

Kashia School District
31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

Agenda
Governing School Board
Wednesday, September 11, 2024
Kashia School District

Start End

1. Call to Order Board and Staff/Establishment of Quorum

Frances Johnson

Glenda Antone

Coleen McCloud

Charlene Pinola

2. Approval of Agenda

3. Public Comment on Non Agenda Items (Limit 5 minutes)

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comments to no more than 5 minutes each pursuant to Board policy. Public comment will be allowed on each specific agenda item prior to Board action thereon.

4. Consent Agenda

4.1 Approval of the Minutes from the August 14, 2024 Regular Board meeting
(pages 1-4)

4.2 Approval of Routine Budget Updates for the period of August 1, 2024-
August 31, 2024 *(there were none during the period indicated)-(page 5)*

4.3 Ratification of Accounts Payable Warrant Registers for the period of
August 1, 2024 – August 31, 2024 – *(page 6)*

5 Reports and Communications

5.1 Governing Board Members

5.2 Superintendent

5.3 PTO

6 Items Scheduled for Information and Discussion

None.

7. Items Schedules for Discussion and Action

7.1.1 Approval of the 2023-24 Unaudited Actuals Report (pages 7-60)

Background: On September 15th of each year, the District must file the Unaudited Actuals Financial Report which presents the prior fiscal year's financial activity through June 30. The report includes revenues, expenses, and ending fund balances for all funds operated by the District. The Unaudited Actuals Report is submitted to the Sonoma County Office of Education and the District's third-party auditors for review and submission to the State of California. The auditors use the report to produce the Audited Financial Statement which will be presented at the December Board meeting. This report, along with the final Audited Financial Statement for the prior year, will help the Board, Superintendent, and Chief Business Official continue to allocate financial resources to maximize student success.

Fiscal Impact: Staff will review the fiscal impact during the presentation.

7.2 Approval of Resolution 2025-02 Regarding the Gann Limit (pages 61-65)

Background: In November of 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, known as the Gann Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title I, beginning with Section 7900 of the Government Code, was then added to law to specify the process for calculating state and local government appropriation limits and appropriations subject to limitation under Article XII B of the Constitution. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local government and require that each entity of government formally "adopt" its appropriations limit for a given fiscal year.

Education Code sections 1629 and 42132 specify that by September 30 of each year, the District Board of Trustees shall adopt a resolution identifying their estimated appropriations limits for the current year, and their actual appropriations limit for the preceding year. The

Background: During the August 14, 2024 Regular Board meeting, the Board approved a Declaration of Need (DON) that was subsequently filed with the California Commission on Teacher Credentialing (CTC); however, the CTC notified staff that the DON could not be processed because it was ratified on the Consent Agenda instead of adopted/approved as a separate item. Per Title 5 California Code of Regulations § 80026, "A Declaration of Need for Fully Qualified Educators by a school district or charter school shall be adopted by the governing board in a regularly-scheduled, public meeting of the board. The entire Declaration of Need for Fully Qualified Educators shall be included in the board agenda and shall not be adopted by the board as part of a consent calendar."

7.4 Adoption/Approval of the Declaration of Need Form (pages 72-75)

Fiscal Impact: The new rate represents an increase of approximately \$770 compared with prior-year costs. The increase will be reflected in the 2024-25 First Interim Report that will be presented to the Board during the December 11, 2024 Regular Board meeting.

Background: The Kasha Band of Pomo Indians of Stewarts Point Rancharia provides food delivery services for students. The attached agreement outlines the terms of service. Delivery time is estimated at 4.5 hours per day, every Tuesday during the school year. In order to retain a driver, the rate is increased in 2024-25 from \$17.50 to \$22.00 per hour.

7.3 Approval of the Agreement for Services between the Kasha Band of Pomo Indians of Stewarts Point Rancharia and the Kasha Elementary School District for Food Delivery During the 2024-25 School Year (pages 66-71)

Fiscal Impact: None.

Attached is a copy of Resolution #2025-02, which adopts all Gann Limit Education Code requirements for the 2023-24 and 2024-25 fiscal years, as identified above.

The attached worksheet reflects a recalculated 2023-24 Gann Limit Appropriation for the district of \$163,938.50 and an estimated Gann Limit Appropriation for 2024-25 of \$225,543.49. The 2023-24 calculations include no adjustment to the district's limit of \$163,938.50.

documentation supporting the adopted resolution shall be made available to the public. It is not necessary to submit a copy of the Board resolution adopting the appropriations limit to the California Department of Education. However, if it is found that the district is in need of increasing its limitation, Section 7902.1 states that the school district shall notify the Director of Finance.

Consequently, the DON is brought back to the Board for adoption/approval as an Action item during the September 11, 2024 Regular Board meeting.

The California Commission on Teacher Credentialing (CTC) currently issues specific permits for individuals who are not fully credentialed, and these permits can be requested by the district when there is an acute staffing need. Credentials that are included in the Declaration of Need are Emergency, BCLAD/CLAD/English Learner Authorization and Resource Specialist Permits, and Limited Assignment Permits for Multiple Subject, Single Subject, and Special Education.

The Declaration of Need (DOC) will allow the newly hired Classroom Teacher (Notice of Employment was approved during the August 14, 2024 Regular Board meeting) to apply for a General Education Limited Assignment Permit (GELAP) which is required while the employee is working to attain the Multiple Subjects Credential as a condition of employment. Once the Sonoma County Office of Education (SCOE) receives the adopted/approved DON and GELAP application, they will issue a Temporary County Certificate (TCC) which will allow the employee to serve in the position while the GELAP is processed by CTC. The District will also file the DON with the CTC following Board adoption/approval.

Fiscal Impact: None.

- 8. Items Scheduled for Future Board Meetings
 - 8.1 Board Policies
 - 8.2 First Interim Report
 - 8.3 Audit Report

10. Adjournment

Next Board Meeting: Wednesday, October 9, 2024

4:00 p.m.

Kashia School District
31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

Minutes
Governing School Board
Wednesday, August 14, 2024
Kashia School District

Start: 4:13 p.m. End: 5:02 p.m.

1. Call to Order Board and Staff/Establishment of Quorum

Glenda Antone: Present
Coleen McCloud: Present
Charlene Pinola: Present
Frances Johnson: Present
Andi Stubbs, Consultant: Present

2. Approval of Agenda: The Board approved the agenda as presented. Motion by Trustee McCloud, second by Trustee Antone. Approved unanimously.

3. Public Comment on Non Agenda Items: There was no public comment.

4. Consent Agenda
4.1 Approval of the Minutes from the June 26, 2024 Special Board Meetings (pages 1-4)
4.2 Approval of the Quarterly Williams Reports for 2023-24; Quarter 4 (page 5)
4.3 Approval of Routine Budget Updates for the period of June 1, 2024 – July 31, 2024 (pages 6-7)
4.4 Ratification of Accounts Payable Warrant Registers for the period of June 1, 2024 – June 30, 2024 (page 8)
4.5 Ratification of Accounts Payable Warrant Registers for the period of July 1, 2024 – July 31, 2024 (page 9)
4.6 Approval of the 2024-25 Notice of Employment for the Classroom Teacher (pages 10-11)
4.7 Approval of the 2024-25 Notice of Employment for the Literacy Coach/Reading Specialist (pages 12-13)

Approval of the 2024-25 Revised Local Control and Accountability Plan (LCAP) (pages 17-91): Staff reviewed the revised LCAP with the Board, explaining that it went through a routine review by the Sonoma County Office of Education (SCOE), and several substantive edits were requested, which require re-approval by the Board. The most notable revision was having Goal #2 displayed in the report. While Goal #2 was covered in the LCAP

7 Items Schedules for Discussion and Action

2024-25 Enrollment Update (page 16): The Board reviewed the "P2" and P-Annual attendance reports for 2023-24 and discussed enrollment projections for 2024-25 (seven students enrolled to-date). If the district falls below 6.0 Average Daily Attendance, it could go into lapsation.

6 Items Scheduled for Information and Discussion

5.3 PTO: No report other than the back-to-school barbeque is scheduled for August 21, 2024.

5.2 Superintendent: Reported on August 14 staff workday activities; collaboration went well. Welcome back BBQ is scheduled for Wed. August 21. Provided an enrollment update (seven students enrolled to-date), and shared that a new page on the district website will be created entitled "Why Kashia?" Will be used to capture a photo documentary about Kashia's educational programs. Board members were asked to share five animals and five plants that are important culturally, for which the students can learn the words in the Pomo-Kashia language.

5 Reports and Communications

The Consent Agenda was approved in one motion by Trustee Antone. Second by Trustee McCloud. Approved unanimously.

- 4.9 Approval of the Declaration of Need Form (page 15)
- 4.8 Approval of the 2024-25 Notice of Employment for the Classified Support Position (page 14)

- 7.2 Approve Resolution 2025-01 Adopting a Conflict-of-Interest Code (**pages 92-97**): The Board was asked to review and approve Resolution 2025-01 Adopting a Conflict-of-Interest Code. There were no changes compared with the most recent conflict-of-interest code approved by the Board. Motion by Trustee McCloud, second by Trustee Pinola. Passed unanimously.
- 7.3 Approval of 2024-25 Classified Salary Schedule (**page 98**): The Board approved a salary schedule for the Classified Support position for 2024-25, which is aligned with the 2023-24 salaries for classified staff among other coastal schools (e.g. no 2024-25 Cost-of-Living Adjustment {COLA} is applied at this time). Motion by Trustee Pinola, second by Trustee McCloud. Passed unanimously.
- 7.4 Approval of an Expenditure Plan for the 2023-24 and 2024-25 Prop 28 Art and Music in Schools (AMS) Funding (**page 99**): Staff presented information about the required Prop 28 Art and Music in Schools (AMS) expenditure plan. Based on Board and staff input, the \$1,511 annual revenue will be spent on art and music supplies. Motion by Trustee McCloud, second by Trustee Pinola. Passed unanimously.
- 7.5 Approval of an Independent Contractor Services Agreement with Robert Sibley for Cultural Education (**pages 100-107**): The Board was asked to approve an independent contractor services agreement with Robert Sibley for the 2024-25 school year, at an increased rate of \$35 per hour (compared with \$30 per hour in 2023-24). Staff explained that the current budget of \$8,000 should be adequate to cover just the costs for cultural education, e.g. instruction in weaving, etc. (not including reimbursement for any needed supplies, etc.). If the budget needs to be adjusted, a contract amendment will be brought to the board for review and consideration of approval. Motion by Trustee Antone, second by Trustee Pinola. Passed unanimously.

2:30 p.m.

Next Board Meeting: Wednesday, September 11, 2024

10. Adjournment

- 8.1 Board Policies
- 8.2 Contracts and MOU's for 2024-25
- 8.3 Unaudited Actuals
- 8.4 Gann Limit Resolution

8. Items Scheduled for Future Board Meetings

Approval of an Independent Contractor Services Agreement with Mary Allen for Instructional and Administrative Support Services (pages 116-124): Mary Allen provided student testing and consultative services during the 2023-24 school year. Staff requested that the Board approve an Independent Contractor Services Agreement with Ms. Allen for 2024-25 to include student testing services, professional development and mentoring for staff, support in the development of the annual Local Control and Accountability Plan (LCAP update), consultative services related to curriculum instruction, e.g. textbook adoptions, and completion of the district's annual safety plan as described in the proposed scope of work (Exhibit A). Services are provided at a rate of \$80.00 per hour with a not-to-exceed amount of \$15,000. The 2024-25 Original Budget will need to be increased by \$5,000 to cover the estimated cost of these services. The increase will be included in the 2024-25 First Interim Report, which will be presented to the Board during the December 12, 2024 Regular Board meeting. Motion by Trustee McCloud, second by Trustee Pinola. Passed unanimously.

7.7

Approval of an Independent Contractor Services Agreement with Janet Van Winkle for Special Education (Resource Specialist) Support (pages 108-115): The Board was asked to approve an independent contractor services agreement with Janet Van Winkle for the 2024-25 school year, at an increased rate of \$70 per hour (compared with \$60 per hour in 2023-24). The recommended increase will replace reimbursement for travel expenses and provide compensation that is commensurate with the level of training required to provide the services. Staff explained that the current budget of \$12,000 (restricted Special Education funding) should be sufficient to cover the expected costs for 2024-25. Motion by Trustee Antone, second by Trustee Pinola. Passed unanimously.

