

Kenwood School District 2024-25 Budget



Board of Trustees

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Table of Contents

Page	
1	Narrative
6	General Fund Budget
7	-Multi Year Projections (District form)
9	-Multi Year Budget Assumptions
10	-Restricted Program Summary
11	-Projected Cash Flow
12	-Local Control Funding Formula Calculations
13	Special Reserve Fund-Fund 17
14	Child Development Fund Budget-Fund 12
15	-Child Care Center Budget by Program
16	Cafeteria Fund Budget-Fund 13
17	Deferred Maintenance Fund Budget-Fund 14
18	Bond Building Multi-Year Projection-Fund 21
19	Capital Facilities (Developer Fee) Fund-Fund 25
20	Special Reserve for Capital Projects Fund-Fund 40
21	School District Certification
23	Workers Compensation Certification
Appendix A	Criteria and Standards
Appendix B	Form A - Attendance
	Form SIAB - Interfund Transfers
	State Standardized Account Code Structure Form

Kenwood School is a small community elementary school committed to the highest standards of academic excellence and social values, where students are provided a foundation for lives of purpose, service, and lifelong learning.

Kenwood School District Budget for 2024-25

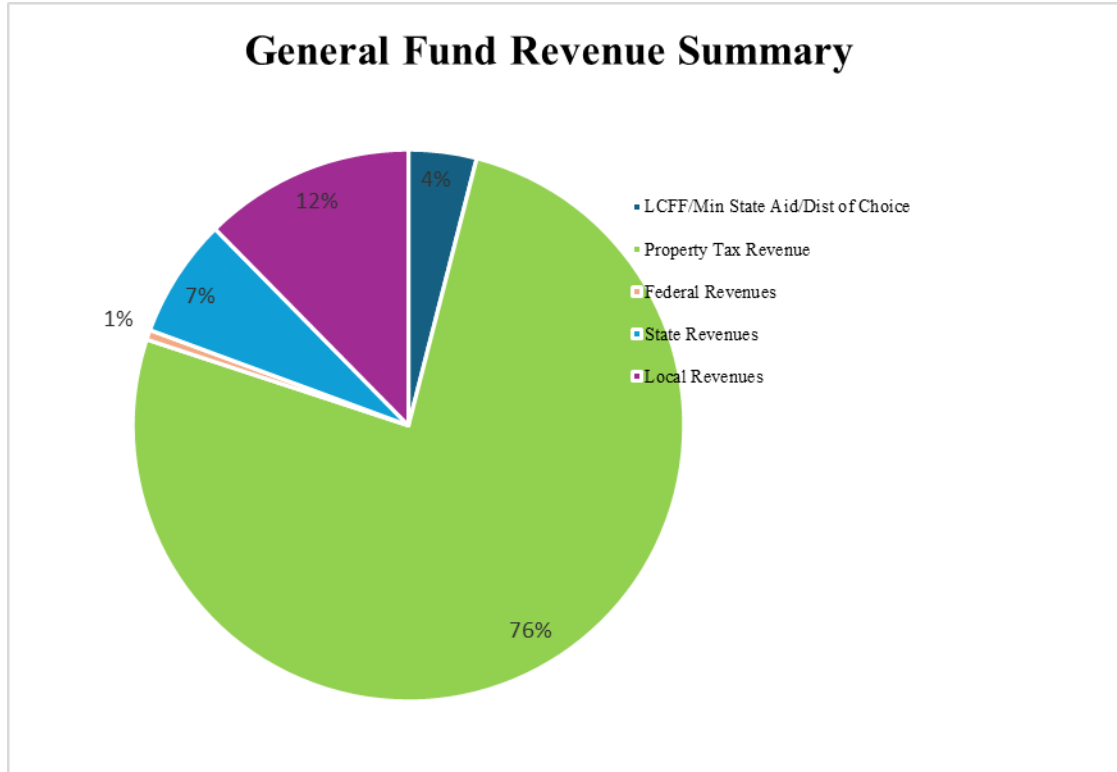
The District is fiscally sound; all funds have positive balances, and the reserves are higher than required. However, high reserves are needed by small schools and Community Funded districts due to the volatility of Property Tax revenue and economic uncertainties.

Great changes are on the way for Kenwood School. Phase One of the Bond Building project has begun and planning for Phase Two will start in the Fall. Much-needed facility upgrades will have a huge impact on the look of our school.

State Budget issues continue into the 2024-25 fiscal year as revenue is still expected to fall short of projections per the May Revise of the Governor's Budget. While Kenwood School will feel minor impacts of these challenges, staying current with all the updates in Sacramento is essential. Many of the programs funded in prior year that have been beneficial to the District may be reduced or "swept back" if not spent soon. Making use of the current one-time program funds will unfortunately enhance the current trend of deficit spending and further reduce the ending balance of the General Fund. The Superintendent and staff will continue to work with the Board to find cost savings to reduce projected deficits in the subsequent fiscal years. Revenues and reserves will be sufficient to cover expenses in the current fiscal year and three subsequent fiscal years.

The General Fund expenditures will exceed revenues by \$221,003. The reserves include \$1,200 for revolving cash, \$166,000 for special education costs, \$100,000 for Education Foundation Support Reserve, and \$60,000 for upcoming curriculum adoptions. An amount equal to 15% of annual expenditures has been designated as a reserve for Economic Uncertainties, which will be \$568,215 in the 2024-25 fiscal year.

