4-6		1.87	1.87	-	-	-	-				
831		Grades 7-8		1.61	1.61	-	-	-	-				
832		Grades 9-12		-	-	-	-	-	-				
833		3 PY AVERAGE ADA		7.26	7.26	-	-	-	-				
834	3 PRIOR YEAR NUMBER OF FTE												
835					1.0	-	-	-	-				
836	CURRENT YEAR ADA (before charter shift)												
837	2026-27	Grades TK-3		3.24	3.24	-	-	-	-				
838		Grades 4-6		0.80	0.80	-	-	-	-				
839		Grades 7-8		1.93	1.93	-	-	-	-				
840		Grades 9-12		-	-	-	-	-	-				
841		CURRENT YEAR ADA		5.97	5.97	-	-	-	-				
842	CURRENT YEAR NUMBER OF FTE												
843					1.0	-	-	-	-				
844	<b>NSS FUNDING CALCULATIONS</b>												
845	Eligibility as a NSS				NSS 1	NSS 2	NSS 3	NSS 4	NSS 5				
846	Type of NSS school				Eligible	Eligible	Eligible	Eligible	Eligible				
847	NSS Allowance if funded as NSS & on prior year				Elementary	Not NSS	Not NSS	Not NSS	Not NSS				
848	NSS allowance level				1	-	-	-	-				
849	NSS Allowance using PY				287,764	-	-	-	-				
850	NSS Add-on using PY				1,784	-	-	-	-				
851	Total NSS Allowance using PY				289,548	-	-	-	-				
852	NSS Allowance if funded as NSS & on 3 PY average												
853	NSS allowance level				1	-	-	-	-				
854	NSS Allowance using 3 PY average				287,764	-	-	-	-				
855	NSS Add-on using 3 PY average				2,297	-	-	-	-				
856	Total NSS Allowance using 3 PY average				290,061	-	-	-	-				
857	NSS Allowance if funded as NSS & on current year												
858	NSS allowance level				1	-	-	-	-				
859	NSS Allowance using CY				287,764	-	-	-	-				
860	NSS Add-on using CY				1,889	-	-	-	-				
861	Total NSS Allowance using CY				289,653	-	-	-	-				
862	NSS allowance level >0?				YES	NO	NO	NO	NO				
863	NSS Allowance if funded as NSS is based on				3-PY Average	Current Yr	Current Yr	Current Yr	Current Yr				
864	NSS Funding				290,061	-	-	-	-				
865	NSS ADA				3.78	-	-	-	-				
866	Grades TK-3				1.87	-	-	-	-				
867	Grades 4-6				1.61	-	-	-	-				
868	Grades 7-8				-	-	-	-	-				
869	Grades 9-12				-	-	-	-	-				
870	Total				7.26	-	-	-	-				
871	NSS allowance Level				1	-	-	-	-				

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**Charts and Graphs**

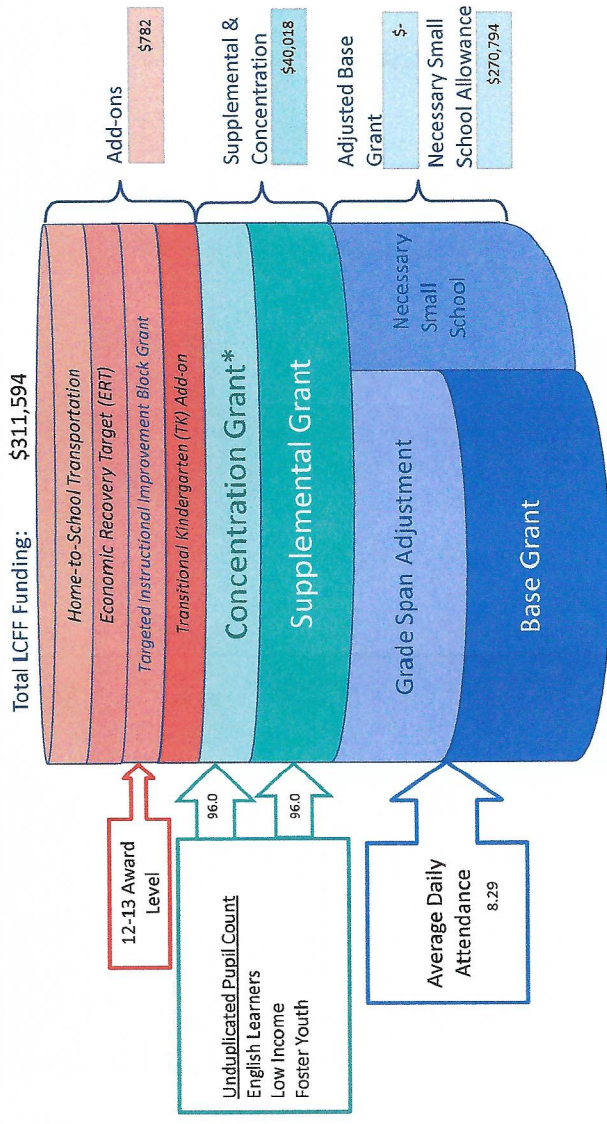
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2023-24

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

**Components of LCFF Entitlement**

	2023-24	2023-24
Base Grant	\$ -	8.29 ADA
Grade Span Adjustment	\$ -	- Adjusted Base Grant
Supplemental Grant	\$ 16,758	96.00%
Concentration Grant	\$ 23,260	96.00%
Allowance: Necessary Small School	\$ 270,794	
Add-on: Targeted Instructional Improvement Block Grant	\$ 782	
Add-on: Home-to-School Transportation	\$ -	
Add-on: Small School District Bus Replacement Program	\$ -	
Add-on: Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ -	782 Add-ons
<b>Total</b>	<b>\$ 311,594</b>	<b>\$ 311,594</b>