7.6

Effective

| JE # | Account | JE Trans Date | JE Posted | Description | Comment | From | To |
|------|---------|---------------|-----------|-------------|---------|------|----|
|------|---------|---------------|-----------|-------------|---------|------|----|

Total for Org

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 46, JE Type = B, Starting Transaction Date = 8/1/2024, Ending Transaction Date = 8/31/2024, Unposted JEs? = Y, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)



Checks Dated 08/01/2024 through 08/31/2024

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|--------------------------------------|-------------|---|-----------------|------------------|
| 2043877 | 08/02/2024 | Point Arena Schools | 01-5807 | Presence Learning - SLP, 2023-24 Services | | 5,432.47 |
| 2043878 | 08/02/2024 | Ryland Consulting | 01-5800 | June, 2024 hours | | 4,440.00 |
| 2044763 | 08/07/2024 | Aeries Software | 01-4340 | 2024-25 Aeries Subscription | | 1,467.43 |
| 2044764 | 08/07/2024 | Frontier Communications | 01-5911 | Phone costs, July, 2024 | | 286.37 |
| 2044765 | 08/07/2024 | Gualala Supermarket | 01-4700 | Food costs | | 207.08 |
| 2045935 | 08/14/2024 | Andrea Stubbs | 01-4350 | Reimbursement, office supplies | | 54.48 |
| 2045936 | 08/14/2024 | Discovery Education | 01-4110 | Science materials | | 1,100.24 |
| 2045937 | 08/14/2024 | Michele Taylor-Jones | 01-5862 | Reimbursement, fingerprinting services | | 79.00 |
| 2045938 | 08/14/2024 | Point Arena Schools | 01-5807 | April, 2024 Invoice, Presence Learning | | 492.48 |
| 2045939 | 08/14/2024 | Ryland Strategic Business Consulting | 01-5831 | July, 2024 Flat Rate | | 4,500.00 |
| 2047076 | 08/21/2024 | Frances Johnson | 01-4700 | Food, Staff Development & Board Meeting Meetings | 166.21 | |
| 2047077 | 08/21/2024 | Kashia Band of Pomo Indians | | Staff Development Day lunch | 175.06 | 341.27 |
| 2047078 | 08/21/2024 | Gene Parrish | 01-5800 | Lunch delivery, May-June, 2024 | | 472.50 |
| 2047079 | 08/21/2024 | Recology Sonoma Marin | 01-5200 | SPED reimbursement | | 749.92 |
| 2047080 | 08/21/2024 | Sonoma Cty, Dept Health Servs | 01-5560 | August, 2024 waste collection | | 9.38 |
| 2047081 | 08/21/2024 | Stephan Roatch Accountancy | 01-5800 | Food Svcs. Inspection, Annual | | 1,025.00 |
| 2047082 | 08/21/2024 | Whitney Badgett | 01-5821 | 2023-24 Audit - progress billing #2 | | 6,900.00 |
| 2048540 | 08/28/2024 | Gene Parrish | 01-5862 | Fingerprinting services - reimbursement | | 79.00 |
| 2048541 | 08/28/2024 | Gene Parrish | 01-5201 | Home2Suites-stay on 08/22/2024 mileage, 08/19/2024-08/23/2024-456 miles | | 202.89 |
| | | | | | | 305.52 |
| | | | | | | <u>28,145.03</u> |

Fund Recap

| Fund | Description | Check Count | Expensed Amount |
|------|---------------------------|-------------|-------------------------|
| 01 | General Fund | 19 | 28,145.03 |
| | Total Number of Checks | 19 | 28,145.03 |
| | Less Unpaid Tax Liability | | .00 |
| | Net (Check Amount) | | <u>28,145.03</u> |

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

046 - Kashia

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UNAUDITED ACTUALS REPORT

- The 2023-24 Unaudited Actuals Report is the District's final budget report for 2023-24, until the Annual Financial Report (audit) is completed and presented in December
- The Unaudited Actuals Report shows the final revenues and expenditures for the District, for the 2023-24 fiscal year

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1

2023-24 UNAUDITED ACTUALS REPORT
Kashia Elementary School District

PREPARED FOR THE
REGULAR BOARD MEETING
SERIES II 0114
PREPARED BY ANDI STUBBS, CFO

| | |
|------------|-----------|
| 573.30 | 6001 |
| 6,058.30 | 6001 |
| 6,593.09 | 6001 |
| 3,628.09 | 6001 |
| 3,628.09 | 45 |
| 23,628.09 | 45 |
| 121,303.09 | 6001 |
| 18,843.09 | 6001 |
| 11,794.09 | 6001 |
| 1,000.00 | 22,798.09 |
| 2,603 | |

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Biggest changes in revenue since 2023-24 Adopted Budget

| Fund 01 - General Fund | | Adopted Budget | Revised Budget |
|------------------------------------|--------------------------------|-------------------|-------------------|
| Object | Description | | |
| LCFF Revenue Sources | | | |
| 8011 | Revenue Limit St Aid-Curr Year | 146,044.00 | 146,044.00 |
| 8012 | Education Protection Account | 21,147.00 | 21,147.00 |
| 8019 | Revenue Limit St Aid-prior Yrs | 5,125.00 | 5,125.00 |
| 8021 | Home Owners Exemption | 500.00 | 592.00 |
| 8022 | Timber Yield Tax | 590.00 | 596.00 |
| 8041 | Secured Tax Rolls | 115,337.00 | 130,981.00 |
| 8042 | Unsecured Roll Taxes | 3,500.00 | 4,007.00 |
| 8043 | Prior Years' Taxes | 2,000.00 | 7.00 |
| 8044 | Supplemental Taxes | 2,000.00 | 1,904.00 |
| 8045 | Ed Revenue Augment Fund (grat) | 2,224.00 | 1,303.00 |
| Total LCFF Revenue Sources | | 311,472.00 | 311,706.00 |
| Federal Revenue | | | |
| 8110 | Maint & Oper (pub Law 81-874) | 75,860.00 | 153,038.00 |
| Total Federal Revenue | | 75,000.00 | 153,038.00 |
| Other State Revenues | | | |
| 8550 | Mandated Cost Reimbursements | 300.00 | 258.00 |
| 8560 | State Lottery Revenue | 1,600.00 | 1,331.00 |
| 8590 | All Other State Revenues | 1,900.00 | 4,457.00 |
| Total Other State Revenues | | 1,900.00 | 6,046.00 |
| Other Local Revenue | | | |
| 8660 | Interest | 6,000.00 | 41,708.00 |
| 8662 | Fair Value Adjustment | | 22,018.00 |
| 8699 | All Other Local Revenues | 4,000.00 | 2,483.00 |
| Total Other Local Revenue | | 10,000.00 | 66,189.00 |
| Total Year To Date Revenues | | 398,372.00 | 538,979.00 |

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UNRESTRICTED GENERAL FUND, 2023-24 FUND

| | |
|---|-----------|
| Beginning Balance | \$624,923 |
| REVENUES | \$538,978 |
| EXPENDITURES | \$356,119 |
| Excess (Deficiency) of Revenue over Expenditures | \$182,859 |
| Other Financing Sources/Uses (Transfers/Contributions): | \$0 |
| Increase/(Decrease) In Fund Balance | \$182,859 |
| Total Reserve: | |
| Ending Fund Balance, June 30 | \$807,783 |
| Nonspendable/Restricted/Assigned/Min. Reserve: | \$76,000 |
| Unassigned/Unappropriated Amount: | \$731,782 |

Total Reserve: 158%

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| RESTRICTED GENERAL FUND, 2023-24 | |
|---|-----------|
| FUND 01 - GENERAL FUND | |
| Beginning Balance | \$511,042 |
| REVENUES | \$176,242 |
| EXPENDITURES | \$155,082 |
| Excess (Deficiency) of Revenue over Expenditures | \$21,160 |
| Other Financing Sources/Uses (Transfers/Contributions): | \$0 |
| Increase/(Decrease) In Fund Balance | \$21,160 |
| Ending Fund Balance, June 30 | \$532,202 |
| Restricted Reserve: | \$532,202 |
| Unassigned/Unappropriated Amount: | \$0 |

UNRESTRICTED - OTHER COMMENTS

- Unrestricted expenses were higher by a net of \$32,684 compared with the 2023-24 Adopted Budget
- The net increase to the unrestricted fund balance grew from an estimated to \$74,936 to actuals of \$182,859 compared with the 2023-24 Adopted Budget:

| Sources | |
|-------------------------------------|------------|
| A. Revenues | 398,372.00 |
| B. Expenditures | 323,436.00 |
| C. Subtotal (Revenue LESS Expense) | 74,936.00 |
| D. Other Financing Sources and Uses | 182,859.00 |

RECOMMENDATION AND NEXT STEPS



Recommendation:

- Approve the 2023-24 Unaudited Actuals Report

Next Steps:

- Forward the 2023-24 Unaudited Actuals Report to the Sonoma County Office of Education, the California Department of Education, and the District's Auditors
- Use the data from the 2023-24 Unaudited Actuals Report to continue to refine the 2024-25 Budget, and inform the development of the 2025-26 Budget


RESTRICTED FUND BALANCES

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------------|---|---------------------------|-------------------|
| 2033 | Expanded Learning Opportunities Program | 50,429.00 | 50,429.00 |
| 5211 | Library, Courses and Reading Specialist Grant Program | 450,000.00 | 450,000.00 |
| 5212 | Education Ethics Grant, FY 2021-22 | 2,183.55 | 189.56 |
| 5245 | Mental Health-Related Services | 307.00 | 378.00 |
| 5247 | Special Education Early Intervention Program Grant | 6,166.00 | 12,352.00 |
| 5252 | Acc., Techn. and Instructional Materials Development Block Grant | 4,483.71 | 2,028.37 |
| 5270 | Ass. and Maint. in Schools (METS)-Funding Continuity and Accountability Act (Prop. 203) | 1,511.00 | 0.00 |
| 2452 | Learning Recovery Emergency Block Grant | 15,508.00 | 608.00 |
| 5045 | Char. Pledged Local | 71.00 | 71.00 |
| Total Restricted Balance | | 529,505.26 | 472,309.32 |

Unaudited Actuals General Fund Sonoma County
 Exhibit: Restricted Balance Detail 6/14/24 6/14/24

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2023-24
UNAUDITED
ACTUALS



The image shows a close-up of wooden letter tiles arranged on a wooden surface. The tiles are spelling out the word 'QUESTIONS' in a slightly curved line. The letters are white with black outlines. The background is a light-colored wooden surface with a visible grain. The photograph is framed by a black border.

Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| Form | Description | Value |
|-------|---|---------------------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 52.13% |
| ESMOE | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met 0.00% 0.00% |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | \$0.00 |
| ICR | Adjusted Appropriations Limit | \$163,938.50 |
| | Appropriations Subject to Limit | \$163,938.50 |
| | Limit pursuant to Government Code Section 7906 and EC 42132. Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval. | 7.60% |

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed:

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed:

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Cindy Gordon

Name

Fiscal Management Advisor

Title

707-524-2632

Telephone

cgordon@scoe.org

E-mail Address

Andrea S. Stubbs

Name

Chief Business Official

Title

707-204-9794

Telephone

andi@rylandsbc.com

E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70888 0000000
Form 01
EBAW3KCU7R(2023-24)

| Description | Object Codes | Resource Codes | 2023-24 Unaudited Actuals | | | | 2024-25 Budget | | | |
|---|--------------|----------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|--------------|--|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff C & F | |
| A. REVENUES | | | | | | | | | | |
| 1) LCF Sources | 8010-8099 | | 311,705.15 | 5,887.00 | 317,592.15 | 326,708.00 | 5,281.00 | 331,989.00 | 4.6% | |
| 2) Federal Revenue | 8100-8289 | | 155,038.00 | 31,407.00 | 186,445.00 | 0.00 | 25,731.00 | 25,731.00 | -86.2% | |
| 3) Other State Revenue | 8300-8599 | | 6,045.80 | 30,154.06 | 36,199.86 | 1,851.00 | 60,031.00 | 61,902.00 | 71.0% | |
| 4) Other Local Revenue | 8600-8799 | | 66,189.17 | 108,994.00 | 175,183.17 | 6,000.00 | 119,307.00 | 125,307.00 | -28.5% | |
| 5) TOTAL, REVENUES | | | 538,978.12 | 176,242.06 | 715,220.18 | 334,569.00 | 210,370.00 | 544,929.00 | -23.8% | |
| B. EXPENDITURES | | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 108,270.48 | 24,532.62 | 132,803.10 | 121,688.00 | 95,734.00 | 217,422.00 | 63.7% | |
| 2) Classified Salaries | 2000-2999 | | 45,663.03 | 49,692.03 | 95,355.06 | 7,500.00 | 47,725.00 | 55,225.00 | -42.1% | |
| 3) Employee Benefits | 3000-3999 | | 57,010.23 | 29,464.73 | 86,474.96 | 38,547.00 | 59,465.00 | 96,012.00 | 11.0% | |
| 4) Books and Supplies | 4000-4999 | | 21,477.76 | 1,933.93 | 23,411.69 | 36,948.00 | 19,847.00 | 56,795.00 | 142.6% | |
| 5) Services and Other Operating Expenditures | 5000-5999 | | 120,155.38 | 49,279.82 | 169,435.20 | 147,344.00 | 115,075.00 | 262,419.00 | 54.9% | |
| 6) Capital Outlay | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 7) Other Outlay (excluding Transfers of Indirect Costs) | 7100-7299 | | 3,542.00 | 179.00 | 3,721.00 | 3,542.00 | 0.00 | 3,542.00 | -4.8% | |
| 8) Other Outlay - Transfers of Indirect Costs | 7300-7399 | | 350,118.88 | 155,082.13 | 511,201.01 | 353,569.00 | 337,846.00 | 691,415.00 | 35.3% | |
| 9) TOTAL, EXPENDITURES | | | 808,859.24 | 21,159.93 | 829,019.17 | 715,220.18 | 511,201.01 | 1,226,421.00 | -171.8% | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A - B) | | | 182,859.24 | 21,159.93 | 204,019.17 | (19,010.00) | (127,476.00) | (146,486.00) | -171.8% | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | |
| 1) Intrafund Transfers | 8900-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| a) Transfers In | | | 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 | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| a) Sources | | | 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% | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D) | | | 182,859.24 | 21,159.93 | 204,019.17 | (19,010.00) | (127,476.00) | (146,486.00) | -171.8% | |
| F. FUND BALANCE, RESERVES | | | | | | | | | | |
| 1) Beginning Fund Balance | 9791 | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 532,202.32 | 1,339,984.86 | 18.0% | |
| a) As of July 1 - Unaudited | | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 532,202.32 | 1,339,984.86 | 18.0% | |
| 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) | | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 532,202.32 | 1,339,984.86 | 18.0% | |
| d) Other Reservations | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 532,202.32 | 1,339,984.86 | 18.0% | |
| 2) Ending Balance, June 30 (E + F1e) | | | 807,782.54 | 532,202.32 | 1,339,984.86 | 788,772.54 | 404,726.32 | 1,193,498.86 | -10.9% | |
| Components of Ending Fund Balance | | | | | | | | | | |
| a) Nonspendable | 9711 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Revolving Cash | 9712 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Stores | 9713 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Prepaid Items | 9719 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Others | 9740 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| b) Restricted | 9740 | | 0.00 | 532,202.32 | 532,202.32 | 0.00 | 412,390.32 | 412,390.32 | -22.5% | |
| c) Committed | 9760 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Stabilization Arrangements | 9760 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Commitments | 9780 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| d) Assigned | 9780 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Assignments | 9780 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| e) Unassigned/Unappropriated | 9789 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Reserve for Economic Uncertainties | 9790 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Unassigned/Unappropriated Amount | 9790 | | 807,782.54 | 0.00 | 807,782.54 | 788,772.54 | (7,664.00) | 781,108.54 | -3.3% | |
| G. ASSETS | | | | | | | | | | |
| 1) Cash | 9110 | | 841,130.77 | 995,600.22 | 1,436,730.99 | 1,436,730.99 | 0.00 | 1,436,730.99 | 0.0% | |
| a) In County Treasury | | | 841,130.77 | 995,600.22 | 1,436,730.99 | 1,436,730.99 | 0.00 | 1,436,730.99 | 0.0% | |
| (1) Fair Value Adjustment to Cash in County Treasury | 9111 | | (20,166.00) | 0.00 | (20,166.00) | 0.00 | 0.00 | 0.00 | 0.0% | |
| b) In Banks | 9120 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| c) In Revolving Cash Account | 9130 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| d) With Fiscal Agent/Trustee | 9135 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| e) Collections Awaiting Deposit | 9140 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 2) Investments | 9150 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 3) Accounts Receivable | 9200 | | 5,775.67 | 42,259.28 | 48,034.95 | 48,034.95 | 0.00 | 48,034.95 | 0.0% | |
| 4) Due from Grantor Government | 9290 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 5) Due from Other Funds | 9310 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 6) Stores | 9320 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |

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| Description | Object Codes | Resources Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | |
|--|--------------|-----------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| | | | Unrestricted | Restricted | Total Fund col. A + B | Unrestricted | Restricted | Total Fund col. D + E |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7) Prepaid Expenditures | 9330 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8) Other Current Assets | 9340 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9) Lease Receivable | 9380 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10) TOTAL ASSETS | | | 826,740.44 | 637,699.50 | 1,464,599.94 | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | 9490 | | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1) Deferred Outflows of Resources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| I. LIABILITIES | | | 9500 | | | | | |
| 1) Accounts Payable | | | 7,821.90 | 0.00 | 7,821.90 | | | |
| 2) Due to Grantor Governments | | | 11,130.00 | 109,021.10 | 120,151.10 | | | |
| 3) Due to Other Funds | | | 0.00 | 0.00 | 0.00 | | | |
| 4) Current Loans | | | 0.00 | 0.00 | 0.00 | | | |
| 5) Unearned Revenue | | | 0.00 | 636.00 | 636.00 | | | |
| 6) TOTAL LIABILITIES | | | 18,951.90 | 109,657.10 | 124,915.00 | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | 9690 | | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1) Deferred Inflows of Resources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| K. FUND EQUITY | | | 807,782.54 | 532,202.32 | 1,339,984.86 | | | |
| Ending Fund Balance, June 30 | | | | | | | | |
| (must agree with line F.2) (G10 + H2) - (I6 + J2) | | | | | | | | |
| L.C.F.F. SOURCES | | | 8011 | | | | | |
| Principal Appointment | | | 146,044.00 | 0.00 | 146,044.00 | 170,184.00 | 0.00 | 170,184.00 |
| State Aid - Current Year | | | 26,272.00 | 0.00 | 26,272.00 | 25,873.00 | 0.00 | 25,873.00 |
| Year | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Aid - Prior Years | | | 591.72 | 0.00 | 591.72 | 597.00 | 0.00 | 597.00 |
| Tax Relief Subventions | | | 595.79 | 0.00 | 595.79 | 306.00 | 0.00 | 306.00 |
| Homeowners' Exemptions | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Timber Yield Tax | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Subventions/In-Lieu Taxes | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| County & District Taxes | | | 130,980.88 | 0.00 | 130,980.88 | 122,274.00 | 0.00 | 122,274.00 |
| Secured Roll Taxes | | | 4,006.85 | 0.00 | 4,006.85 | 4,228.00 | 0.00 | 4,228.00 |
| Unsecured Roll Taxes | | | 6.85 | 0.00 | 6.85 | 0.00 | 0.00 | 0.00 |
| Prior Years' Taxes | | | 1,904.06 | 0.00 | 1,904.06 | 1,833.00 | 0.00 | 1,833.00 |
| Supplemental Taxes | | | 1,303.00 | 0.00 | 1,303.00 | 1,413.00 | 0.00 | 1,413.00 |
| Education Revenue Augmentation Fund (ERAF) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Redevelopment Funds (SB 617/699/1992) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Penalties and Interest from Delinquent Taxes | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Funds (EC 41604) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Royalties and Bonuses | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other In-Lieu Taxes | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: Non-L.C.F.F. (50%) Adjustment | | | 311,705.15 | 0.00 | 311,705.15 | 326,708.00 | 0.00 | 326,708.00 |
| Subtotal, L.C.F.F. Sources | | | 311,705.15 | 0.00 | 311,705.15 | 326,708.00 | 0.00 | 326,708.00 |
| L.C.F.F. Transfers | | | 8091 | | | | | |
| Unrestricted L.C.F.F. Transfers - Current Year | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers to Charter Schools in Lieu of Property Taxes | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8096 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8097 | | | 5,687.00 | 0.00 | 5,687.00 | 5,281.00 | 0.00 | 5,281.00 |
| Property Tax Transfers | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| L.C.F.F./Revenue Limit Transfers - Prior Years | | | 311,705.15 | 5,687.00 | 317,392.15 | 326,708.00 | 5,281.00 | 331,989.00 |
| 8099 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL, L.C.F.F. SOURCES | | | 311,705.15 | 5,687.00 | 317,392.15 | 326,708.00 | 5,281.00 | 331,989.00 |
| FEDERAL REVENUE | | | 8110 | | | | | |
| Maintenance and Operations | | | 155,038.00 | 0.00 | 155,038.00 | 0.00 | 0.00 | 0.00 |
| 8110 | | | 0.00 | 5,731.00 | 5,731.00 | 0.00 | 5,731.00 | 5,731.00 |
| Special Education Entitlement | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8182 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Education Discretionary Grants | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8220 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Child Nutrition Programs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8221 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Donated Food Commodities | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8280 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Forest Reserve Funds | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8270 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Wildfire Reserve Funds | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8281 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interagency Contracts Between LEAs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8285 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8287 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pass-Through Revenues from Federal Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3010 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Title I, Part A, Basic | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8290 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Title I, Part D, Local Delinquent Programs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8290 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Title II, Part A, Supporting Effective Instruction | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8290 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Title II, Part A, Supporting Effective Instruction | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8290 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Title III, Immigrant Student Program | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8290 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



| Description | Object Codes | Resource Codes | 2023-24 Unaudited Actuals | | | | 2024-25 Budget | | | |
|--|--------------|--|---------------------------|------------|-----------------------|------------------|----------------|-----------------------|--------------|--|
| | | | Unrestricted | Restricted | Total Fund col. A + B | Unrestricted (D) | Restricted (E) | Total Fund col. D + E | % Diff C & F | |
| Thile III, English Learner Program | 4203 | 4610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Public Charter Schools Grant Program (PCSGP) | 8290 | 4610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Other NCLB / Every Student Succeeds Act | 8290 | 3040, 3060, 3081, 3110, 3150, 3155, 4123, 4124, 4126, 4127, 4128, 5830 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Career and Technical Education | 8290 | 3500-3599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| TOTAL, FEDERAL REVENUE | 8290 | All Other | 155,038.00 | 31,407.00 | 186,445.00 | 0.00 | 25,731.00 | 25,731.00 | -66.2% | |
| OTHER STATE REVENUE | 8319 | 6360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Special Education Master Plan | 8319 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Current Year | 8319 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Prior Years | 8319 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| All Other State Apportionments - Current Year | 8319 | All Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| All Other State Apportionments - Prior Years | 8319 | All Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Child Nutrition Programs | 8520 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Mandated Costs Reimbursements | 8550 | | 258.00 | 0.00 | 258.00 | 403.00 | 0.00 | 403.00 | 56.2% | |
| Lottery - Unrestricted and Instructional Materials | 8560 | | 1,330.80 | 705.51 | 2,036.31 | 1,448.00 | 589.00 | 2,037.00 | 0.0% | |
| Tax Relief Subventions | 8575 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Restricted Levies - Other | 8575 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Homeowners' Exemptions | 8575 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Other Subventions/In-Lieu Taxes | 8575 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Pass-Through Revenues from | 8587 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| State Sources | 8590 | 6010 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| After School Education and Safety (ASES) | 8590 | 6030 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Charter School Facility Grant | 8590 | 6650, 6680, 6695 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Drug/Alcohol/Tobacco Funds | 8590 | 6230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| California Clean Energy Jobs Act | 8590 | 6387 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Career Technical Education Incentive Grant Program | 8590 | 7210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| American Indian Early Childhood Education | 8590 | 7370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Specialized Secondary | 8590 | All Other | 4,457.00 | 29,448.55 | 33,905.55 | 0.00 | 59,462.00 | 59,462.00 | 75.4% | |
| TOTAL, OTHER STATE REVENUE | 8590 | All Other | 6,045.80 | 30,154.06 | 36,199.86 | 1,851.00 | 60,051.00 | 61,902.00 | 71.0% | |
| OTHER LOCAL REVENUE | 8615 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Secured Roll | 8615 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Unsecured Roll | 8616 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Prior Years Taxes | 8617 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Supplemental Taxes | 8618 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Non-Ad Valorem Taxes | 8621 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Parcel Taxes | 8621 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Other | 8622 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Community Redevelopment Funds Not Subject to LCF Deduction | 8625 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Penalties and Interest from Delinquent Non-LCF Taxes | 8629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Sales | 8631 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Sale of Equipment/Supplies | 8631 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Sale of Publications | 8632 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Food Service Sales | 8634 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| All Other Sales | 8639 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Leases and Rentals | 8650 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Interest | 8660 | | 63,726.07 | 0.00 | 63,726.07 | 6,000.00 | 0.00 | 6,000.00 | -90.6% | |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Fees and Contracts | 8671 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Adult Education Fees | 8672 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Non-Resident Students | 8672 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Transportation Fees from Individuals | 8675 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Agency Services | 8677 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Mitigation/Developer Fees | 8681 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| All Other Fees and Contracts | 8689 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |

| Description | Object Codes | 2023-24 Unaudited Actuals | | | | 2024-25 Budget | | | |
|--|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|-------------------------------|--|
| | | (A) Unrestricted | (B) Restricted | (C) Total Fund col. A + B | (D) Unrestricted | (E) Restricted | (F) Total Fund col. D + E | (G) % Diff Column C & F | |
| 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 | 2,463.10 | 71.00 | 2,534.10 | 0.00 | 0.00 | 0.00 | -100.0% | |
| Tuition | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers in | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From Districts or Charter Schools | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From County Offices | 8792 | 108,923.00 | 108,923.00 | 108,923.00 | 119,307.00 | 119,307.00 | 119,307.00 | 9.5% | |
| From JFAs | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| RCC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From County Offices | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From JFAs | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From County Offices | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From JFAs | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Transfers in from All Others | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From JFAs | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From County Offices | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From Districts or Charter Schools | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Local Revenue | 8799 | 66,189.17 | 108,994.00 | 175,183.17 | 6,000.00 | 119,307.00 | 125,307.00 | -28.5% | |
| Other Certified Salaries | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Certified Supervisors' and Administrators' Salaries | 1300 | 50,544.00 | 50,544.00 | 50,544.00 | 0.00 | 0.00 | 50,544.00 | 0.0% | |
| Certified Pupil Support Salaries | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Certified Teachers' Salaries | 1100 | 57,726.48 | 24,532.62 | 82,259.10 | 71,144.00 | 95,734.00 | 166,878.00 | 102.9% | |
| Classified Salaries | | | | | | | | | |
| Classified Instructional Salaries | 2100 | 43,583.03 | 49,692.03 | 93,275.06 | 0.00 | 47,725.00 | 47,725.00 | -46.8% | |
| 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% | |
| General, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Classified Salaries | 2900 | 2,100.00 | 2,100.00 | 2,100.00 | 7,500.00 | 7,500.00 | 7,500.00 | 257.1% | |
| Other Classified Salaries | | | | | | | | | |
| TOTAL CLASSIFIED SALARIES | | 45,663.03 | 49,692.03 | 95,355.06 | 7,500.00 | 47,725.00 | 55,225.00 | -42.1% | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | 3101-3102 | 15,711.52 | 1,342.00 | 17,053.52 | 17,485.00 | 15,738.00 | 33,221.00 | 94.8% | |
| PERS | 3201-3202 | 12,422.19 | 12,458.21 | 24,880.40 | 1,680.00 | 12,944.00 | 14,624.00 | -41.2% | |
| OASDI/Medicare/Alternative | 3301-3302 | 5,648.02 | 3,572.13 | 9,220.15 | 2,521.00 | 4,651.00 | 7,172.00 | -22.2% | |
| Health and Welfare Benefits | 3401-3402 | 21,168.00 | 11,560.00 | 32,728.00 | 13,248.00 | 24,746.00 | 37,994.00 | 16.1% | |
| Unemployment Insurance | 3501-3502 | 81.34 | 23.38 | 104.72 | 68.00 | 62.00 | 130.00 | 24.1% | |
| Workers' Compensation | 3601-3602 | 1,979.16 | 509.01 | 2,488.17 | 1,545.00 | 1,326.00 | 2,871.00 | 15.4% | |
| OP&B, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| OP&B, 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% | |
| TOTAL EMPLOYEE BENEFITS | | 57,010.23 | 29,464.73 | 86,474.96 | 36,547.00 | 59,465.00 | 96,012.00 | 11.0% | |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 0.00 | 0.00 | 0.00 | 1,000.00 | 2,441.00 | 3,441.00 | 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 | 19,405.41 | 1,933.93 | 21,339.34 | 29,448.00 | 15,936.00 | 45,384.00 | 112.7% | |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.00 | 2,500.00 | 1,500.00 | 4,000.00 | New | |
| Food | 4700 | 2,072.35 | 0.00 | 2,072.35 | 4,000.00 | 0.00 | 4,000.00 | 93.0% | |
| TOTAL BOOKS AND SUPPLIES | | 21,477.76 | 1,933.93 | 23,411.69 | 36,948.00 | 19,847.00 | 56,795.00 | 142.6% | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Subagreements for Services | 5200 | 386.43 | 30,017.92 | 30,404.35 | 1,500.00 | 30,000.00 | 31,500.00 | 3.6% | |
| Travel and Conferences | 5300 | 573.00 | 0.00 | 573.00 | 600.00 | 0.00 | 600.00 | 4.7% | |
| Dues and Memberships | 5400 - 5450 | 0.00 | 0.00 | 0.00 | 3,794.00 | 0.00 | 3,794.00 | New | |
| Insurance | 5500 | 13,026.53 | 0.00 | 13,026.53 | 16,300.00 | 0.00 | 16,300.00 | 25.1% | |
| Operations and Housekeeping Services | 5600 | 2,226.59 | 0.00 | 2,226.59 | 3,800.00 | 0.00 | 3,800.00 | 70.7% | |
| Improvements | 5700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 5800 | 100,498.27 | 19,261.90 | 119,760.17 | 115,250.00 | 85,075.00 | 200,325.00 | 67.3% | |
| Expenditures | 5900 | 3,444.56 | 0.00 | 3,444.56 | 6,100.00 | 0.00 | 6,100.00 | 77.1% | |
| Communications | | | | | | | | | |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | 120,155.38 | 49,279.82 | 169,435.20 | 147,344.00 | 115,075.00 | 262,419.00 | 54.9% | |



| Description | Object Codes | Resource Codes | 2023-24 Unaudited Actuals | | | | 2024-25 Budget | |
|---|--------------|----------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|
| | | | Unrestricted (a) | Restricted (b) | Total Fund col. A + B (c) | Unrestricted (d) | Restricted (e) | Total Fund col. D + E (f) |
| CAPITAL OUTLAY | | | | | | | | |
| Land | 6100 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Land Improvements | 6170 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Buildings and Improvements of Buildings | 6200 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 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% |
| Equipment | 6400 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Equipment Replacement | 6500 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Lease Assets | 6600 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Subscription Assets | 6700 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | 7110 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| State Special Schools | 7130 | | 3,542.00 | 0.00 | 3,542.00 | 0.00 | 3,542.00 | 0.00% |
| Tuition, Excess Costs, and/or Deficit Payments | 7141 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Payments to Districts or Charter Schools | 7142 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Payments to County Offices | 7143 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers of Pass-Through Revenues | 7211 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To Districts or Charter Schools | 7212 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To County Offices | 7213 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Special Education SELPA Transfers of Apportionments | 7221 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To Districts or Charter Schools | 7222 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To County Offices | 7223 | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| ROC/P Transfers of Apportionments | 7221 | 6360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To Districts or Charter Schools | 7222 | 6360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To County Offices | 7223 | 6360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To JPAs | 7221 | 7221-7223 | 0.00 | 179.00 | 179.00 | 0.00 | 0.00 | -100.00% |
| Other Transfers of Apportionments | 7281-7283 | All Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Transfers | 7299 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Transfers Out to All Others | 7438 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Debt Service | 7439 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Debt Service - Interest | 7438 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Debt Service - Principal | 7439 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | 7310 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers of Indirect Costs - Interfund | 7350 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Indirect Costs | | | 3,542.00 | 179.00 | 3,721.00 | 3,542.00 | 3,542.00 | -4.8% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | 8912 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| From: Bond Interest and Redemption Fund | 8914 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Authorized Interfund Transfers In | 8919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | 7611 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To: State School Building Fund/County School Facilities Fund | 7612 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To: State Reserve Fund | 7613 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To: State School Building Fund/County School Facilities Fund | 7616 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| To: California Fund | 7619 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Authorized Interfund Transfers Out | 7619 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| (b) TOTAL INTERFUND TRANSFERS OUT | | | | | | | | |
| OTHER SOURCES/USES | | | | | | | | |
| State Apportionments | 8931 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Emergency Apportionments | 8933 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds | 8933 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Disposal of Capital Assets | 8933 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Sources | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |

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| Description | Object Codes | Resource Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|--------------|----------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | (A) Unrestricted | (B) Restricted | (C) Total Fund col. A + B | (D) Unrestricted | (E) Restricted | (F) Total Fund col. D + E | |
| Long-Term Debt Proceeds | 8971 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | 8972 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | 8973 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 8974 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | 8975 | | 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% |
| USFS | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| CONTRIBUTIONS | | | | | | | | | |
| 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% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a-b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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| Description | Object Codes | 2023-24 Unaudited Actuals | | 2024-25 Budget | | % Diff Column C & F |
|--|--------------|---------------------------|----------------|------------------|----------------|---------------------|
| | | (A) Unrestricted | (B) Restricted | (D) Unrestricted | (E) Restricted | |
| A. REVENUES | | | | | | |
| 1) LCF Sources | 8010-8099 | 311,705.15 | 5,687.00 | 317,392.15 | 326,708.00 | 4.8% |
| 2) Federal Revenue | 8100-8299 | 155,038.00 | 31,407.00 | 186,445.00 | 0.00 | -66.2% |
| 3) Other State Revenue | 8300-8599 | 6,045.80 | 30,154.06 | 36,199.86 | 1,851.00 | 71.0% |
| 4) Other Local Revenue | 8600-8799 | 66,189.17 | 108,994.00 | 175,183.17 | 6,000.00 | -28.5% |
| 5) TOTAL REVENUES | | 538,978.12 | 176,242.06 | 715,220.18 | 334,559.00 | -23.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | |
| 1) Instruction | 1000-1999 | 177,827.65 | 149,058.51 | 326,886.16 | 138,230.00 | 44.0% |
| 2) Instruction - Related Services | 2000-2999 | 862.50 | 0.00 | 862.50 | 22,328.00 | 2,488.6% |
| 3) Pupil Services | 3000-3999 | 5,735.64 | 5,844.62 | 11,580.26 | 12,915.00 | 57.9% |
| 4) Ancillary Services | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | 88,425.62 | 0.00 | 88,425.62 | 131,954.00 | 49.2% |
| 8) Plant Services | 8000-8999 | 79,725.47 | 0.00 | 79,725.47 | 44,600.00 | -44.1% |
| 9) Other Outgo | 9000-9999 | 3,542.00 | 179.00 | 3,721.00 | 3,542.00 | -4.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | 182,859.24 | 21,159.93 | 204,019.17 | (19,010.00) | -171.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | |
| 1) Interfund Transfers | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| a) Transfers In | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| a) Sources | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | 182,859.24 | 21,159.93 | 204,019.17 | (19,010.00) | -171.8% |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | 9791 | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 18.0% |
| b) Audit Adjustments | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 18.0% |
| d) Other Restatements | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 624,923.30 | 511,042.39 | 1,135,965.69 | 807,782.54 | 18.0% |
| 2) Ending Balance, June 30 (E + F1e) | | 807,782.54 | 532,202.32 | 1,339,984.86 | 788,772.54 | -10.9% |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revolving Cash | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 9799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | 0.00 | 532,202.32 | 532,202.32 | 0.00 | -22.5% |
| c) Committed | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Assignments (by Resource/Object) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Reserve for Economic Uncertainties | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 807,782.54 | 0.00 | 807,782.54 | (7,664.00) | -3.3% |



| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 50,450.00 | 50,450.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 450,000.00 | 349,694.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 3,789.56 | 789.55 |
| 6546 | Mental Health-Related Services | 376.00 | 376.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 6,166.00 | 12,332.00 |
| 6702 | Arts, Music, and Instructional Materials Discretionary Block Grant | 4,480.77 | 2,069.77 |
| 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 |
| Total, Restricted Balance | | 592,202.32 | 412,390.32 |