General Fund Revenue



Revenue assumptions for the 2024-25 Budget

- Property Tax 3% increase over prior year
- Carryover funds in restricted programs or donations have not been budgeted; they will be budgeted when known after the books are closed for 2023-24.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. These programs have high accountability provisions and specific restrictions. The current federally funded programs are Special Education IDEA and Title II, Teacher and Principal Training and Recruiting funds.

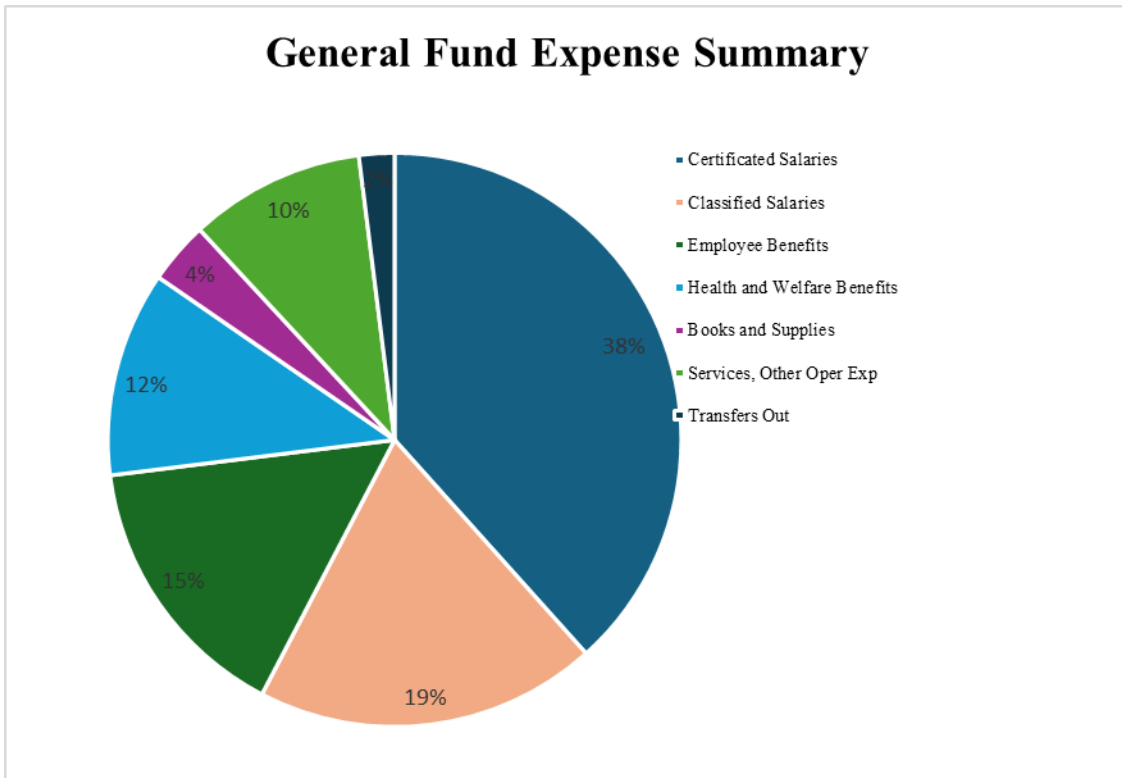
State Revenue

State funding includes Lottery Funds and Mandated Cost Block Grant funds. The Expanded Learning Opportunity Program will continue in all future fiscal years. Any Cost-of-Living Adjustment (COLA) to State Revenue projections are per the School Services of California “Dartboard” guidance and applied to those revenue sources as appropriate.

Local Revenue

Local revenue consists of Parcel Tax income, donations from the Kenwood Education Foundation, interest income from cash deposited at the county treasury, payments on contracts for shared services with other districts and miscellaneous donations.

General Fund Expenditures



Salaries and Benefits

Combined, salaries and benefits comprise 84% of the budget. Health benefits will be increasing by an average of 9% in the 2024-25 fiscal year. Certificated staffing includes the addition of a .45 FTE (full time equivalent) Transitional Kindergarten Teacher and the reduction of intervention and library hours.

Books and Supplies

The 2024-25 budget includes classroom supplies and materials, textbooks, online supplemental materials. Expenses in this area are more than in prior years due to technology needs per the computer rotation plan that drives the purchase of one-to-one devices for students. An average of 2.5% increase to materials and supply expenditures has been included in the budget.

Services and Operating Expenses

Contracted services have increased over the prior year to include greater support to the Extended Day Care program with ELOP expenses. In addition, Special Education contracts will be increased in the next fiscal year based on anticipated participation. An average of 2.5% increase to services and operating expenditures has been included in the budget.

Other Funds

FUND 12 - Child Development Fund

Rainbow Garden Preschool is expected to be at full enrollment next year, welcoming eager 3- and 4-year-olds. The Cougar Club continues to be a popular program with full enrollment almost daily. Staffing has been increased for the Cougar Club. The budget includes an After School Day Care Director with expanded hours and days to accommodate the Summer Camp as well as the increased enrollment. To facilitate smoother operations a second aide position has been reinstated. All estimated salaries and benefits for the updates to Cougar Club staffing are in the budget.