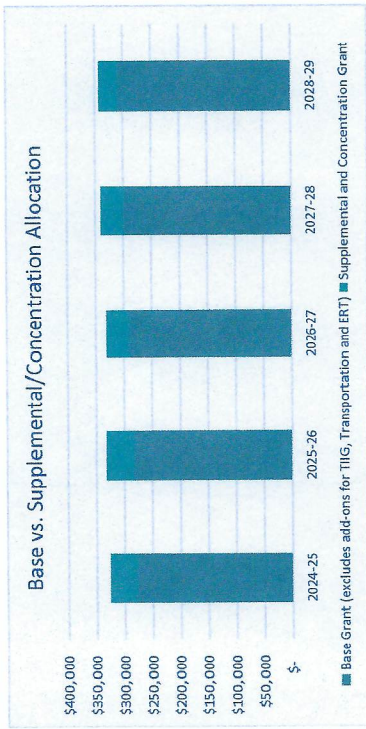


\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

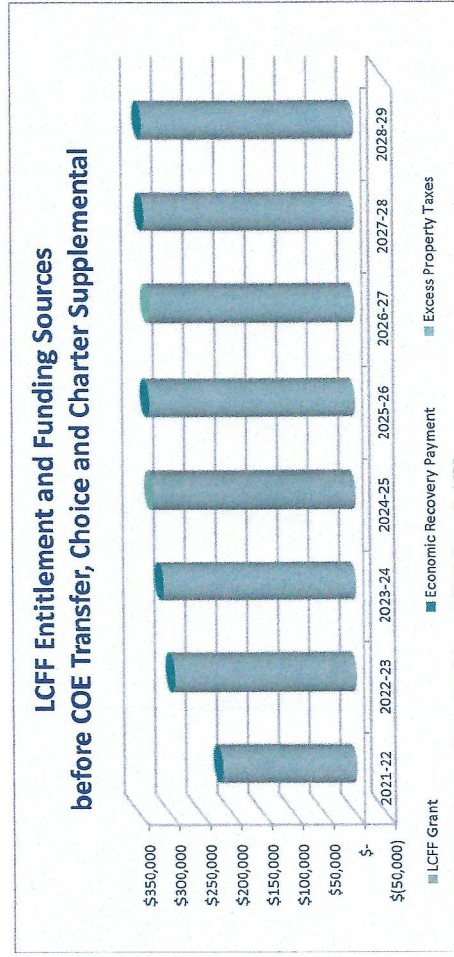
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Charts and Graphs

Minimum Proportionality Analysis						
	2024-25	2025-26	2026-27	2027-28	2028-29	
Base Grant (excludes add-ons for TIG, Transportation and ERT)	\$ 277,039	\$ 281,989	\$ 290,061	\$ 299,528	\$ 309,042	
Supplemental and Concentration Grant	48,887	50,317	40,621	40,282	33,972	
Total	\$ 326,708	\$ 333,088	\$ 331,464	\$ 340,592	\$ 343,796	



Funding Sources								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA In Excess to LCFF	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 217,393	\$ 294,081	\$ 311,594	\$ 326,708	\$ 333,088	\$ 331,464	\$ 340,592	\$ 343,796
Total General Purpose Funding	\$ 217,393	\$ 294,081	\$ 311,594	\$ 326,708	\$ 333,088	\$ 331,464	\$ 340,592	\$ 343,796



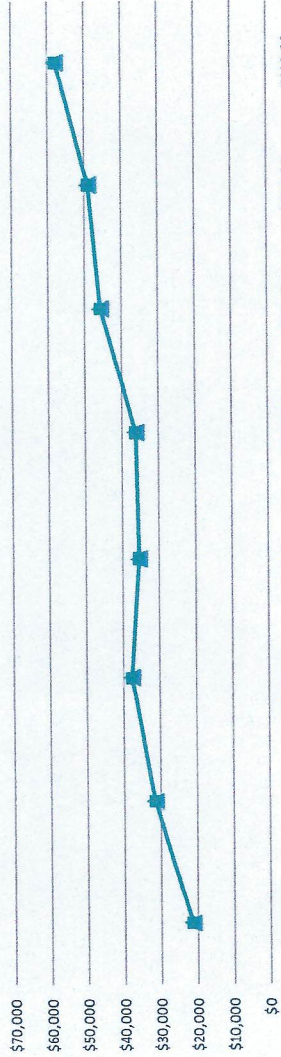
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Kashia Elementary (70888) - 2024-25 Original Budget, June Adoption - v. 25.1

Charts and Graphs

Additional State Aid to Meet Minimum | EPAFIT EXCESS TO LUT

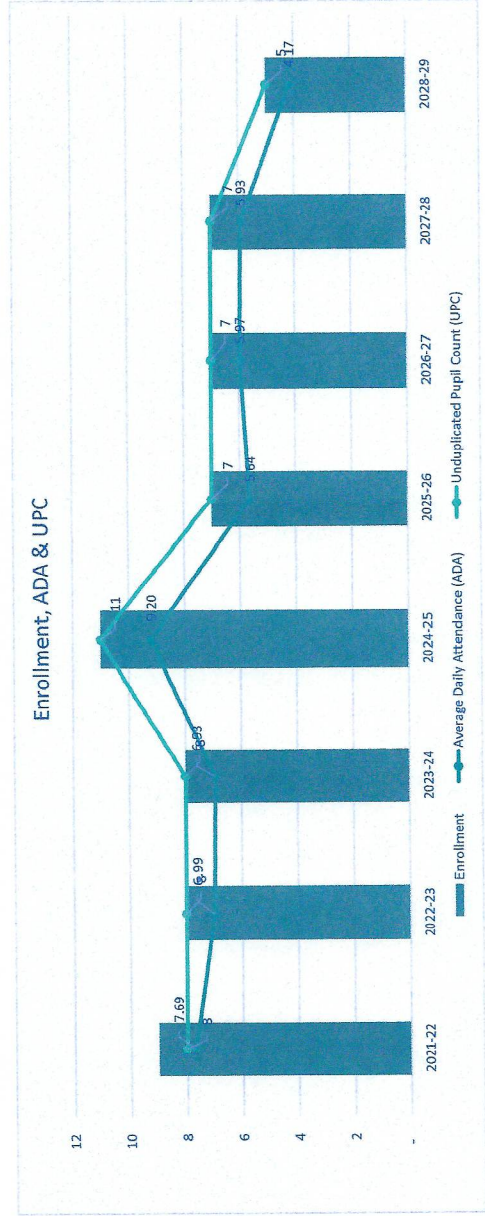
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded ADA (LCFF & NSS)	10.19	9.35	8.29	9.20	9.20	7.26	6.94	5.93
LCFF Sources per ADA, including NSS	\$ 21,333.95	\$ 31,452.51	\$ 37,586.73	\$ 35,511.70	\$ 36,205.27	\$ 45,656.15	\$ 49,076.69	\$ 57,975.78
Net Dollar Change per ADA	\$ 10,118.56	\$ 10,118.56	\$ 6,134.22	\$ (2,075.03)	\$ 693.57	\$ 9,450.88	\$ 3,420.54	\$ 8,899.09
Net Percent Change	47.43%	47.43%	19.50%	-5.52%	1.95%	26.10%	7.49%	18.13%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 21,333.95	\$ 31,452.51	\$ 37,586.73	\$ 35,511.74	\$ 36,205.22	\$ 45,656.20	\$ 49,076.66	\$ 57,975.72
Net Change per ADA	\$ 10,118.56	\$ 10,118.56	\$ 6,134.22	\$ (2,074.99)	\$ 693.48	\$ 9,450.98	\$ 3,420.46	\$ 8,899.06
Net Percent Change	47.43%	47.43%	19.50%	-5.52%	1.95%	26.10%	7.49%	18.13%