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Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCF 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 | | 49.71 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 49.71 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Certificated 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 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 7400-7499 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| 1) Interfund Transfers | | | 0.00 | 0.00 | 0.0% |
| 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 | | | 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| 1) Beginning Fund Balance | | | 936.74 | 936.74 | 5.3% |
| a) As of July 1 - Unaudited | 9791 | | 936.74 | 936.74 | 5.3% |
| b) Audit Adjustments | 9793 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 936.74 | 936.74 | 5.3% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 936.74 | 936.74 | 5.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 986.45 | 986.45 | 0.0% |
| a) Nonspendable | | | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | 9750 | | 0.00 | 0.00 | 0.0% |
| Other Commitments | 9760 | | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | 0.00 | 0.00 | 0.0% |
| Other Assignments | 9780 | | 986.45 | 986.45 | 0.0% |
| e) Unassigned/Unappropriated | | | 986.45 | 986.45 | 0.0% |
| Reserve for Economic Uncertainties | 9789 | | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | 9790 | | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | 1,000.45 | 1,000.45 | 0.0% |
| a) in County Treasury | 9110 | | 1,000.45 | 1,000.45 | 0.0% |
| 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | (14.00) | (14.00) | 0.0% |
| b) in Banks | 9120 | | 0.00 | 0.00 | 0.0% |
| c) in Revolving Cash Account | 9130 | | 0.00 | 0.00 | 0.0% |
| d) with Fiscal Agent/Trustee | 9135 | | 0.00 | 0.00 | 0.0% |
| e) Collections Awaiting Deposit | 9140 | | 0.00 | 0.00 | 0.0% |



| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Difference Percent |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | | 9150 | | |
| 3) Accounts Receivable | | | 9200 | | |
| 4) Due from Grantor Government | | | 9290 | | |
| 5) Due from Other Funds | | | 9310 | | |
| 6) Stores | | | 9320 | | |
| 7) Prepaid Expenditures | | | 9330 | | |
| 8) Other Current Assets | | | 9340 | | |
| 9) Lease Receivable | | | 9380 | | |
| 10) TOTAL, ASSETS | | | 986,45 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | | 9490 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | | 9500 | | |
| 2) Due to Grantor Governments | | | 9590 | | |
| 3) Due to Other Funds | | | 9610 | | |
| 4) Current Loans | | | 9640 | | |
| 5) Unearned Revenue | | | 9650 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | | 9690 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | | | |
| 986,45 | | | | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | | 8281 | | 0.00% |
| All Other Federal Revenue | | | 8290 | | 0.00% |
| OTHER STATE REVENUE | | | | | |
| TOTAL, FEDERAL REVENUE | | | 0.00 | | 0.00% |
| Pass-Through Revenues from State Sources | | | 8587 | | 0.00% |
| California Clean Energy Jobs Act | 6230 | | 8590 | | 0.00% |
| All Other State Revenue | | All Other | 8590 | | 0.00% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | 8625 | | 0.00% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | 8625 | | 0.00% |
| Sales | | | 8631 | | 0.00% |
| Sale of Equipment/Supplies | | | 8631 | | 0.00% |
| Leases and Rentals | | | 8650 | | 0.00% |
| Interest | | | 8660 | | 0.00% |
| Net Increase (Decrease) in the Fair Value of Investments | | | 8662 | | -100.00% |
| Other Local Revenue | | | 8699 | | 0.00% |
| All Other Local Revenue | | | 8699 | | 0.00% |
| All Other Transfers in from All Others | | | 8799 | | 0.00% |
| TOTAL, OTHER LOCAL REVENUE | | | | | |
| TOTAL, REVENUES | | | 49,71 | | -100.00% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | | 2200 | | 0.00% |
| Classified Supervisors' and Administrators' Salaries | | | 2300 | | 0.00% |
| Clerical, Technical and Office Salaries | | | 2400 | | 0.00% |
| Other Classified Salaries | | | 2900 | | 0.00% |
| TOTAL, CLASSIFIED SALARIES | | | | | |
| 2900 | | | | | |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | | 3101-3102 | | 0.00% |
| PERS | | | 3201-3202 | | 0.00% |
| OASDI/Medicare/Alternative | | | 3301-3302 | | 0.00% |
| Health and Welfare Benefits | | | 3401-3402 | | 0.00% |
| Unemployment Insurance | | | 3501-3502 | | 0.00% |
| Workers' Compensation | | | 3601-3602 | | 0.00% |
| OPB, Allocated | | | 3701-3702 | | 0.00% |

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

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Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited 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% |
| (e) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | 8980 | | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE 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 | | 49.71 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 49.71 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 49.71 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | 8900-8929 | | 0.00 | 0.00 | 0.0% |
| a) Transfers In | | | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | | 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 49.71 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | 9791 | 936.74 | 936.74 | 986.45 | 5.3% |
| a) Audit Adjustments | 9793 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 936.74 | 936.74 | 986.45 | 5.3% |
| d) Other Restatements | 9795 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 936.74 | 936.74 | 986.45 | 5.3% |
| 2) Ending Balance, June 30 (E + F1e) | | 986.45 | 986.45 | 986.45 | 0.0% |
| a) Nonspendable | 9711 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revolving Cash | | | | | |
| Stores | 9712 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | 9713 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 9719 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | 9750 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 9760 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | 9780 | 986.45 | 986.45 | 986.45 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | 9790 | 0.00 | 0.00 | 0.00 | 0.0% |



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

| Description | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Small School ADA) | | | | | | |
| Extended Year, and Community Day School (includes Necessary | | | | | | |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA | 6.93 | 6.50 | 6.99 | 9.20 | 9.20 | 9.20 |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in | | | | | | |
| Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in | | | | | | |
| Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 6.93 | 6.50 | 6.99 | 9.20 | 9.20 | 9.20 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 48380] | | | | | | |
| 9. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 6.93 | 6.50 | 6.99 | 9.20 | 9.20 | 9.20 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |



| Description | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | |
|--|---------------------------|------------|------------|-------------------|------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 48380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B2g and B2g) | | | | | | |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |



| Description | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | |
|-------------|---------------------------|------------|------------|-------------------|----------------------|------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Funded ADA |

Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.

FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.

| | | | | | | |
|--|------|------|------|------|------|------|
| 1. Total Charter School Regular ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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| Governmental Activities: | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|
| Capital assets not being depreciated: | | | | | | |
| Land | 0.00 | | 0.00 | | | 0.00 |
| Work in Progress | 0.00 | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 0.00 | | 0.00 | | | 0.00 |
| Buildings | (66,125.00) | (5,242.00) | (71,367.00) | | | (71,367.00) |
| Equipment | (38,564.00) | (1,203.00) | (39,767.00) | | | (39,767.00) |
| Total accumulated depreciation | (104,689.00) | (6,445.00) | (111,134.00) | | | (111,134.00) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 43,973.00 | (6,445.00) | 37,528.00 | | | 37,528.00 |
| Lease Assets | | | | | | |
| Accumulated amortization for lease assets | 0.00 | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | | 0.00 | | | 0.00 |
| Subscription Assets | | | | | | |
| Accumulated amortization for subscription assets | 0.00 | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | | 0.00 | | | 0.00 |
| Governmental activity capital assets, net | 43,973.00 | (6,445.00) | 37,528.00 | 0.00 | 0.00 | 37,528.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 0.00 | | 0.00 | | | 0.00 |
| Work in Progress | 0.00 | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 0.00 | | 0.00 | | | 0.00 |
| Buildings | 0.00 | | 0.00 | | | 0.00 |
| Equipment | 0.00 | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | | 0.00 | | | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | | 0.00 | | | 0.00 |
| Lease Assets | | | | | | |
| Accumulated amortization for lease assets | 0.00 | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | | 0.00 | | | 0.00 |
| Subscription Assets | | | | | | |
| Accumulated amortization for subscription assets | 0.00 | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | | 0.00 | | | 0.00 |
| Business-Type activity capital assets, net | 0.00 | | 0.00 | | | 0.00 |
| Governmental activity capital assets, net | 43,973.00 | (6,445.00) | 37,528.00 | 0.00 | 0.00 | 37,528.00 |

| EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education Col 1 - Col 2 (3) | EDP No. | Reductions (Extraced) (See Note 2) (4a) | EDP No. | Reductions (Overrides) (See Note 2) (4b) | EDP No. | Current Expense- Part II Col 3 - Col 4 (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|---|---------|--|---------|--|---------|
| 1000 - Certificated Salaries | 132,803.10 | 301 | 0.00 | 303 | 132,803.10 | 305 | 0.00 | 307 | 0.00 | 309 | 132,803.10 | 309 |
| 2000 - Classified Salaries | 95,355.06 | 311 | 0.00 | 313 | 95,355.06 | 315 | 0.00 | 317 | 0.00 | 319 | 95,355.06 | 319 |
| 3000 - Employee Benefits | 86,474.96 | 321 | 0.00 | 323 | 86,474.96 | 325 | 0.00 | 327 | 0.00 | 329 | 86,474.96 | 329 |
| 4000 - Books, Supplies Equip | 23,411.69 | 331 | 2,072.35 | 333 | 21,339.34 | 335 | 2,092.50 | 337 | 19,246.84 | 339 | 19,246.84 | 339 |
| Replace, (6500) | 169,435.20 | 341 | 1,236.30 | 343 | 168,198.90 | 345 | 2,370.80 | 347 | 165,828.10 | 349 | 165,828.10 | 349 |
| 5000 - Services, .. & 7300 - Indirect Costs | 504,171.36 | TOTAL | | TOTAL | 504,171.36 | 365 | | TOTAL | | TOTAL | 499,708.06 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
 Note 2 - In Column 4, report expenditures for Transportation (Function 3500), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
 * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)

| EDP No. | Object | 1. Teacher Salaries as Per EC 41011 | 2. Salaries of Instructional Aides Per EC 41011 | 3. STRS | 4. PERS | 5. OASDI - Regular, Medicare and Alternative | 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 7. Unemployment Insurance | 8. Workers' Compensation Insurance | 9. OPEB, Active Employees (EC 41372) | 10. Other Benefits (EC 22310) | 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extraced) | 13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides) | 14. TOTAL SALARIES AND BENEFITS | 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | |
|---------|-------------|-------------------------------------|---|---------|---------|--|---|---------------------------|------------------------------------|--------------------------------------|-------------------------------|---|---|---|--|---------------------------------|--|--|---|
| 375 | 1100 | 82,259.10 | | | | | | | | | | | | | | | | | |
| 380 | 2100 | 93,255.06 | | | | | | | | | | | | | | | | | |
| 382 | 3101 & 3102 | 17,053.52 | | | | | | | | | | | | | | | | | |
| 383 | 3201 & 3202 | 24,880.40 | | | | | | | | | | | | | | | | | |
| 384 | 3301 & 3302 | 8,326.66 | | | | | | | | | | | | | | | | | |
| 385 | 3401 & 3402 | 32,728.00 | | | | | | | | | | | | | | | | | |
| 390 | 3501 & 3502 | 87.84 | | | | | | | | | | | | | | | | | |
| 392 | 3601 & 3602 | 1,914.35 | | | | | | | | | | | | | | | | | |
| 393 | 3751 & 3752 | 0.00 | | | | | | | | | | | | | | | | | |
| 393 | 3901 & 3902 | 0.00 | | | | | | | | | | | | | | | | | |
| 395 | | 260,504.93 | | | | | | | | | | | | | | | | | |
| 396 | | 0.00 | | | | | | | | | | | | | | | | | |
| 397 | | 260,504.93 | | | | | | | | | | | | | | | | | X |