FUND 13 - Cafeteria Fund

The Universal No Cost Meal program will continue in the 2024-25 school year providing all students with the opportunity to receive breakfast and lunch every school day at no charge. Rincon Valley Union School District (RVUSD) will continue to manage the meal programs for our students. The funding model for the program remains with RVUSD providing all meals, as well as reimbursing our staffing costs from the revenue they generate by claiming Kenwood School meals from the State. This model eliminates the need for a contribution from the General Fund as in past years and allows for a small reserve to fund economic uncertainties.

FUND 14 - Deferred Maintenance Fund

Kenwood School District will transfer \$7,200 of LCFF revenue to the Deferred Maintenance fund for continuing maintenance and repair projects. Currently there are no large maintenance projects anticipated outside the bond projects.

FUND 17 - Special Reserve Fund

This fund is expected to have an ending balance of \$257,642. These funds are set aside for economic uncertainties, particularly in the General Fund and can provide transition funding during a severe loss of revenue or a major unanticipated cost.



Building and Facility Funds

The Measure F Phase One building project began in the Summer of 2023 and will continue throughout the 2024-25 fiscal year. This phase will consist of two new classroom buildings, a new roof and skylights for the main building, a kitchen remodel and other site upgrades. A new security camera and alarm system was completed last summer.



FUND 21 – General Obligation Bond Building Fund

Measure F passed in November 2022, providing \$17,000,000 of funding to upgrade and improve Kenwood School facilities over the next several years. Phase Two planning will begin this fiscal year with projects beginning the Summer of 2025.

FUND 25 - Capital Facilities Fund (Developer Fees)

The District no longer collects a mitigation fee when new or expanded construction occurs within school district boundaries. This fund will be almost fully expended by supporting Phase One of the Bond Building Project.

FUND 40 - Special Reserve For Capital Outlay

These funds are to be used for large capital projects. The District will continue to replenish this fund by transferring annually District of Choice revenue.

KENWOOD SCHOOL DISTRICT

Original Budget 2024-25

General Fund 01

This fund is used to account for the ordinary operations of a District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
UNAUDITED BEGINNING BALANCE	2,828,286	2,667,687
Revenues		
Revenue Limit Sources	2,771,710	2,855,437
Federal Revenue	32,232	20,537
State Revenue	224,029	249,594
Local Revenue	487,846	441,526
Transfers In	0	0
Total Revenues	3,515,817	3,567,094
Expenditures		
Certificated Salaries	1,311,190	1,325,869
Classified Salaries	768,230	750,742
Benefits -Mandatory/Health	1,109,100	1,113,414
Books and Supplies	98,487	110,163
Services and Oper Exp	363,409	424,909
Capital Outlay	0	0
Other Outgo	8,000	0
Direct Support/Indirect Costs	0	0
Transfers Out	18,000	33,000
Loan Payments	0	0
Total Expenditures	3,676,416	3,788,097
NET REVENUE (EXPENDITURES)	(160,599)	(221,003)
Net Ending Balance	2,667,687	2,446,684
<u>Less Components of Ending Bal:</u>		
Revolving Cash	1,200	1,200
Reserve for Economic Uncertainty (15%)	551,462	568,215
Restricted Programs	464,667	380,975
Designated for Ed Foundation Support	100,000	100,000
Reserve for Curriculum Adoption	60,000	60,000
Designated for Special Education	166,000	166,000
Ending Balance	1,324,358	1,170,294
Retain for Operating Cash Flow	821,848	838,285
Undesignated Amount	502,510	332,009