LCFF Sources Per ADA

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment	9	8	8	8	11	7	7	5
Unduplicated Pupil Count (UPC)	8	8	8	8	11	7	7	5
Average Daily Attendance (ADA)	7.69	6.99	6.93	6.93	5.64	5.97	5.93	4.17

Student Summary, excluding COE



Enrollment, ADA & UPC

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	318,066.00	5,281.00	323,347.00	326,708.00	5,281.00	331,989.00	2.7%
2) Federal Revenue		8100-8299	103,072.00	29,731.00	132,803.00	0.00	25,731.00	25,731.00	-80.6%
3) Other State Revenue		8300-8599	1,613.00	102,543.00	104,156.00	1,851.00	60,051.00	61,902.00	-40.6%
4) Other Local Revenue		8600-8799	22,468.00	119,378.00	141,846.00	6,000.00	119,307.00	125,307.00	-11.7%
5) TOTAL, REVENUES			445,219.00	256,933.00	702,152.00	334,559.00	210,370.00	544,929.00	-22.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	115,745.00	37,787.00	153,532.00	121,688.00	95,734.00	217,422.00	41.6%
2) Classified Salaries		2000-2999	46,164.00	53,974.00	100,138.00	7,500.00	47,725.00	55,225.00	-44.9%
3) Employee Benefits		3000-3999	62,262.00	35,780.00	98,042.00	38,547.00	59,465.00	96,012.00	-2.1%
4) Books and Supplies		4000-4999	19,813.00	7,232.00	27,045.00	36,948.00	19,847.00	56,795.00	110.0%
5) Services and Other Operating Expenditures		5000-5999	153,194.00	105,616.00	258,810.00	147,344.00	115,075.00	262,419.00	1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,542.00	0.00	3,542.00	3,542.00	0.00	3,542.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,069.00)	1,069.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,651.00	241,458.00	641,109.00	353,569.00	337,846.00	691,415.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			45,568.00	15,475.00	61,043.00	(19,010.00)	(127,476.00)	(146,486.00)	-340.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			45,568.00	15,475.00	61,043.00	(19,010.00)	(127,476.00)	(146,486.00)	-340.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	624,924.00	511,044.00	1,135,968.00	670,492.00	526,519.00	1,197,011.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			624,924.00	511,044.00	1,135,968.00	670,482.00	526,519.00	1,197,011.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,924.00	511,044.00	1,135,968.00	670,482.00	526,519.00	1,197,011.00	5.4%
2) Ending Balance, June 30 (E + F1e)			670,482.00	526,519.00	1,197,011.00	661,482.00	399,043.00	1,060,525.00	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	526,520.00	526,520.00	0.00	399,044.00	399,044.00	-24.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	583,482.00	0.00	583,482.00	564,481.00	0.00	564,481.00	-3.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	87,000.00	0.00	87,000.00	87,000.00	0.00	87,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	1.00	(1.00)	0.00	-100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	779,655.82	579,292.21	1,358,948.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,184.00)	0.00	(42,184.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			737,471.82	579,292.21	1,316,764.03				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	5,951.08	0.00	5,951.08				
2) Due to Grantor Governments		9590	0.00	68,143.90	68,143.90				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,951.08	68,143.90	74,094.98				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30			731,520.74	511,148.31	1,242,669.05				
<b>L. FUND SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	157,069.00	0.00	157,069.00		170,184.00	0.00	170,184.00
Education Protection Account State Aid - Current Year		8012	26,272.00	0.00	26,272.00		25,873.00	0.00	25,873.00
State Aid - Prior Years		8019	6,405.00	0.00	6,405.00		0.00	0.00	0.00
Tax Relief Subventions		8021	586.00	0.00	586.00		597.00	0.00	597.00
Homeowners' Exemptions		8022	300.00	0.00	300.00		306.00	0.00	306.00
Timber Yield Tax									
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00		0.00	0.00	0.00
County & District Taxes		8041	120,029.00	0.00	120,029.00		122,274.00	0.00	122,274.00
Secured Roll Taxes		8042	4,150.00	0.00	4,150.00		4,228.00	0.00	4,228.00
Unsecured Roll Taxes		8043	67.00	0.00	67.00		0.00	0.00	0.00
Prior Years' Taxes		8044	1,800.00	0.00	1,800.00		1,833.00	0.00	1,833.00
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	1,388.00	0.00	1,388.00		1,413.00	0.00	1,413.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			318,066.00	0.00	318,066.00	326,708.00	0.00	326,708.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00			0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	5,281.00	5,281.00	0.00	5,281.00	5,281.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			318,066.00	5,281.00	323,347.00	326,708.00	5,281.00	331,989.00	2.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	103,072.00	0.00	103,072.00	0.00	0.00	0.00	-100.0%
Special Education Entitlement		8181	0.00	5,731.00	5,731.00	0.00	5,731.00	5,731.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00			0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	24,000.00	24,000.00	0.00	20,000.00	20,000.00	20,000.00	-16.7%
<b>TOTAL, FEDERAL REVENUE</b>			103,072.00	29,731.00	132,803.00	0.00	25,731.00	25,731.00	25,731.00	-80.6%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00			0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	300.00	0.00	300.00			0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,313.00	616.00	1,929.00	403.00	0.00	403.00	403.00	34.3%
Tax Relief Subventions						1,448.00	568.00	2,037.00	2,037.00	5.6%
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00			0.00	0.00	0.0%
Pass-Through Revenues from										
State Sources		8587	0.00	0.00	0.00			0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	101,927.00	101,927.00	0.00	59,462.00	59,462.00	59,462.00	-41.7%
<b>TOTAL, OTHER STATE REVENUE</b>			1,613.00	102,543.00	104,156.00	1,851.00	60,051.00	61,902.00	61,902.00	-40.6%
<b>OTHER LOCAL REVENUE</b>										