PART III: DEFICIENCY AMOUNT

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

| | |
|---|------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | exempt |
| 2. Percentage spent by this district (Part II, Line 15) | 52.13% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | exempt |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 499,708.06 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | exempt |

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

| |
|--|
| |
| |
| |

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | 50,463.00 | (694.00) | 49,769.00 | | | 49,769.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 50,463.00 | (694.00) | 49,769.00 | 0.00 | 0.00 | 49,769.00 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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| Section I - Expenditures | | | Funds 01, 09, and 62 | |
|---|----------------------|-----------------------------|----------------------|--------|
| Goals | Functions | Objects | 2023-24 Expenditures | |
| A. Total state, federal, and local expenditures (all resources) | All | 1000-7999 | 511,201.01 | |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | 1000-7999 | 31,407.00 | |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | All | 1000-7999 | | |
| 1. Community Services | 5000-5999 | 1000-7999 | | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | 6000-6999 except 6600, 6910 | | 0.00 |
| 3. Debt Service | All | 5400-5450, 5800, 7430, 7439 | | 0.00 |
| 4. Other Transfers Out | All | 7200-7299 | | 179.00 |
| 5. Intertfund Transfers Out | All | 7600-7629 | | 0.00 |
| 6. All Other Financing Uses | All | 7699 | | 0.00 |
| 7. Nonagency Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | 7100-7199 | 1000-7999 | | 0.00 |
| | All | 8710 | | 0.00 |



| | | | |
|---|--|-------------------------|-------|
| E. MOE (if one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in line A, 2 or line C equals zero, the MOE calculation is incomplete.) | | | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages) | | | 0.00% |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | Total Expenditures | 0.00 |
| Description of Adjustments | | Expenditures Per ADA | 0.00 |
| Total adjustments to base expenditures | | | |



| | 2023-24 Calculations | | 2024-25 Calculations | |
|--|----------------------|---------------------|----------------------|---------------------|
| | Extracted Data | Entered Data/Totals | Extracted Data | Entered Data/Totals |

A. PRIOR YEAR DATA
Actual Appropriations Limit and Gann ADA are from districts' prior year Gann data reported to the CDE

1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT
(Preload/Line D14, PY column)
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)

ADJUSTMENTS TO PRIOR YEAR LIMIT

3. District Lapses, Reorganizations and Other Transfers
4. Temporary Voter Approved Increases
5. Less: Lapses of Voter Approved Increases
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT
(Lines A3 plus A4 minus A5)
7. ADJUSTMENTS TO PRIOR YEAR ADA
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)

B. CURRENT YEAR GANN ADA

Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district

1. Total K-12 ADA (Form A, Line A6)
2. Total Charter Schools ADA (Form A, Line C9)
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)

C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED

TAXES AND SUBVENTIONS (Funds 01, 09, and 62)

1. Homeowners' Exemption (Object 8021)
2. Timber Yield Tax (Object 8022)
3. Other Subventions/In-Lieu Taxes (Object 8029)
4. Secured Roll Taxes (Object 8041)
5. Unsecured Roll Taxes (Object 8042)
6. Prior Years' Taxes (Object 8043)
7. Supplemental Taxes (Object 8044)

| | 2023-24 P2 Report | | 2024-25 P2 Estimate | |
|------------------------|-------------------|----------------|---------------------|----------------|
| | 2023-23 Actual | 2023-24 Actual | 2023-23 Actual | 2024-25 Budget |
| 158,330.72 | 158,330.72 | 163,938.50 | | |
| 6.99 | 6.99 | 6.93 | | |
| Adjustments to 2022-23 | | | | |
| | | 0.00 | | 0.00 |
| Adjustments to 2023-24 | | | | |
| 6.93 | 6.93 | 9.20 | | 9.20 |
| 0.00 | 0.00 | 0.00 | | 0.00 |
| 2023-24 Actual | | | | |
| 591.72 | 591.72 | 597.00 | | 597.00 |
| 595.79 | 595.79 | 306.00 | | 306.00 |
| 0.00 | 0.00 | 0.00 | | 0.00 |
| 130,980.88 | 130,980.88 | 122,274.00 | | 122,274.00 |
| 4,006.85 | 4,006.85 | 4,228.00 | | 4,228.00 |
| 6.85 | 6.85 | 0.00 | | 0.00 |
| 1,904.06 | 1,904.06 | 1,833.00 | | 1,833.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 1,303.00 | | 1,303.00 | 1,413.00 | | 1,413.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | | | | | | |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | 139,389.15 | 0.00 | 139,389.15 | 130,651.00 | 0.00 | 130,651.00 |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 139,389.15 | 0.00 | 139,389.15 | 130,651.00 | 0.00 | 130,651.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts) | | | 3,308.00 | | | 3,861.00 |
| 19b. Qualified Capital Outlay Projects | | | | | | |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | 0.00 | 0.00 | 3,308.00 | 0.00 | 0.00 | 3,861.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LOFF - CY (objects 8011 and 8012) | 172,316.00 | | 172,316.00 | 196,057.00 | | 196,057.00 |
| 25. LOFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 172,316.00 | 0.00 | 172,316.00 | 196,057.00 | 0.00 | 196,057.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 715,220.18 | | 715,220.18 | 544,929.00 | | 544,929.00 |



| | 2023-24 Calculations | | 2024-25 Calculations | |
|--|----------------------|-----------------------|----------------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Entered Data/Totals |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 63,726.07 | | 63,726.07 | 6,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | | 163,938.50 |
| 2. Inflation Adjustment | | | | 1,0362 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | 0.9914 | | 1,3276 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 163,938.50 | 225,523.49 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 139,399.15 | 130,691.00 |
| 6. Preliminary State Aid Calculation | | | 2,400.00 | 2,400.00 |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 2,400.00 | 2,400.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 27,857.35 | 98,733.49 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 27,857.35 | 98,733.49 |
| 7. Local Revenues in Proceeds of Taxes | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 16,359.26 | 2,553.78 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 155,748.41 | 133,204.78 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 11,498.08 | 96,179.71 |
| 9. Total Appropriations Subject to the Limit | | | 155,748.41 | |
| a. Local Revenues (Line D7b) | | | 11,498.08 | |
| b. State Subventions (Line D8) | | | 3,308.00 | |
| c. Less: Excluded Appropriations (Line C23) | | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 163,938.50 | |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) | | | | 0.00 |
| SUMMARY | | | | |
| 11. Adjusted Appropriations Limit | | | | |
| | | 2023-24 Actual | | 2024-25 Budget |



| Part I - General Administrative Share of Plant Services Costs | | |
|--|--------------------------------|------------------------------|
| <p>California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.</p> | | |
| <p>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</p> <p>1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</p> <p>2. Contracted general administrative positions not paid through payroll</p> <p>a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</p> <p>b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</p> | <p>0.00</p> <p>20,000.00</p> | |
| <p>B. Salaries and Benefits - All Other Activities</p> <p>Business Manager in 2023-24; contracted (performed AP/AR/Payroll, etc.)</p> <p>1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)</p> <p>C. Percentage of Plant Services Costs Attributable to General Administration</p> <p>(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)</p> | <p>314,633.12</p> <p>6.36%</p> | |
| <p>Part II - Adjustments for Employment Separation Costs</p> <p>When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.</p> <p>Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.</p> <p>Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs may not be charged to federal Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.</p> <p>A. Normal Separation Costs (optional)</p> <p>Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.</p> <p>B. Abnormal or Mass Separation Costs (required)</p> <p>Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.</p> | | <p>0.00</p> <p>0.00</p> |
| <p>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</p> <p>A. Indirect Costs</p> <p>1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)</p> <p>2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)</p> | | <p>20,108.00</p> <p>0.00</p> |

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| | |
|------------|--|
| 0.00 | 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) |
| 0.00 | 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) |
| 5,070.54 | 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) |
| 0.00 | 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) |
| 0.00 | 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) |
| 25,178.54 | 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) |
| 11,330.00 | 9. Carry-Forward Adjustment (Part IV, Line F) |
| 36,508.54 | 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) |
| 326,886.16 | 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) |
| 862.50 | 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) |
| 9,507.91 | 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) |
| 0.00 | 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) |
| 0.00 | 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) |
| 0.00 | 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) |
| 56,862.62 | 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) |
| 11,455.00 | 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) |
| 0.00 | 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) |
| 0.00 | 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) |
| 0.00 | 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) |
| 74,654.93 | 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) |
| 0.00 | 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) |
| 0.00 | 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) |
| 0.00 | 15. Adult Education (Fund 11, functions 8100-8400, and 8700, objects 1000-5999 except 5100) |
| 0.00 | 16. Child Development (Fund 12, functions 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) |
| 0.00 | 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) |
| 0.00 | 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) |
| 480,229.12 | 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) |
| 5.24% | C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) |
| 7.60% | D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/icc) (Line A10 divided by Line B19) |

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

25,178.54

B. Carry-forward adjustment from prior year(s)

846.47

- 1. Carry-forward adjustment from the second prior year
- 2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

- 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.06%) times Part III, Line B19); zero if negative
- 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

11,330.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

11,330.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

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F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

11,330.00



Unaudited Actuals
2023-24 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

49 70888 0000000
Form ICR
E8AW3KJCJTR(2023-24)

Approved
indirect
cost rate: 3.06%
Highest
rate used
in any
program: 0.00%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) & 7350) | Indirect Costs Charged Rate Used |
|------|----------|--|--|
|------|----------|--|--|

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Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|------------------------------------|---|---|--|----------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 0.00 | 0.00 |
| 2. State Lottery Revenue | 8560 | 1,330.80 | | 705.51 | 2,036.31 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,330.80 | 0.00 | 705.51 | 2,036.31 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | 0.00 | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 1,330.80 | | 705.51 | 2,036.31 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,330.80 | 0.00 | 705.51 | 2,036.31 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 0.00 | 0.00 |

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act. *Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule 9C) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---------------------|--|--|----------------------------------|--------------------------------|---|------------------------------------|--|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 211,459.78 | 83,544.98 | 295,404.74 | 62,890.10 | | 358,294.84 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3210 | Continental Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4820 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4830 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4780 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 120,341.00 | 0.00 | 120,341.00 | 25,595.82 | | 145,936.82 |
| 6000 | Regional Occupational Ctr/Prg (ROCC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8600 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Costs | | | | | | | |
| --- | Food Services | | | | | 3,908.65 | 3,908.65 |
| --- | Enterprise | | | | | 0.00 | 0.00 |
| --- | Facilities Acquisition & Construction | | | | | 0.00 | 0.00 |
| --- | Other Outgo | | 0.00 | 0.00 | 0.00 | | 0.00 |
| --- | Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) Lines CAC, line E) | | | | | | |
| --- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7300) | 331,800.78 | 83,944.98 | 415,745.74 | 89,425.62 | 7,039.65 | 511,201.01 |
| --- | Total General Fund and Charter Schools Funds Expenditures | | | | | | |

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| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Other Instructional Resources (Functions 2420-2499) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3160 and 3900) | Pupil Transportation (Function 3800) | Auxiliary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|-----------------------------------|--|---|---------------------------------------|---|--------------------------------------|--|--|---|--|---------------------------------------|-------------------|
| Instructional Goals | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education K-12 | 211,459.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 211,459.78 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4810 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4820 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4830 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 115,425.38 | 0.00 | 0.00 | 0.00 | 4,914.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120,341.00 |
| 8000 | RCC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 326,885.16 | 0.00 | 0.00 | 0.00 | 4,914.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 331,800.78 |

* Functions 7100-7199 for goals 8100 and 8900

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| Goal | Type of Program | Allocated Support Costs (based on factors input on Form PCR/F) | | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|-----------|-------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,792.50 | 79,725.47 | 2,426.99 | 83,944.98 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4510 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4520 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4530 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4769 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4830 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6000 | ROCP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | | |
| -- | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | California Funds (3 and 61) | 1,792.50 | 79,725.47 | 2,426.99 | 83,944.98 | 0.00 |
| Total Allocated Support Costs | | | | | | |



| Central Administration Costs in General Fund and Charter Schools Funds | | |
|--|--|------------|
| A. | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 8000, Objects 1000-7999) | 56,867.62 |
| 1 | | 11,455.00 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 8000, Objects 1000-7999) | 20,106.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 0.00 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 88,425.62 |
| 5 | | |
| B. | Total Central Administration Costs in General Fund and Charter Schools Funds | 331,900.78 |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 83,944.96 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 415,745.74 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | |
| C. | Direct Charged Costs in Other Funds | 0.00 |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cal eLearn (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 415,745.74 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A3/D) | 21.27% |