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2024-25 Original Budget

Special Board Meeting June 13, 2024

	2022-23 Actual			2023-24 Projection			2024-25 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			6.56%			8.22%			8.22%
Unduplicated Pupil Count			28			28			28
ADA for state calc purposes			105.95			105.13			105.13
Revenue									
Revenue Limit Sources									
Special Ed Property Tax Revenue		29,989	29,989		25,083	25,083		21,250	21,250
Education Protection Account	22,348		22,348	20,398		20,398	29,552		29,552
Local Control Funding Formula	95,863		95,863	94,664		94,664	94,664		94,664
IDT Revenue	21,644	-	21,644	18,000	-	18,000	18,000	-	18,000
Property Tax Revenue	2,542,541		2,542,541	2,613,565		2,613,565	2,691,971		2,691,971
Federal Revenues	-	36,620	36,620	-	32,232	32,232	-	20,537	20,537
State Revenues	34,614	296,627	331,241	22,015	202,014	224,029	22,682	226,911	249,594
Local Revenues	69,701	429,110	498,811	70,000	417,846	487,846	32,000	409,526	441,526
Total Revenue	2,786,711	792,346	3,579,057	2,838,642	677,175	3,515,817	2,888,869	678,224	3,567,094
Expenditures									
Certificated Salaries	996,279	276,578	1,272,857	1,062,713	248,477	1,311,190	1,017,399	308,470	1,325,869
Classified Salaries	473,452	235,563	709,015	536,785	231,445	768,230	543,315	237,427	780,742
Employee Benefits	369,905	237,735	607,640	417,781	231,380	649,161	415,985	249,499	665,484
Employee Health & Welfare	360,603	67,472	428,075	390,415	69,524	459,939	374,267	73,663	447,930
Books and Supplies	71,459	43,588	115,047	70,598	27,889	98,487	68,148	42,015	110,163
Services, Other Oper Exp	219,993	119,629	339,622	197,635	165,774	363,409	212,485	212,424	424,909
Capital Outlay	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	8,000	-	8,000	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	2,491,691	980,565	3,472,256	2,683,927	974,489	3,658,416	2,631,599	1,123,498	3,755,097
Excess (Deficiency)	295,020	(188,219)	106,801	154,715	(297,314)	(142,599)	257,270	(445,274)	(188,003)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(60,960)	-	(60,960)	(18,000)	-	(18,000)	(33,000)	-	(33,000)
Other Sources/Uses	-	-	-	-	-	-	-	-	-
Required Routine Maintenance	(105,703)	105,703	-	(103,616)	103,616	-	(111,418)	111,418	-
Contribution to Special Ed	(143,178)	143,178	-	(183,541)	183,541	-	(238,164)	238,164	-
Technology Replacement	(7,896)	7,896	-	(7,500)	7,500	-	(12,000)	12,000	-
Other Programs	(1,208)	1,208	-	-	-	-	-	-	-
Net Increase (Decrease)	(23,925)	69,766	45,841	(157,942)	(2,657)	(160,599)	(137,312)	(83,692)	(221,003)
Audit Adjustment	(95,526)		(95,526)						
Beginning Balance	2,480,413	397,559	2,877,970	2,360,962	467,324	2,828,286	2,203,020	464,667	2,667,687
Net Ending Balance	2,360,962	467,324	2,828,286	2,203,020	464,667	2,667,687	2,065,709	380,975	2,446,684
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	529,983	-	529,983	551,462	-	551,462	568,215	-	568,215
Reserved Operating Capital for next year	801,803		801,803	821,848		821,848	838,285		838,285
Designated Reserves	326,000		326,000	326,000		326,000	326,000		326,000
Revolving Cash	1,200		1,200	1,200		1,200	1,200		1,200
Restricted Balances		467,325	467,325		464,667	464,667		380,975	380,975
Prepaid Expenditures									
Unappropriated Ending Balance	701,976		701,975	502,510		502,510	332,009		332,009
Net Ending Balance	2,360,962	467,324	2,828,286	2,203,020	464,667	2,667,687	2,065,709	380,975	2,446,684

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2024-25 Original Budget

Special Board Meeting June 13, 2024

	2025-26 Projection			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			3.94%			3.29%			3.19%
Unduplicated Pupil Count			26			26			26
ADA for state calc purposes (prior yr)			107.36			107.42			107.44
Revenue									
Revenue Limit Sources									
Education Protection Account	32,106		32,106	21,484		21,484	21,262		21,262
IDT Revenue	18,000	-	18,000	18,000	-	18,000	18,574	-	18,574
Local Control Funding Formula	94,664		94,664	94,664		94,664	94,664		94,664
Property Tax Revenue	2,772,730	20,500	2,793,230	2,855,912	20,500	2,876,412	2,941,589	20,500	2,962,089
Federal Revenues	-	20,537	20,537	-	20,537	20,537	-	20,537	20,537
State Revenues	23,196	204,425	227,622	24,092	207,201	231,293	24,234	209,773	234,007
Local Revenues	30,000	411,546	441,546	30,000	413,607	443,607	30,000	415,709	445,709
Total Revenue	2,970,696	657,009	3,627,705	3,044,152	661,845	3,705,997	3,130,324	687,020	3,796,843
Expenditures									
Certificated Salaries	1,034,390	313,621	1,348,011	1,051,664	318,859	1,370,523	1,069,227	324,184	1,393,411
Classified Salaries	554,181	242,176	796,357	565,265	247,019	812,284	576,570	251,959	828,530
Employee Benefits	430,696	258,738	689,434	445,493	264,733	710,226	460,033	275,010	735,043
Employee Health & Welfare	411,694	81,029	492,723	452,863	89,132	541,995	498,149	98,045	596,195
Books and Supplies	69,852	32,165	102,017	71,598	41,470	113,068	73,388	52,106	125,494
Services, Other Oper Exp	217,797	217,735	435,532	223,242	223,178	446,420	228,823	228,757	457,581
Capital Outlay	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	2,718,609	1,145,464	3,864,073	2,810,125	1,184,391	3,994,516	2,906,190	1,230,062	4,136,253
Excess (Deficiency)	252,087	(488,455)	(236,368)	234,027	(522,545)	(288,518)	224,133	(543,043)	(339,409)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(18,000)	-	(18,000)	(18,000)	-	(18,000)	(18,574)	-	(18,574)
Other Sources/Uses	-	-	-	-	-	-	-	-	-
Required Routine Maintenance	(112,139)	112,139		(115,977)	115,977		(120,152)	120,152	
Contribution to Restricted Program	(244,119)	244,119		(250,222)	250,222		(356,666)	356,666	
Technology Replacement	(12,000)	12,000		(12,000)	12,000		(12,000)	12,000	
Net Increase (Decrease)	(134,171)	(120,197)	(254,368)	(162,172)	(144,346)	(306,518)	(283,258)	(54,225)	(357,983)
Beginning Balance	2,065,709	380,975	2,446,684	1,931,538	260,778	2,192,316	1,769,366	116,432	1,885,797
Net Ending Balance	1,931,538	260,778	2,192,316	1,769,366	116,432	1,885,797	1,486,107	62,207	1,527,814
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	582,311	-	582,311	601,877	-	601,877	623,224	-	623,224
Reserved Operating Capital for next year	859,242		859,242	870,288		870,288	565,683		565,683
Designated Reserves	296,000		296,000	296,000		296,000	296,000		296,000
Revolving Cash	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
Restricted Balances		260,778	260,778		116,432	116,432		62,207	62,207
Prepaid Expenditures									
Unappropriated Ending Balance	192,785	-	192,785	0	-	0	0	-	0
Net Ending Balance	1,931,538	260,778	2,192,316	1,769,366	116,432	1,885,797	1,486,107	62,207	1,548,314