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			Other Local Revenue						
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,468.00	0.00	18,468.00	6,000.00	0.00	6,000.00	-67.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,000.00	71.00	4,071.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			0.00	0.00	0.00	0.00	0.00	0.00		
All Other Transfers In		8781-8783							0.0%	
Transfers of Appointments										
Special Education SELPA Transfers	6500	8791		0.00	0.00					0.0%
From Districts or Charter Schools	6500	8792		119,307.00	119,307.00		119,307.00	0.00	0.0%	
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%	
From JPAs										
ROC/P Transfers										
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%	
Other Transfers of Appointments										
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			22,466.00	119,378.00	141,846.00	6,000.00	119,307.00	125,307.00	-11.7%	
TOTAL, REVENUES			445,219.00	256,933.00	702,152.00	334,559.00	210,370.00	544,929.00	-22.4%	
<b>CERTIFICATED SALARIES</b>										
Certificated Teachers' Salaries		1100	65,201.00	37,787.00	102,988.00	71,144.00	95,734.00	166,878.00	62.0%	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Certificated Supervisors' and Administrators' Salaries		1300	50,544.00	0.00	50,544.00	50,544.00	0.00	50,544.00	0.0%	
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CERTIFICATED SALARIES			115,745.00	37,787.00	153,532.00	121,688.00	95,734.00	217,422.00	41.6%	
<b>CLASSIFIED SALARIES</b>										
Classified Instructional Salaries		2100	43,564.00	53,879.00	97,443.00	0.00	47,725.00	47,725.00	-51.0%	
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Classified Salaries		2900	2,600.00	95.00	2,695.00	7,500.00	0.00	7,500.00	178.3%	
TOTAL, CLASSIFIED SALARIES			46,164.00	53,974.00	100,138.00	7,500.00	47,725.00	55,225.00	-44.9%	
<b>EMPLOYEE BENEFITS</b>										
STRS		3101-3102	15,999.00	6,132.00	22,131.00	17,485.00	15,736.00	33,221.00	50.1%	
PERS		3201-3202	13,613.00	13,104.00	26,717.00	1,680.00	12,944.00	14,624.00	-45.3%	
OASDI/Medicare/Alternative		3301-3302	5,879.00	4,341.00	10,220.00	2,521.00	4,651.00	7,172.00	-29.8%	

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	24,642.00	11,383.00	36,025.00	13,248.00	24,746.00	37,994.00	5.5%
Unemployment Insurance		3501-3502	92.00	53.00	145.00	68.00	62.00	130.00	-10.3%
Workers' Compensation		3601-3602	2,037.00	767.00	2,804.00	1,545.00	1,326.00	2,871.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			62,262.00	35,760.00	98,042.00	36,547.00	59,465.00	96,012.00	-2.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	1,000.00	2,411.00	3,411.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,313.00	7,232.00	24,545.00	29,448.00	15,938.00	45,384.00	84.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,500.00	1,500.00	4,000.00	New
Food		4700	2,500.00	0.00	2,500.00	4,000.00	0.00	4,000.00	60.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			19,813.00	7,232.00	27,045.00	36,948.00	19,947.00	56,795.00	110.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	30,800.00	32,300.00	1,500.00	30,000.00	31,500.00	-2.5%
Dues and Memberships		5300	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Insurance		5400 - 5450	3,794.00	0.00	3,794.00	3,794.00	0.00	3,794.00	0.0%
Operations and Housekeeping Services		5500	16,300.00	0.00	16,300.00	16,300.00	0.00	16,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,800.00	0.00	3,800.00	3,800.00	0.00	3,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,600.00	74,816.00	196,416.00	115,250.00	85,075.00	200,325.00	2.0%
Communications		5900	5,600.00	0.00	5,600.00	6,100.00	0.00	6,100.00	8.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			153,194.00	105,616.00	258,810.00	147,344.00	115,075.00	262,419.00	1.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>										
Tuition										
Tuition for Instruction Under Interdistrict										
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,542.00	0.00	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments										
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues										
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appointments										
To Districts or Charter Schools	6500	7221		0.00	0.00					
To County Offices	6500	7222		0.00	0.00					
To JPAs	6500	7223		0.00	0.00					
ROC/P Transfers of Appointments										
To Districts or Charter Schools	6360	7221		0.00	0.00					
To County Offices	6360	7222		0.00	0.00					
To JPAs	6360	7223		0.00	0.00					
Other Transfers of Appointments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service										
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542.00	0.00	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>										
Transfers of Indirect Costs		7310	(1,069.00)	1,069.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,069.00)	1,069.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			399,651.00	241,458.00	641,109.00	353,569.00	337,846.00	691,415.00	7.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c- d + e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			<b>A. REVENUES</b>						
1) LCFF Sources		8010-8099	318,066.00	5,281.00	323,347.00	323,708.00	5,281.00	331,989.00	2.7%
2) Federal Revenue		8100-8299	103,072.00	29,731.00	132,803.00	0.00	25,731.00	25,731.00	-80.6%
3) Other State Revenue		8300-8599	1,613.00	102,543.00	104,156.00	1,851.00	60,051.00	81,902.00	-40.6%
4) Other Local Revenue		8600-8799	22,468.00	119,378.00	141,846.00	6,000.00	119,307.00	125,307.00	-1.7%
5) TOTAL, REVENUES			445,219.00	256,933.00	702,152.00	334,559.00	210,370.00	544,929.00	-22.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		190,477.00	239,014.00	429,491.00	138,230.00	332,471.00	470,701.00	9.6%
2) Instruction - Related Services	2000-2999		4,994.00	0.00	4,994.00	22,328.00	0.00	22,328.00	347.1%
3) Pupil Services	3000-3999		11,200.00	1,375.00	12,575.00	12,915.00	5,375.00	18,290.00	45.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		100,838.00	1,069.00	101,907.00	131,954.00	0.00	131,954.00	29.5%
8) Plant Services	8000-8999		88,600.00	0.00	88,600.00	44,600.00	0.00	44,600.00	-49.7%
9) Other Outgo	9000-9999	Excep: 7600-7699	3,542.00	0.00	3,542.00	3,542.00	0.00	3,542.00	0.0%
10) TOTAL, EXPENDITURES			399,651.00	241,458.00	641,109.00	353,569.00	337,846.00	691,415.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			45,568.00	15,475.00	61,043.00	(19,010.00)	(127,476.00)	(146,486.00)	-340.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,568.00	15,475.00	61,043.00	(19,010.00)	(127,476.00)	(146,486.00)	-340.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			624,924.00	511,044.00	1,135,968.00	670,492.00	526,519.00	1,197,011.00	5.4%
a) As of July 1 - Unaudited		9791							