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| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 6900) | Other Outgo (Functions 9000- 9999) | Total |
|---|----------------------------------|-------------------------------|--|--|-----------------|
| Food Services (Objects 1000-5999, 6400-6920) | 3,308.65 | | | | 3,308.65 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 0.00 | 3,721.00 | 3,721.00 |
| Other Outgo (Objects 1000 - 7999) | | 0.00 | 0.00 | 3,721.00 | 7,029.65 |
| Total Other Costs | 3,308.65 | 0.00 | 0.00 | 3,721.00 | 7,029.65 |

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| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|--|--|---|---------------------------------------|---|---|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100- 8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3800) |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 0.00 | 0.00 | 862.50 | 930.00 | 79,725.47 | 0.00 | 2,426.99 |
| 3100 Alternative Schools | | | 1.00 | 1.00 | 1.00 | | 1.00 |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | | | | |
| 6000 ROC/P | | | | | | | |
| Other Goals | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |



Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

54

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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



Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70888 0000000
Form SIAA
E8AW3KCJ7R(2023-24)

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

56

57

| | | | | | | | | | |
|-------------------------------|------------------|------|-----------|------|------|------|------|------|------|
| TOTALS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | | 0.00 |
| Description | Transfers In | 5750 | | | | | | | |
| | Transfers Out | 5750 | | | | | | | |
| Direct Costs - Interfund | Transfers In | 7350 | | | | | | | |
| | Transfers Out | 7350 | | | | | | | |
| Indirect Costs - Interfund | Transfers In | | 8900-8929 | | | | | | |
| | Transfers Out | | 7600-7629 | | | | | | |
| Due To Other Funds | From Other Funds | | | | | | | | 9610 |
| Due To Other Funds | From Other Funds | | | | | | | | 9310 |

49 70888 0000000
 Form SIAA
 E8AW3KCJTR(2023-24)

Unaudited Actuals
 2023-24 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Kashia Elementary
 Sonoma County

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

Kashia Elementary

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/M/C - Warning/Warning with Calculation (if data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (if data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

Kashia Elementary

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/MC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

Exception

| FUND | RESOURCE | NEG. EFB |
|--|----------|--------------|
| 01 | 6500 | (\$7,664.00) |
| Explanation: Carryover was anticipated when the original budget was developed. Resource 6500 will be reviewed and balanced for the 2024-25 First Interim Report. | | |
| Total of negative resource balances for Fund 01 | | |
| (\$7,664.00) | | |

Exception

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|--------------|
| 01 | 6500 | 9790 | (\$7,664.00) |
| Explanation: Carryover was anticipated when the original budget for 2024-25 was developed. Resource 6500 will be reviewed and balanced for the 2024-25 First Interim Report. | | | |

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

SONOMA COUNTY OFFICE OF EDUCATION
2023-24 Unaudited Actuals – SCOE LIST FOR DISTRICTS

Kashie ESO

District Name

Check the appropriate reports completed by your district:

| Fund | Required | Description |
|-------------------|----------|---|
| 01/02/03/04/05/06 | X | General Fund |
| 09 | X | Charter School Special Revenue |
| 11 | X | Adult Education |
| 12 | X | Child Development |
| 13 | X | Cafeteria |
| 14 | X | Deferred Maintenance |
| 15 | X | Pupil Transportation Equipment |
| 17 | X | Special Reserve for Other Than Capital Outlay |
| 18 | X | School Bus Emissions Reduction |
| 19 | X | Foundation Special Revenue |
| 20 | X | Special Reserve for Postemployment Benefits |
| 21 | X | Building |
| 25 | X | Capital Facilities |
| 30 | X | State School Building Lease-Purchase |
| 35 | X | County School Facilities |
| 40 | X | Special Reserve Fund for Capital Outlay Projects |
| 49 | X | Capital Project Fund for Blended Component Units |
| 51 | X | Bond Interest and Redemption |
| 52 | X | Debt Service Fund for Blended Component Units |
| 53 | X | Tax Override |
| 56 | X | Debt Service |
| 57 | X | Foundation Permanent |
| 61 | X | Cafeteria (Enterprise) |
| 62 | X | Charter Schools Enterprise |
| 63 | X | Other Enterprise |
| 66 | X | Warehouse Revolving |
| 67 | X | Self-Insurance |
| 71 | X | Retiree Benefit |
| 73 | X | Foundation Private-Purpose Trust |
| 76 | Optional | Warrant/Pass-Through Fund |
| 95 | Optional | Student Body |
| A | X | Average Daily Attendance |
| ASSET | X | Schedule of Capital Assets |
| CA | X | Unaudited Actuals Certification |
| CAT | Optional | Schedule for Categorical Programs |
| CEA | X | Current Exp. Formula/Minimum Classroom Compensation |
| DEBT | X | Schedule of Long-Term Liabilities |
| GANN | X | Gann Limit - Appropriations Limit Calculations |
| ICR | X | Indirect Cost Rate Worksheet |
| L | X | Lottery |
| ESMOE | X | Every Student Succeeds Act Maintenance of Effort |
| PCR | X | Program Cost Report |
| PCRAF | X | Program Cost Report—Allocation Factors |
| 76A | X | Change in Assets/Liabilities (Warrant/Pass Through) |
| 95A | X | Changes in Assets & Liabilities (Student Body) |
| TRC | X | Technical Review Checklist Unaudited Actuals |

Signature

[Handwritten Signature]

Date

8/23/2024

RESOLUTION NO. 2025-02

Dated: September 11, 2024

RESOLUTION OF THE KASHIA UNIFIED SCHOOL DISTRICT, STATE OF CALIFORNIA,
ADOPTING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2023-24 fiscal year and a projected Gann limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2023-24 and 2024-25 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2023-24 and 2024-25 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at the regularly scheduled meeting of the Board of Trustees on September 11, 2024 by the following vote:

AYES

NOES

ABSENT

ABSTAINED

I, Glenda Antone, President of the Board of Trustees of the Kashia Elementary School District of Sonoma County, California, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by said Board at its regular meeting September 11, 2024.

Glenda Antone, President of the Board

Date

A. PRIOR YEAR DATA

Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE

1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT
(Preload/Line D11, PY column)
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)

ADJUSTMENTS TO PRIOR YEAR LIMIT

3. District Lapses, Reorganizations and Other Transfers
4. Temporary Voter Approved Increases
5. Lapses of Voter Approved Increases
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT
(Lines A3 plus A4 minus A5)

7. ADJUSTMENTS TO PRIOR YEAR ADA
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)

B. CURRENT YEAR GANN ADA

Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district:

1. Total K-12 ADA (Form A, Line A6)
2. Total Charter Schools ADA (Form A, Line C9)
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)

G. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED

TAXES AND SUBVENTIONS (Funds 01, 09, and 62)

1. Homeowners' Exemption (Object 8021)
2. Timber Yield Tax (Object 8022)
3. Other Subventions/In-Lieu Taxes (Object 8029)
4. Secured Roll Taxes (Object 8041)
5. Unsecured Roll Taxes (Object 8042)
6. Prior Years' Taxes (Object 8043)
7. Supplemental Taxes (Object 8044)

| | 2023-24 Calculations | | 2024-25 Calculations | |
|-------------------------------|----------------------|--------------|----------------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Entered Data/Totals |
| 2022-23 Actual | | | | |
| 158,330.72 | | 158,330.72 | | 163,938.50 |
| 6.99 | | 6.99 | | 6.93 |
| Adjustments to 2022-23 | | | | |
| 2023-24 Actual | | | | |
| Adjustments to 2023-24 | | | | |
| 2023-24 P2 Report | | | | |
| 6.93 | | 6.93 | 9.20 | 9.20 |
| 0.00 | | 0.00 | 0.00 | 0.00 |
| 2024-25 P2 Estimate | | | | |
| 2023-24 Actual | | | | |
| 2024-25 Budget | | | | |
| 591.72 | | 591.72 | 597.00 | 597.00 |
| 595.79 | | 595.79 | 306.00 | 306.00 |
| 0.00 | | 0.00 | 0.00 | 0.00 |
| 130,980.88 | | 130,980.88 | 122,274.00 | 122,274.00 |
| 4,006.85 | | 4,006.85 | 4,228.00 | 4,228.00 |
| 6.85 | | 6.85 | 0.00 | 0.00 |
| 1,904.06 | | 1,904.06 | 1,833.00 | 1,833.00 |

62

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|----------------------|--------------|----------------------|----------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object: 8045) | 1,303.00 | | 1,303.00 | 1,413.00 | | 1,413.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (Objects 8047 & 8925) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object: 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object: 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 139,389.15 | 0.00 | 139,389.15 | 130,651.00 | 0.00 | 130,651.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 139,389.15 | 0.00 | 139,389.15 | 130,651.00 | 0.00 | 130,651.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 3,308.00 | | | 3,861.00 |
| 19b. Qualified Capital Outlay Projects | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | | | | | | |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | 0.00 | 0.00 | 3,308.00 | 0.00 | 0.00 | 3,861.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 172,316.00 | | 172,316.00 | 196,057.00 | | 196,057.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 172,316.00 | 0.00 | 172,316.00 | 196,057.00 | 0.00 | 196,057.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 715,220.18 | | 715,220.18 | 544,929.00 | | 544,929.00 |



| | 2023-24 Calculations | | 2024-25 Calculations | |
|--|----------------------|--------------|----------------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Entered Data/Totals |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 63,728.07 | | 63,728.07 | 6,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 163,938.72 | 163,938.50 |
| 2. Inflation Adjustment | | | 1,044.4 | 1,038.2 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9914 | 1.3276 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 163,938.50 | 226,523.49 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 139,398.15 | 130,861.00 |
| 6. Preliminary State Aid Calculation | | | 2,400.00 | 2,400.00 |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400, but not greater than Line C26 or less than zero) | | | 27,857.36 | 98,733.49 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 27,857.36 | 98,733.49 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 16,358.26 | 2,553.78 |
| 7. Local Revenues in Proceeds of Taxes | | | 155,748.41 | 133,204.78 |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 11,498.08 | 95,179.71 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 155,748.41 | |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 155,748.41 | |
| 9. Total Appropriations Subject to the Limit | | | 163,938.50 | |
| a. Local Revenues (Line D7b) | | | 11,498.08 | |
| b. State Subventions (Line D8) | | | 11,498.08 | |
| c. Less: Excluded Appropriations (Line C23) | | | 3,308.00 | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 163,938.50 | |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) | | | 0.00 | |
| SUMMARY | | | | |
| 11. Adjusted Appropriations Limit | | | 2023-24 Actual | 2024-25 Budget |

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| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|----------------------|--------------|----------------------|----------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Lines D4 plus D10) | | | 163,938.53 | | | 225,523.49 |
| 12. Appropriations Subject to the Limit (Line D9d) | | | 163,938.53 | | | |

* Please provide below an explanation for each entry in the adjustments column. "

Andrea Stubbs
Gann Contact Person

and@ylandsbc.com
Contact Email Address

707-204-9794
Contact Phone Number

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AGREEMENT FOR SERVICES

This Agreement ("Agreement"), made this 12th day of September, 2024, by and between the Kasha Band of Pomo Indians of Stewarts Point Rancheria, a federally recognized Indian tribe ("KBPI") and the Kasha Elementary School District ("KESD").

KBPI and KESD hereby agree as follows:

1. Scope of Services:

KBPI agrees to provide weekly food delivery services for the 2024-25 school year of student lunch and breakfast meals as requested by KESD. Meals will be delivered every Tuesday during the 2024-25 school year. Delivery time is estimated at 4.5 hours per day. KBPI will submit monthly timesheets to KESD for deliveries completed.

2. Contract Documents:

The contract documents consist of the Agreement for Services, the following General Provisions, any attachments, and completed insurance forms.