Kenwood School District 2024-25 Original Budget

Multi-Year Budget Assumptions	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
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REVENUE

Property Taxes/LCFF				
Change in Tax Rolls	3% increase over prior year	3% increase over prior year	3% increase over prior year	3% increase over prior year
LCFF State Revenue (inc. Fair Share reduction)	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts
State Program Revenue	\$50,000 Extended Learning Opportunity Program \$14,604 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$14,604 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$14,604 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$14,604 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding
Local Revenue	Includes estimates Special Ed- 65,000 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-32,000	Includes estimates Special Ed- 65,000 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-30,000	Includes estimates Special Ed- 65,000 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-30,000	Includes estimates Special Ed- 65,000 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-30,000

ADA

Unduplicated Count for LCFF Calculation	32	30	28	29
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Reserve for Economic Uncertainties

Was reserve designated in unrestricted G.F.?	Yes	Yes	Yes	Yes
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EXPENDITURES

Certificated Salaries				
Step/column movement (percentage or amount)	Actuals	1.67% Increase	1.67% Increase	1.67% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	9.42	9.42	9.42	9.42
Comments				

Classified Salaries				
Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
Comments				

Benefits				
Mandatory Benefits	No Change	No Change	No Change	No Change
STRS - Employer Cost	19.10%	19.10%	19.10%	19.10%
PERS - Employer Cost	27.05%	27.60%	28.00%	29.20%
Health and Welfare Benefit Increases	9.0%	10%	10%	10%
Comments				

Other Expenses				
Books and Supplies	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan
Services and Operations	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.
Contributions to other Funds	Continuing Support \$15,000 Fund 12 PreSchool \$18,000 Fund 40 DOC Transfer	Continuing Support \$18,000 Fund 40 DOC Transfer	Continuing Support \$18,000 Fund 40 DOC Transfer	Continuing Support \$18,000 Fund 40 DOC Transfer

Kenwood School District

2024-25 Budget General Fund Restricted Balance Detail

**2024-25
Projected
Ending Balance**

Ongoing Programs	Included in the Multi-Year Budget	Budgeted in 2024-25	
ELOP - Expanded Learning Opportunities Program		50,000	15,713
Afterschool and Summer Day Care and Enrichment for the benefit of students that are economically disadvantaged or English Language Learners			
Arts and Music in Schools (Prop 28)		14,604	29,208
To supplement (and not supplant existing) art education programs including theater, media arts, dance and visual arts.			
Restricted Lottery Proposition 20		7,592	87,078
Shall only be used for the purchase of instructional materials per Ed Code sections 60010(h) and 60010(m)(1).			
Special Ed Mental Health-Related Services		6,000	12,466
To support all mental health-related services to students with or without an individualized education program. Administered by the Sonoma County SELPA			
Routine Restricted Maintenance		111,418	6,754
An amount equal to 3% of General Fund Expenses are set aside in this account to ensure maintenance and custodial expense are fully funded.			
One Time Special Programs- Carryover included in Ending Balance			
Special Education Early Intervention Preschool Grant			25,907
To ensure preschool pupils receive appropriate interventions and services as needed			
Arts, Music, and Instructional Materials Block Grant		Expires 6/30/2026	66,612
To obtain standards-aligned pro dev and instr materials per Board approved plan			
Educator Effectiveness		Expires 6/30/2026	12,679
To support the professional learning for instructional staff			
Learning Recovery Emergency Block Grant		Expires 6/30/2028	46,259
To support academic learning recovery, and staff and pupil social and emotional well-being.			
Other Restricted Local			78,299
Includes carryover funding from the 6th Grade Outdoor Ed Account, RESIG Safety Funds, the Technology Replacement funds and other miscellaneous donations			
			380,975

District Name:
 → Kenwood

**PROJECTED MONTHLY CASH FLOW
 ADOPTED BUDGET FISCAL YEAR**

(includes revenue and expenditure accruals at year end—cash is adjusted through section D below)



Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget
A. BEGINNING CASH	2,823,841	2,715,567	2,461,833	2,182,278	1,932,472	1,645,821	2,911,497	2,670,118	2,428,397	2,114,011	3,067,207	2,785,698				
B. REVENUES																
LCFF Sources:																
StateAid/ EPA/ transfers	21,827	21,827	28,027	13,415	-	6,200	8,731	8,912	16,659	8,912	8,529	20,425			163,465	163,465
LCFF Sources:																
Property Taxes	-	-	15	11	56	1,505,115	4,181	-	-	1,137,368	-	45,225			2,691,972	2,691,972
Federal Revenue	-	-	-	-	-	-	1,284	-	-	-	5,878	-	13,375		20,537	20,537
Other State Revenue	12,476	12,476	12,476	12,476	387	4,592	15,855	12,859	12,859	22,668	2,566	4,280		123,622	249,594	125,972
Other Local Revenue	6,925	3,521	6,338	25,661	7,555	70,631	32,607	43,991	6,936	74,474	58,451	79,651	24,785		441,526	441,526
Interfund Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL REVENUES	41,229	37,825	46,857	51,563	7,997	1,586,539	62,657	65,763	36,455	1,243,421	75,424	149,581	38,160	123,622	3,567,094	3,443,472
C. EXPENDITURES																
Certificated Salaries	17,389	109,526	119,672	118,551	120,573	117,823	114,677	117,757	118,295	117,391	123,733	130,482			1,325,869	1,325,869
Classified Salaries	42,630	68,832	69,240	67,960	66,017	64,971	69,279	66,231	66,541	68,365	97,387	33,289			780,742	780,742
Employee Benefits	33,069	79,863	85,504	87,691	87,753	85,776	90,831	87,623	87,866	87,427	86,345	90,044		123,622	1,113,414	989,792
Books and Supplies	19,147	21,855	4,366	12,791	3,077	8,190	5,702	2,031	2,323	7,108	11,344	12,230			110,163	110,163
Svcs/Other Oper Exps	37,267	11,484	47,630	14,377	17,228	44,104	23,547	33,841	75,815	9,935	38,123	49,764	21,794		424,909	424,909
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL EXPENDITURE	149,503	291,559	326,412	301,369	294,648	320,863	304,036	307,484	350,841	290,226	356,932	315,808	21,794	123,622	3,755,097	3,631,475
CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																
D-1 E)																
Revolving Cash																-
Accounts Receivable																-
Due from Other Funds																-
Stores																-
Prepaid Expenditures																-
TOTAL CHANGES IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGES IN LIABILITIES:																
D-2																
Accounts Payable/ Payroll/Due to Govt																-
Due to Other Funds																-
Temporary Loans																-
TRAN Payable																-
Unearned Revenue																-
TOTAL CHANGE IN L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D-3 AUDIT ADJUSTMENT																
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CHANGE IN CASH:	(108,274)	(253,734)	(279,555)	(249,806)	(286,651)	1,265,676	(241,379)	(241,721)	(314,386)	953,195	(281,508)	(166,227)			(204,369)	
F. ENDING CASH (A +E)	2,715,567	2,461,833	2,182,278	1,932,472	1,645,821	2,911,497	2,670,118	2,428,397	2,114,011	3,067,207	2,785,698	2,619,472		247,244		
G. ENDING CASH, PLUS ACCRUALS															2,619,472	

Kenwood (70789)					
	2023-24	2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	3.30%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count	114	111	110	108	105
Unduplicated Pupil Count (UPC)	33	32	30	28	29
Unduplicated Pupil Percentage (UPP)	25.51%	27.43%	28.36%	27.36%	26.93%
Current Year LCFF Average Daily Attendance (ADA)	62.22	60.33	53.22	52.28	47.61
Funded LCFF ADA	62.22	61.26	60.33	58.27	55.27
LCFF ADA Funding Method	Current Yr	Prior Yr	Prior Yr	3-PY Average	3-PY Average
LCFF Entitlement Summary					
Base Grant	\$621,595	\$618,479	\$627,323	\$624,400	\$611,739
Grade Span Adjustment	33,705	34,064	31,868	32,970	32,656
Adjusted Base Grant	\$655,300	\$652,543	\$659,191	\$657,370	\$644,395
Supplemental Grant	33,434	35,799	37,390	35,971	34,707
Total Base, Supplemental and Concentration Grant	\$688,734	\$688,342	\$696,581	\$693,341	\$679,102
Allowance: Necessary Small School	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	7,290	7,290	7,290	7,290	7,290
Add-on: Home-to-School Transportation	4,578	4,627	4,763	4,910	5,072
Add-on: Small School District Bus Replacement Program	-	-	-	-	-
Add-on: Economic Recovery Target	134,273	134,273	134,273	134,273	134,273
Add-on: Transitional Kindergarten	852	14,277	11,813	12,178	12,581
Total Allowance and Add-On Amounts	\$146,993	\$160,467	\$158,139	\$158,651	\$159,216
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$835,727	\$848,809	\$854,720	\$851,992	\$838,318
Miscellaneous Adjustments	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 835,727	\$ 848,809	\$ 854,720	\$ 851,992	\$ 838,318
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,432	\$ 13,856	\$ 14,167	\$ 14,621	\$ 15,168
Additional State Aid	101,864	101,864	101,864	101,864	101,864
Total LCFF Entitlement with Additional State Aid	937,591	950,673	956,584	953,856	940,182
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ 2,613,565	\$ 2,691,972	\$ 2,772,731	\$ 2,855,913	\$ 2,941,590
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 30,120	\$ 29,552	\$ 32,106	\$ 21,484	\$ 21,262
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864
Total Funding Sources	\$ 2,745,549	\$ 2,823,388	\$ 2,906,701	\$ 2,979,261	\$ 3,064,716
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 30,120	\$ 29,552	\$ 32,106	\$ 21,484	\$ 21,262
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ (9,722)	\$ 8,838	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089) In-Lieu of Property Taxes (Object Code 8096)	\$ 2,613,565	\$ 2,691,972	\$ 2,772,731	\$ 2,855,913	\$ 2,941,590
	-	-	-	-	-
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	\$ 835,727	\$ 848,809	\$ 854,720	\$ 851,992	\$ 838,318
Additional State Aid	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 30,120	\$ 29,552	\$ 32,106	\$ 21,484	\$ 21,262
Excess Taxes before Minimum State Aid	\$ 1,777,838	\$ 1,843,163	\$ 1,918,011	\$ 2,003,921	\$ 2,103,272
Total Funding Sources	\$ 2,745,549	\$ 2,823,388	\$ 2,906,701	\$ 2,979,261	\$ 3,064,716
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 621,595	\$ 618,479	\$ 627,141	\$ 624,400	\$ 611,739
Supplemental and Concentration Grant funding in the LCAP year	\$ 33,434	\$ 35,799	\$ 37,390	\$ 35,971	\$ 34,707
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	3.96%	3.96%	4.12%	3.97%	3.89%