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			624,924.00	511,044.00	1,135,968.00	670,492.00	526,519.00	1,197,011.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,924.00	511,044.00	1,135,968.00	670,492.00	526,519.00	1,197,011.00	5.4%
2) Ending Balance, June 30 (E + F1e)			670,492.00	526,519.00	1,197,011.00	651,482.00	399,043.00	1,050,525.00	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	526,520.00	526,520.00	0.00	399,044.00	399,044.00	-24.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	583,492.00	0.00	583,492.00	564,481.00	0.00	564,481.00	-3.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	87,000.00	0.00	87,000.00	87,000.00	0.00	87,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	1.00	(1.00)	0.00	-100.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	28,372.00	28,372.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	345,684.00
6266	Educator Effectiveness, FY 2021-22	3,790.00	790.00
6500	Special Education	12,675.00	5,011.00
6547	Special Education Early Intervention Preschool Grant	12,332.00	18,498.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,411.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,511.00	0.00
7435	Learning Recovery Emergency Block Grant	15,358.00	608.00
9010	Other Restricted Local	71.00	71.00
<b>Total, Restricted Balance</b>		<b>526,520.00</b>	<b>399,044.00</b>

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14.00	0.00	-100.0%
5) TOTAL, REVENUES			14.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	937.00	951.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			937.00	951.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			937.00	951.00	1.5%
2) Ending Balance, June 30 (E + F1e)			951.00	951.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	951.00	951.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	991.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			958.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			958.92		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14.00	0.00	-100.0%
TOTAL, REVENUES			14.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14.00	0.00	-100.0%
5) TOTAL, REVENUES			14.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			14.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	937.00	951.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			937.00	951.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			937.00	951.00	1.5%
2) Ending Balance, June 30 (E + F1e)			951.00	951.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	951.00	951.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6.93	6.93	8.29	9.20	9.20	9.20
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6.93	6.93	8.29	9.20	9.20	9.20
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6.93	6.93	8.29	9.20	9.20	9.20
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Kashia Elementary  
Sonoma County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		1,313,378.00	1,317,678.61	1,279,478.27	1,267,378.20	1,277,797.19	1,272,440.09	1,326,862.79	1,320,018.55
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		11,486.00	5,779.28	24,038.23	15,539.03	15,539.03	24,039.28	15,539.03	13,800.49
Property Taxes	8020-8079			119.38	153.26	108.55	142.06	74,186.07	343.74	65.01
Miscellaneous Funds	8080-8099									5,281.00
Federal Revenue	8100-8299			(4,927.72)	775.96	6,941.21		123.23	686.66	603.54
Other State Revenue	8300-8599		1,700.95	4,462.33	3,061.34	4,863.21	3,061.34	3,214.68	3,299.14	2,510.41
Other Local Revenue	8600-8799		5,926.71	(4,661.71)	10,474.50	25,870.82	24,142.70		28,822.77	13,516.84
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			19,113.66	771.56	38,503.29	53,322.82	42,885.13	101,563.26	48,691.34	35,777.39
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,964.76	19,223.39	19,223.38	19,223.38	19,223.38	19,223.38	19,223.38	19,223.38
Classified Salaries	2000-2999		330.89	4,668.61	4,668.61	4,668.61	4,668.61	4,668.61	5,098.77	4,668.61
Employee Benefits	3000-3999		156.13	8,196.38	8,196.38	7,761.76	7,763.83	7,763.83	7,830.59	7,763.83
Books and Supplies	4000-4999		5,643.90	3,634.44	6,093.46	(27.97)	7,271.23	3,800.66	4,354.09	4,364.26
Services	5000-5999		2,717.37	3,249.08	12,421.53	7,736.05	9,315.18	11,684.08	19,028.75	11,644.36
Capital Outlay	6000-6999									
Other Outgo	7000-7499					3,542.00				
Interfund Transfers Out	7600-7629									

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		14,813.05	38,971.90	50,603.36	42,903.83	48,242.23	47,140.56	55,535.58	47,664.44
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			4,300.61	(38,200.34)	(12,100.07)	10,418.99	(5,357.10)	54,422.70	(6,844.24)	(11,887.06)
<b>F. ENDING CASH (A + E)</b>			1,317,678.61	1,279,478.27	1,267,378.20	1,277,797.19	1,272,440.09	1,326,862.79	1,320,018.55	1,308,131.50
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ESTIMATES THROUGH THE MONTH OF:						Adjustments	TOTAL	BUDGET
		March	April	May	June	Accruals				
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE	1,308,131.50	1,261,629.00	1,309,955.82	1,290,874.89					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	13,295.00	21,474.83	21,474.80	10,949.00	3,103.00		196,057.00	196,057.00	
Property Taxes	8020-8079	303.02	55,011.15	357.84	(139.08)			130,651.00	130,651.00	
Miscellaneous Funds	8080-8099							5,281.00	5,281.00	
Federal Revenue	8100-8299	3,237.62	8,697.60	518.68	3,701.00	5,373.22		25,731.00	25,731.00	
Other State Revenue	8300-8599	2,777.85	2,768.77	2,768.94	14,223.00	13,190.04		61,902.00	61,902.00	
Other Local Revenue	8600-8799	(13,345.56)	19,684.23	11,059.31	3,816.29			125,307.00	125,307.00	
Interfund Transfers In	8900-8929							0.00	0.00	
All Other Financing Sources	8930-8979							0.00	0.00	
<b>TOTAL RECEIPTS</b>		6,267.93	107,636.58	36,179.57	32,550.21	21,666.26	0.00	544,929.00	544,929.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	19,223.38	19,223.38	19,223.38	19,223.43	0.00		217,422.00	217,422.00	
Classified Salaries	2000-2999	4,668.61	4,867.14	4,602.43	7,645.51			55,225.01	55,225.00	
Employee Benefits	3000-3999	7,763.83	7,794.65	7,890.72	15,920.07		1,410.00	96,012.00	96,012.00	
Books and Supplies	4000-4999	5,739.31	(3,354.23)	8,844.90	10,430.95			56,795.00	56,795.00	
Services	5000-5999	15,375.30	30,776.82	14,899.07	73,569.00	50,000.40		262,418.99	262,419.00	
Capital Outlay	6000-6999							0.00	0.00	
Other Outgo	7000-7499							3,542.00	3,542.00	
Interfund Transfers Out	7600-7629							0.00	0.00	
All Other Financing Uses	7630-7699							0.00	0.00	