3. Compensation:

As full compensation for all services contemplated by this Agreement, KBPI shall be paid by KESD at a rate of \$22.00 per hour, in a not-to-exceed amount of \$4,000 except to the extent actual time spent by KBPI personnel performing the services exceeds the estimated time. (Actual estimated cost is 38 days x 4.5 hours per day x \$22.00 per hour = \$3,762.) Payment shall be made by KESD to KBPI for each billing period within thirty (30) days after receipt of an invoice and timesheets for the prior months services

4. Term of Agreement:

The term of this Contract shall be from August 1, 2024 to June 30, 2025, inclusive, subject to the provisions of Section 11 of the General Provisions.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

KBPI:

KESD:

_____/s/

_____/s/

Name/Title

Name/Title

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GENERAL PROVISIONS

1. Warranty: KBPI hereby warrants that all its services will be performed in accordance with generally accepted professional practices and standards as well as the requirements of applicable laws, it being understood that acceptance of KBPI's services by KESD shall not operate as a waiver or release.

2. KBPI as Independent Contractor: The parties intend that KBPI, in performing the services herein specified, shall act as an independent contractor, and shall have control of the services and the manner in which they are performed. KBPI is not to be considered an agent or employee of KESD and is not entitled to participate in any pension plans, insurance, bonuses, or similar benefits, if any, that KESD provides or may provide to its employees.

3. Conflict of Interest: KBPI represents that it presently has no interest which would conflict in any manner or degree with the performance of services contemplated by this Agreement, and KBPI further represents that, during the performance of this Agreement, no such conflict of interest shall exist. If KBPI participates in the planning, development, or negotiation of a contract or other matter for the KESD, KBPI may not subsequently acquire a financial interest in that contract in violation of Government Code section 1090.

4. Extra (Changed) Work: Only the Executive Director of KESD may authorize extra (and/or changed) work. Other personnel of either KESD or KBPI are without authorization to either order extra (and/or changed) work or waive contract requirements. Failure of KBPI to secure proper authorization for extra work shall constitute a waiver of any and all right to adjustment in the contract price or contract time due to such unauthorized extra work.

5. Nondiscrimination: Subject to KBPI's Indian Preference Policy, which is authorized by federal law, KBPI shall comply with all applicable laws, rules, and regulations in regard to nondiscrimination in employment because of race, color, ancestry, national origin, religion, sex, marital status, age, medical condition, handicap, or other prohibited basis. All nondiscrimination rules or regulations required by law to be included in this Agreement are incorporated by this reference.

6. Insurance and License(s): With respect to the performance of services under this Agreement, KBPI shall maintain insurance and/or license(s) as indicated below:

(a) X Required/Not Required: Worker's compensation insurance with statutory limits as required by the Labor Code of the State of California or other applicable law.

(b) Required/X Not Required: Commercial or Comprehensive General Liability insurance covering bodily injury and property damage using an occurrence policy form, in an amount no less than \$1,000,000 per occurrence, \$2,000,000 aggregate. Such insurance shall include, but not be limited to: premises and operations liability, independent contractor's liability, and personal injury liability.

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(3) Upon KESD's written request, certified copies of insurance policies. Such policy copies shall be submitted within thirty (30) days of KESD's request.

(2) Signed copies of the specified endorsements for each policy. Said endorsement copies shall be submitted within thirty (30) days of execution of this Agreement.

(1) Properly executed certificates of insurance clearly evidencing all coverages, limits, and endorsements required above. The certificates shall be submitted prior to commencement of services under this Agreement.

(h) Documentation: The following insurance and license documentation shall be submitted to KESD:

(g) X Required: Business and/or Other License(s). KBPI represents and warrants that each of its personnel performing the services shall at all times during the term of this Agreement have a valid and current driver's license issued by the State of California.

(f) Required/X Not Required: Professional Liability (Errors and Omissions) Insurance for all activities arising out of or in connection with this Agreement in an amount no less than \$1,000,000 combined single limit for each occurrence.

2. This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to KESD.

1. The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverage afforded shall apply as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.

(e) Each such insurance policy shall include the following:

(d) Required/X Not Required: Sexual abuse/molestation insurance in an amount no less than \$1,000,000 combined single limit for each occurrence.

(c) X Required/Not Required: Automobile liability insurance covering bodily injury and property damage in an amount no less than \$1,000,000 combined single limit for each occurrence. Such insurance shall include coverage for owned, hired, and nonowned vehicles.

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AGREEMENT FOR SERVICES—2024

11. Taxes: Each party agrees to file federal and state tax returns and pay all applicable state and federal taxes on amounts paid pursuant to this Agreement. In case either party is audited for

Agreement.

10. Due Performance: Each party to this Agreement undertakes the obligation that the other's expectation of receiving due performance will not be impaired. When reasonable grounds for insecurity arise with respect to the performance of either party, the other may, in writing, demand adequate assurance of due performance and until such written assurance is received may, if commercially reasonable, suspend any performance for which the agreed return has not been received. The KESD further reserves the right to audit KBPI's compliance with the terms of this

9. COVID Protocols: In performing services under this Agreement, KBPI agrees to strictly, and without exception, follow all local, state, and federal guidelines and protocols regarding COVID, including all KBPI and KESD policies and procedures.

(b) If either party fails to perform any of its obligations hereunder, within the time and in the manner hereunder provided or otherwise violates any of the terms of the Agreement, either party may terminate this Agreement by giving written notice of such termination, stating the reason for such termination. In such event, KBPI shall be entitled to receive payment as provided in the preceding paragraph.

(a) Either party may terminate this Agreement without cause by giving thirty (30) calendar days written notice to the other party. In the event KESD elects to terminate the Agreement without cause, it shall pay KBPI the services satisfactorily rendered to such date at the hourly rate set forth on the first page of this Agreement.

8. Termination:

and when so addressed, shall be deemed given upon receipt via United States Mail, postage prepaid, provided it is forwarded certified, or registered with proof of receipt. In all other instances, notices, bills, and payments shall be deemed given at the time of actual personal delivery. Changes may be made in names and addresses of the person to whom notices, bills, and payments are to be given by giving notice pursuant to this paragraph.

Kashia Band of Pomo Indians
1420 Guerneville Road, Ste. 1
Santa Rosa, CA 95403
707-591-0580 x110
Attention: Melissa Rogers

Kashia Elementary School District
P.O. Box 129
Stewarts Point, CA 95480
707-204-9794
Attention: Andrea Stubbs, CBO

KBPI:

KESD:

7. Method and Place of Giving Notice, Submitting Bills and Making Payments: All notices, bills, and payments shall be made in writing and may be given by personal delivery or by mail. Notice, bills, and payments sent by mail shall be addressed as follows:

compliance regarding any applicable taxes, the other party agrees to furnish the audited party with proof of payment of, or exemption from, taxes on those earnings.

12. Dispute Resolution: The parties agree to make a good faith effort to resolve any dispute arising from or relating to this Agreement through mediation. Within sixty (60) days following a written request by either party to mediate a dispute that has not been resolved by informal negotiation, the parties shall mutually agree upon a mediator, schedule a mediation, and shall share the costs of mediation equally, except costs incurred by each party for representation by legal counsel. Pending resolution of the dispute, the KBPI shall continue to provide the services required by this Agreement.

13. Choice of Law and Venue: This Agreement shall be governed by California law, and venue shall be in the County of Sonoma, California, and no other place.

14. Merger: This writing is intended both as the final expression of the Agreement between the parties hereto with respect to the included terms and as a complete and exclusive statement of the terms of the Agreement. No modification of this Agreement shall be effective unless and until such modification is evidenced by a writing signed by both parties.

15. Assignment/Delegation: Neither party shall assign, subcontract, or transfer any interest in this Agreement or any duty hereunder without prior written consent of the other.

16. No Third-Party Beneficiaries: There are no intended third-party beneficiaries to this Agreement.

17. No Waiver of Breach: The waiver by either party of any breach of any term or promise contained in this Agreement shall not be deemed to be a waiver of such term or promise or any subsequent breach of the same or any other term or promise contained in this Agreement.

18. Force Majeure: If either party is delayed or hindered in or prevented from the performance of any act required hereunder because of strikes, lockouts, inability to procure labor or materials, failure of power, riots, insurrection, war, fire or other casualty, or other reason beyond the reasonable

control of the party delayed, excluding financial inability ("Force Majeure Event"), performance of that act shall be excused for the period during which the Force Majeure Event prevents such performance, and the period for that performance shall be extended for an equivalent period. Delays or failures to perform resulting from lack of funds shall not be Force Majeure Events.

19. Severability: If any provision of this Agreement is determined to be illegal, invalid, or unenforceable, in part or in whole, the remaining provisions, or portions of the Agreement shall remain in full force and effect.

20. Limitation of KBP Liability: The financial obligations of either party under this Agreement shall be limited to the payment of the compensation provided in this Agreement. In no event shall the either party be liable, in tort or in contract, for special, consequential, indirect, or incidental damages arising out of the services performed pursuant to this Agreement.

21. Economic Sanctions: As required by Executive Order N-6-22, issued by Governor Gavin Newsom on March 4, 2022 ("EO"), each party certifies compliance with the economic sanctions imposed in response to Russia's actions in Ukraine, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Each party understands that failure to comply may result in the termination of this Agreement.

22. Execution in Counterparts: This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one instrument.

23. Authorization: Each individual executing this Agreement, or its counterpart, on behalf of the respective party, warrants that he/she is authorized to do so, and that this Agreement constitutes the legally binding obligation of the entity which he/she represents.

24. Attachments: The following Attachments, attached hereto, are incorporated herein by reference: **None**

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Name of NPS/NPA _____
County of Location _____

Name of State Agency _____

Name of County _____
County CDS Code _____

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Email Address

andi@rylandsbc.com

Mailing Address

P. O. Box 129, Stewarts Point, California 95480

Fax Number

707-938-7098

Telephone Number

7074-204-9794

Date

09/02/2024

Name

Andrea Stubbs

Signature

Chief Business Official

Submitted by (Superintendent, Board Secretary, or Designee):

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2025.

Enclose a copy of the board agenda item

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 9/11/2024 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

By submitting this annual declaration, the district is certifying the following:

Name of County: Sonoma County Office of Education
County CDS Code: 49-10496

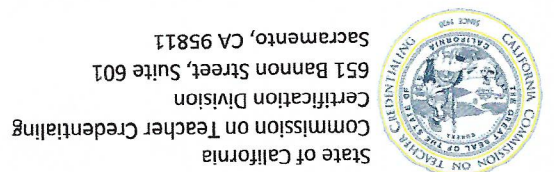
Name of District or Charter: Kashia Elementary School District
District CDS Code: 49-70888

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Revised Declaration of Need for year: _____

Original Declaration of Need for year: 2024-25

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS



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Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

LIMITED ASSIGNMENT PERMITS

| Type of Emergency Permit | Estimated Number Needed |
|--|-------------------------|
| CLAD/English Learner Authorization (applicant already holds teaching credential) | 0 |
| Bilingual Authorization (applicant already holds teaching credential) | 0 |
| List target language(s) for bilingual authorization: | |
| Resource Specialist | 0 |
| Teacher Librarian Services | 0 |
| Emergency Transitional Kindergarten (ETK) | 0 |

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subject(s) identified below.

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

► This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency

 Email Address

 Mailing Address

 Fax Number

 Telephone Number

 Date

 Name

 Signature

 Title

► Enclose a copy of the public announcement Submitted by Superintendent, Director, or Designee:

The declaration shall remain in force until June 30, _____.

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____ at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

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| | | | |
|-----------------------------------|---------------------------|---------|-------------------------|
| | | | SUBJECT |
| | ESTIMATED NUMBER NEEDED | SUBJECT | ESTIMATED NUMBER NEEDED |
| English | Science: Chemistry | | |
| Foundational-Level Math | Science: Geoscience | | |
| Foundational-Level Science | Science: Physics | | |
| Health | Social Science | | |
| Home Economics | Theater | | |
| Industrial & Technology Education | World Languages (specify) | | |

Authorizations for Single Subject Limited Assignment Permits

| | |
|-----------------------------------|-------------------------|
| TYPE OF LIMITED ASSIGNMENT PERMIT | ESTIMATED NUMBER NEEDED |
| Multiple Subject | 1 |
| Single Subject | 0 |
| Special Education | 0 |
| TOTAL | 1 |

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

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EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. Kashia ESD is a small necessary (rural) school with only seven students.

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? _____

If yes, list each college or university with which you participate in an internship program.

If no, explain why you do not participate in an internship program. Kashia ESD is a small necessary (rural) school with only seven students.