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Special Reserve Other than Capital Outlay Fund 17

This fund is used primarily to provide for the accumulation of General Fund money for general operating purposes. Amounts from this fund must first be transferred into the General Fund before expenditures can be made.

Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
<hr/>		
UNAUDITED BEGINNING BALANCE	249,142	255,142
Revenues		
Local Revenue - Interest	6,000	2,500
Transfer in from General Fund	0	0
Total Revenues	6,000	2,500
Expenditures		
Transfers Out	0	0
Total Expenditures	0	0
Net Ending Balance	255,142	257,642
Less Components of Ending Bal:		
Designated for Economic Uncertainties	255,142	257,642

KENWOOD SCHOOL DISTRICT Original Budget 2024-25

Child Care Center 12

This fund is used to account separately for auxiliary child care programs. The
Preschool Program and the Afterschool "Cougar Club" comprise this fund.

Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
UNAUDITED BEGINNING BALANCE	16,233	9,806
Revenues		
Local Revenue	208,660	234,960
Donations	15,000	15,000
Interest	200	200
Transfers In	0	0
Total Revenues	223,860	250,160
Expenditures		
Salaries	141,643	170,600
Benefits	102,294	120,518
Inst Materials and Supplies	5,750	7,350
Services and Oper Exp	-19,400	(54,040)
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	230,287	244,428
NET REVENUE (EXPENDITURES)	(6,427)	5,732
Net Ending Balance	9,806	15,538
Less Components of Ending Bal:		

**KENWOOD SCHOOL DISTRICT
Original Budget 2024-25**

Child Care Center 12
By Program

Board Meeting June 13, 2024	2024-25 Rainbow Garden at Kenwood School Preschool	2024-25 Cougar Club After School Care
	0	3,328
Revenues		
Local Revenue	134,160	100,500
Interest	0	0
Transfers In/Out	25,000	(10,000)
Total Revenues	159,160	90,500
Expenditures		
Salaries	83,207	87,393
Benefits	69,477	51,041
Inst Materials and Supplies	2,250	5,100
Services and Oper Exp	4,110	1,850
ELOP Offset	0	(60,000)
Transfers Out	0	
Total Expenditures	159,044	85,384
NET REVENUE (EXPENDITURES)	116	5,116
Net Ending Balance	116	8,444
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT Original Budget 2024-25

Cafeteria Fund 13

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for expenditures for the operation of the LEA's food service program.

Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
UNAUDITED BEGINNING BALANCE	3,764	8,125
Revenues		
State Revenue		
State Milk Reimbursement	0	0
Interest	150	0
Transfers In	0	0
Program Reimbursement - RVUSD	45,828	43,936
Total Revenues	45,978	43,936
Expenditures		
Classified Salaries	21,975	21,672
Benefits	13,142	13,763
Food and Other Supplies	1,750	750
Services and Oper Exp	4,750	3,250
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	41,617	39,435
NET REVENUE (EXPENDITURES)	4,361	4,501
Net Ending Balance	8,125	12,626
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT

Original Budget 2024-25

Deferred Maintenance Fund 14

This fund is used to account separately for state apportionments and the districts contribution for deferred maintenance purposes. The expenditures are for major repairs and replacements under the

Regular Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
UNAUDITED BEGINNING BALANCE	30,668	28,668
Revenues		
State Revenue	7,200	7,200
Local Revenue - Interest	800	200
Transfers In From General Fund	0	0
Total Revenues	8,000	7,400
Expenditures		
Supplies	0	0
Services and Operation Expense	10,000	10,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	10,000	10,000
NET REVENUE (EXPENDITURES)	(2,000)	(2,600)
Net Ending Balance	28,668	26,068
Ending Balance Committed Amount	28,668	26,068

KENWOOD SCHOOL DISTRICT

General Obligation Bond Fund 21

This fund is used to account for General Obligation Bond revenues and expenditures.