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Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>TOTAL DISBURSEMENTS</b>		52,770.43	59,309.76	55,260.50	126,788.96	50,000.40	1,410.00	691,415.00	691,415.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(46,502.50)	48,326.82	(19,080.93)	(94,238.75)	(28,334.14)	(1,410.00)	(146,486.00)	(146,486.00)
<b>F. ENDING CASH (A + E)</b>		1,261,629.00	1,309,955.82	1,290,874.89	1,196,636.14				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,166,892.00	

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	326,708.00	1.95%	333,088.00	-0.49%	331,464.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,851.00	-15.34%	1,567.00	-0.32%	1,562.00
4. Other Local Revenues	8600-8799	6,000.00	0.00%	6,000.00	0.00%	6,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		334,559.00	1.82%	340,655.00	-0.48%	339,026.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				121,688.00		124,074.00
b. Step & Column Adjustment				2,386.00		2,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,688.00	1.96%	124,074.00	1.98%	126,529.00
2. Classified Salaries						
a. Base Salaries				7,500.00		7,500.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,500.00	0.00%	7,500.00	0.00%	7,500.00
3. Employee Benefits	3000-3999	36,547.00	18.87%	43,444.00	2.89%	44,700.00
4. Books and Supplies	4000-4999	36,948.00	-24.98%	27,719.00	2.87%	28,515.00
5. Services and Other Operating Expenditures	5000-5999	147,344.00	2.86%	151,558.00	2.87%	155,908.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	2.85%	3,643.00	2.88%	3,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		353,569.00	1.24%	357,938.00	2.50%	366,900.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(19,010.00)		(17,283.00)		(27,874.00)

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		670,492.00		651,482.00		634,199.00
2. Ending Fund Balance (Sum lines C and D1)		651,482.00		634,199.00		606,325.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	564,481.00		547,199.00		519,325.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
2. Unassigned/Unappropriated	9790	1.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		651,482.00		634,199.00		606,325.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
c. Unassigned/Unappropriated	9790	1.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		87,001.00		87,000.00		87,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Board packet and MYP workbook for details on assumptions.						



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,281.00	0.00%	5,281.00	0.00%	5,281.00
2. Federal Revenues	8100-8299	25,731.00	15.55%	29,731.00	0.00%	29,731.00
3. Other State Revenues	8300-8599	60,051.00	0.00%	60,051.00	0.00%	60,051.00
4. Other Local Revenues	8600-8799	119,307.00	0.00%	119,307.00	0.00%	119,307.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		210,370.00	1.90%	214,370.00	0.00%	214,370.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,734.00		98,510.00
b. Step & Column Adjustment				2,776.00		2,857.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,734.00	2.90%	98,510.00	2.90%	101,367.00
2. Classified Salaries						
a. Base Salaries				47,725.00		48,680.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				955.00		1,217.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,725.00	2.00%	48,680.00	2.50%	49,897.00
3. Employee Benefits	3000-3999	59,465.00	14.71%	68,212.00	1.03%	68,913.00
4. Books and Supplies	4000-4999	19,847.00	-55.06%	8,920.00	2.87%	9,176.00
5. Services and Other Operating Expenditures	5000-5999	115,075.00	-5.98%	108,190.00	2.87%	111,295.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		337,846.00	-1.58%	332,512.00	2.45%	340,648.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(127,476.00)		(118,142.00)		(126,278.00)

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		526,519.00		399,043.00		280,901.00
2. Ending Fund Balance (Sum lines C and D1)		399,043.00		280,901.00		154,623.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	399,044.00		280,901.00		154,623.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		399,043.00		280,901.00		154,623.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Board packet and MYP workbook for details on all assumptions.						

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Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	331,989.00	1.92%	338,369.00	-0.48%	336,745.00
2. Federal Revenues	8100-8299	25,731.00	15.55%	29,731.00	0.00%	29,731.00
3. Other State Revenues	8300-8599	61,902.00	-0.46%	61,618.00	-0.01%	61,613.00
4. Other Local Revenues	8600-8799	125,307.00	0.00%	125,307.00	0.00%	125,307.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		544,929.00	1.85%	555,025.00	-0.29%	553,396.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				217,422.00		222,584.00
b. Step & Column Adjustment				5,162.00		5,312.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	217,422.00	2.37%	222,584.00	2.39%	227,896.00
2. Classified Salaries						
a. Base Salaries				55,225.00		56,180.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				955.00		1,217.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,225.00	1.73%	56,180.00	2.17%	57,397.00
3. Employee Benefits	3000-3999	96,012.00	16.29%	111,656.00	1.75%	113,613.00
4. Books and Supplies	4000-4999	56,795.00	-35.49%	36,639.00	2.87%	37,691.00
5. Services and Other Operating Expenditures	5000-5999	262,419.00	-1.02%	259,748.00	2.87%	267,203.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	2.85%	3,643.00	2.88%	3,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		691,415.00	-0.14%	690,450.00	2.48%	707,548.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(146,486.00)		(135,425.00)		(154,152.00)

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,197,011.00		1,050,525.00		915,100.00
2. Ending Fund Balance (Sum lines C and D1)		1,050,525.00		915,100.00		760,948.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	399,044.00		280,901.00		154,623.00
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	564,481.00		547,199.00		519,325.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,050,525.00		915,100.00		760,948.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	87,000.00		87,000.00		87,000.00
c. Unassigned/Unappropriated	9790	1.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		87,000.00		87,000.00		87,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.58%		12.60%		12.30%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

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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:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9.20		5.64		5.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		691,415.00		690,450.00		707,548.00
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)						
		691,415.00		690,450.00		707,548.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		34,570.75		34,522.50		35,377.40
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		87,000.00		87,000.00		87,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

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

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

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

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

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

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

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	9.20	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (if Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	10	10		
Charter School				
<b>Total ADA</b>	<b>10</b>	<b>10</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	10	9		
Charter School				
<b>Total ADA</b>	<b>10</b>	<b>9</b>	<b>6.5%</b>	<b>Not Met</b>
First Prior Year (2023-24)				
District Regular	8	8		
Charter School		0		
<b>Total ADA</b>	<b>8</b>	<b>8</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	9			
Charter School	0			
<b>Total ADA</b>	<b>9</b>			

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

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

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

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

One family moving in or out impacts percentages.

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

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

One family moving in or out impacts percentages.

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2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	11	9		
Charter School				
<b>Total Enrollment</b>	<b>11</b>	<b>9</b>	<b>18.2%</b>	<b>Not Met</b>
Second Prior Year (2022-23)				
District Regular	11	8		
Charter School				
<b>Total Enrollment</b>	<b>11</b>	<b>8</b>	<b>27.3%</b>	<b>Not Met</b>
First Prior Year (2023-24)				
District Regular	9	9		
Charter School				
<b>Total Enrollment</b>	<b>9</b>	<b>9</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	11			
Charter School				
<b>Total Enrollment</b>	<b>11</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

One family moving in or out changes percentages. In 2023-24, 9 students were reported in CalPADS. One student has since transferred out of the district. Based on a cohort projection and information about potential new students enrolling, eleven students are estimated for 2024-25.

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

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

One family moving in or out changes percentages. In 2023-24, 9 students were reported in CalPADS. One student has since transferred out of the district. Based on a cohort projection and information about potential new students enrolling, eleven students are estimated for 2024-25.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	8	9	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>8</b>	<b>9</b>	<b>85.4%</b>
Second Prior Year (2022-23)			
District Regular	7	8	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7</b>	<b>8</b>	<b>87.4%</b>
First Prior Year (2023-24)			
District Regular	7	9	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7</b>	<b>9</b>	<b>77.0%</b>
Historical Average Ratio:			83.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>83.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	9	11		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>11</b>	<b>83.6%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	6	7		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6</b>	<b>7</b>	<b>80.6%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	6	7		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6</b>	<b>7</b>	<b>85.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Actual enrollment is based upon families continuing to live within the district boundaries (Kashia reservation). ADA estimates are based upon a cohort projection and current attendance data.

4. **CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	8.29	9.20	9.20	7.26
b. Prior Year ADA (Funded)		8.29	9.20	9.20
c. Difference (Step 1a minus Step 1b)		.91	0.00	(1.94)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		10.98%	0.00%	(21.09%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		326,708.00	333,088.00	331,464.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		3,495.78	9,759.48	10,209.09
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		12.05%	2.93%	(18.01%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	128,320.00	130,651.00	133,095.00	135,563.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	311,661.00	326,708.00	333,088.00	331,464.00
District's Projected Change in LCFF Revenue:		4.83%	1.95%	(.49%)
<b>Necessary Small School Standard</b>		0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%
<b>Status:</b>		Not Met	Met	Not Met

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

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

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

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

Most recent LCFF calculator was used to determine funding levels. A cohort projection and information about anticipated new enrollment was used to determine ADA.

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5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	42,349.62	225,350.19	18.8%
Second Prior Year (2022-23)	87,953.50	333,790.27	26.3%
First Prior Year (2023-24)	224,171.00	399,651.00	56.1%
	Historical Average Ratio:		33.7%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>28.7% to 38.7%</b>	<b>28.7% to 38.7%</b>	<b>28.7% to 38.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	165,735.00	353,569.00	46.9%	Not Met
1st Subsequent Year (2025-26)	175,018.00	357,938.00	48.9%	Not Met
2nd Subsequent Year (2026-27)	178,729.00	366,900.00	48.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Most recent LCFF calculator was used to determine funding levels. Cohort projection and information about expected new enrollment was used to determine ADA.

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6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.05%	2.93%	(18.01%)
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>2.05% to 22.05%</b>	<b>-7.07% to 12.93%</b>	<b>-28.01% to -8.01%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.05% to 17.05%	-2.07% to 7.93%	-23.01% to -13.01%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	132,803.00		
Budget Year (2024-25)	25,731.00	(80.62%)	Yes
1st Subsequent Year (2025-26)	29,731.00	15.55%	Yes
2nd Subsequent Year (2026-27)	29,731.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Federal revenue in 2023-24 included \$13,492 in prior-year Impact Aid funding, and a budgeted \$75,000 in current-year Impact Aid funding. An application was not submitted for Impact Aid funding in 2024-25. Additionally, an application for Title VI Indian Education funding was not certified for 2024-25, resulting in a loss of \$4,000 in the budget year; however, this funding is included in the two subsequent years as it is anticipated that the district will apply for the funds. Staff will also apply for Impact Aid funding for the two subsequent years.

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

First Prior Year (2023-24)	104,156.00		
Budget Year (2024-25)	61,902.00	(40.57%)	Yes
1st Subsequent Year (2025-26)	61,618.00	(.46%)	No
2nd Subsequent Year (2026-27)	61,613.00	(.01%)	Yes

**Explanation:**  
(required if Yes)

2023-24 funding includes a one-time "Whale Tail" local grant of \$36,009, and a balance of \$3,842 in IPI grant funding (Resource 7422). The STRS On-Behalf budget is reduced from \$3,267 in 2023-24 to \$1,410 in 2024-25.

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

First Prior Year (2023-24)	141,846.00		
Budget Year (2024-25)	125,307.00	(11.66%)	Yes
1st Subsequent Year (2025-26)	125,307.00	0.00%	No
2nd Subsequent Year (2026-27)	125,307.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Local revenue is budgeted as received. The budget for anticipated interest is reduced from \$18,468 in 2023-24 to \$6,000 in 2024-25.



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

First Prior Year (2023-24)	27,045.00		
Budget Year (2024-25)	56,795.00	110.00%	Yes
1st Subsequent Year (2025-26)	36,639.00	(35.49%)	Yes
2nd Subsequent Year (2026-27)	37,691.00	2.87%	Yes

**Explanation:**  
(required if Yes)

The budget for supplies and materials is increased in the budget year as described within the LCAP, both within the unrestricted general fund and one-time resources; e.g. \$2,411 is budgeted under Res. 6762, \$3,022 is budgeted under Res. 6770, and \$4,750 is budgeted under Res. 7435. The Consumer Price Index (CPI) increase is applied in each of the subsequent years per the School Services of California Dartboard.

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

First Prior Year (2023-24)	258,810.00		
Budget Year (2024-25)	262,419.00	1.39%	Yes
1st Subsequent Year (2025-26)	259,748.00	(1.02%)	No
2nd Subsequent Year (2026-27)	267,203.00	2.87%	Yes

**Explanation:**  
(required if Yes)

The budget for services and operating expenses is adjusted based on planned expenses and goals outlined in the LCAP; e.g. \$3,000 is budgeted under Res. 6266 for one-time professional development expenses in the budget year, and \$10,000 is budgeted under Res. 7435 for social-emotional education per the LCAP. The Consumer Price Index (CPI) increase is applied in each of the subsequent years per the School Services of California Dartboard.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2023-24)	378,805.00		
Budget Year (2024-25)	212,940.00	(43.79%)	Not Met
1st Subsequent Year (2025-26)	216,656.00	1.75%	Met
2nd Subsequent Year (2026-27)	216,651.00	0.00%	Not Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2023-24)	285,855.00		
Budget Year (2024-25)	319,214.00	11.67%	Met
1st Subsequent Year (2025-26)	296,387.00	(7.15%)	Not Met
2nd Subsequent Year (2026-27)	304,894.00	2.87%	Not Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Federal revenue in 2023-24 included \$13,492 in prior-year Impact Aid funding, and a budgeted \$75,000 in current-year Impact Aid funding. An application was not submitted for Impact Aid funding in 2024-25. Additionally, an application for Title VI Indian Education funding was not certified for 2024-25, resulting in a loss of \$4,000 in the budget year; however, this funding is included in the two subsequent years as it is anticipated that the district will apply for the funds. Staff will also apply for Impact Aid funding for the two subsequent years.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

2023-24 funding includes a one-time "Whale Tail" local grant of \$36,009, and a balance of \$3,842 in IPI grant funding (Resource 7422). The STRS On-Behalf budget is reduced from \$3,267 in 2023-24 to \$1,410 in 2024-25.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

Local revenue is budgeted as received. The budget for anticipated interest is reduced from \$18,468 in 2023-24 to \$6,000 in 2024-25.

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

**Explanation:**

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

The budget for supplies and materials is increased in the budget year as described within the LCAP, both within the unrestricted general fund and one-time resources; e.g. \$2,411 is budgeted under Res. 6762, \$3,022 is budgeted under Res. 6770, and \$4,750 is budgeted under Res. 7435. The Consumer Price Index (CPI) increase is applied in each of the subsequent years per the School Services of California Dartboard.

**Explanation:**

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

The budget for services and operating expenses is adjusted based on planned expenses and goals outlined in the LCAP; e.g. \$3,000 is budgeted under Res. 6266 for one-time professional development expenses in the budget year, and \$10,000 is budgeted under Res. 7435 for social-emotional education per the LCAP. The Consumer Price Index (CPI) increase is applied in each of the subsequent years per the School Services of California Dartboard.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

690,005.00
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b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

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

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

c. Net Budgeted Expenditures and Other Financing Uses

690,005.00	20,700.15	0.00	Status Not Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	71,000.00	0.00	87,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	481,459.68	624,923.30	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.00)
e. Available Reserves (Lines 1a through 1d)	552,459.68	624,923.30	86,999.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	395,036.68	543,366.42	641,109.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	395,036.68	543,366.42	641,109.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	139.9%	115.0%	13.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>46.6%</b>	<b>38.3%</b>	<b>4.5%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	135,498.88	225,350.19	N/A	Met
Second Prior Year (2022-23)	96,285.62	333,790.27	N/A	Met
First Prior Year (2023-24)	45,568.00	399,651.00	N/A	Met
Budget Year (2024-25) (Information only)	(19,010.00)	353,569.00		

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

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

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

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

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9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	388,138.00	416,960.80	N/A	Met
Second Prior Year (2022-23)	508,577.00	528,637.68	N/A	Met
First Prior Year (2023-24)	648,998.00	624,924.00	3.7%	Not Met
Budget Year (2024-25) (Information only)	670,492.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

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

2023-24 budget was updated in April and May, 2024, to determine estimated actuals as closely as possible. District expenditures in the unrestricted general fund were less than anticipated primarily due to the use of one-time restricted funding.

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

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

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

Fiscal Year	Ending Cash Balance General Fund	Status
	(Form CASH, Line F, June Column)	
Current Year (2024-25)	1,196,636.14	Met

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

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

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

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

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10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9	6	6
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

\_\_\_\_\_

\_\_\_\_\_

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

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	691,415.00	690,450.00	707,548.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	691,415.00	690,450.00	707,548.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	34,570.75	34,522.50	35,377.40
6. Reserve Standard - by Amount			

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	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	<b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>87,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	87,000.00	87,000.00	87,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	87,000.00	87,000.00	87,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.58%	12.60%	12.30%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>87,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

**Project Information:**  
(required if YES)



**S6. Long-term Commitments**

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

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

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

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

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

No

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

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

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

<b>TOTAL:</b>				<b>0</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
<b>Has total annual payment increased over prior year (2023-24)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

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

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

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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

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

N/A

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

**Explanation:**  
(required if Yes)

N/A

**S7. Unfunded Liabilities**

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

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

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

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

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

No

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

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

Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a. Total OPEB liability

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

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5 OPEB Contributions

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

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

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

d. Number of retirees receiving OPEB benefits

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

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

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

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

No
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2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

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**S8. Status of Labor Agreements**

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

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

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

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

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1.00	1.00	1.00	1.00

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

No negotiations. Certificated employees are unrepresented in Kashia ESD.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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


**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:


**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	2.00	1.00	1.00	1.00

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

No negotiations. Classified staff are unrepresented in Kashia ESD.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	1.00	1.00	1.00	1.00

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

No negotiations.; In 2023-24, the district has a part-time Superintendent who is a retiree in STRS; while the position is part-time, it is designated in the financial system as a 1.0 position. For 2024-25 and beyond, the district is planning for a full-time Principal/Reading Coach.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

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