Phase 1 Building and Modernization Project

Board Meeting June 13, 2024	Phase 1 Master Project Budget	Actual Thru 6/30/2023	Fund 21 Bond	
			Multi Year Cash Flow	
			Budget 23-24	Budget 24-25
UNAUDITED BEGINNING BALANCE			6,030,061	5,533,154
Revenues				
Measure B Bond Program	6,000,000	6,000,000	-	
Interest Earned on Bond Funds	294,001	48,931	145,070	100,000
Developer Fee Fund 25	165,000	0		165,000
Total Revenues	6,459,001	6,048,931	145,070	265,000
Expenditures				
Architect/Engineering	422,941	15,174	263,840	143,927
Plan Check Fees	48,244		36,430	11,814
Surveying and Testing	114,513		33,378	81,135
Construction Contractor	2,970,262		100,000	2,870,262
Other Construction	1,417,032		97,216	1,319,816
Construction Management	445,376	3,696	95,653	346,027
Construction Inspection	124,000		4,000	120,000
Fees and Other Expenses	225,981		11,460	214,521
Contingencies	554,504		-	554,504
Total Expenditures	6,322,853	18,870	641,977	5,662,006
NET REVENUE (EXPENDITURES)	136,148	6,030,061	(496,907)	(5,397,006)
Net Ending Balance	136,148	6,030,061	5,533,154	136,148

KENWOOD SCHOOL DISTRICT

Original Budget 2024-25

Capital Facilities Fund 25

This fund is used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving development. Expenditures in this fund are restricted to the purposes specified in the Government Code.

Board Meeting June 13, 2024	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Budget
UNAUDITED BEGINNING BALANCE	162,952	166,952
Revenues		
Local Revenue - Interest	4,500	2,000
Local Revenue - Developer Fees	0	0
Transfers In	0	0
Total Revenues	4,500	2,000
Expenditures		
Supplies	0	0
Services & Operations Expense	500	0
Capital Outlay	0	165,000
Transfers Out	0	0
Total Expenditures	500	165,000
NET REVENUE (EXPENDITURES)	4,000	(163,000)
Net Ending Balance	166,952	3,952
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Undesignated Amount	166,952	3,952

KENWOOD SCHOOL DISTRICT

Original Budget 2024-25

Special Reserve Capital Outlay Fund 40

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes

	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed 2024-25 Updated Budget
<hr/>		
UNAUDITED BEGINNING BALANCE	66,676	83,676
Revenues		
Local Revenue - Interest	2,000	1,000
State Revenue	0	0
Transfers In	18,000	18,000
Total Revenues	20,000	19,000
Expenditures		
Supplies	1,000	1,000
Services & Operations Expense	2,000	2,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	3,000	3,000
NET REVENUE (EXPENDITURES)	17,000	16,000
Net Ending Balance	83,676	99,676
Less Components of Ending Bal:	0	0
Designated Amounts		
Ending Balance	83,676	99,676
Undesignated Amount		

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: https://www.kenwoodschool.org

Date: 06/03/2024

Adoption Date: 06/13/2024

Signed: _____

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

Public Hearing:

Place: Kenwood School Library

Date: 06/06/2024

Time: 4:00 pm

Contact person for additional information on the budget reports:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-833-2952

E-mail: akopache@kenwoodschool.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/13/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

_____ Redwood Empire Schools Insurance Group (RESIG)

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

Signed _____

_____ Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/13/2024 _____

For additional information on this certification, please contact:

Name: Anne Kopache _____
Title: Chief Business Official _____
Telephone: 707-833-2952 _____
E-mail: akopache@kenwoodschool.org _____

Kenwood School District
2024-25
Budget

Appendix A

State Criteria and Standards

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	103.58	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	117	106		
Charter School				
Total ADA	117	106	9.5%	Not Met
Second Prior Year (2022-23)				
District Regular	107	105		
Charter School				
Total ADA	107	105	1.7%	Met
First Prior Year (2023-24)				
District Regular	107	105		
Charter School		0		
Total ADA	107	105	1.4%	Met
Budget Year (2024-25)				
District Regular	104			
Charter School	0			
Total ADA	104			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

A smaller than expected Kindergarten enrollment combined with families moving from the area in addition to student absences due to illness had an impact on average daily attendance.

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	124	116		
Charter School				
Total Enrollment	124	116	6.5%	Not Met
Second Prior Year (2022-23)				
District Regular	116	113		
Charter School				
Total Enrollment	116	113	2.6%	Met
First Prior Year (2023-24)				
District Regular	116	111		
Charter School				
Total Enrollment	116	111	4.3%	Not Met
Budget Year (2024-25)				
District Regular	111			
Charter School				
Total Enrollment	111			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Families moving from the area post pandemic was a county wide trend

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

Explanation:
(required if NOT met)

Enrollment increased after the Census Count. Fifth and Sixth grade students moved from the area during the summer.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	106	116	
Charter School		0	
Total ADA/Enrollment	106	116	91.3%
Second Prior Year (2022-23)			
District Regular	105	113	
Charter School	0		
Total ADA/Enrollment	105	113	93.1%
First Prior Year (2023-24)			
District Regular	105	111	
Charter School			
Total ADA/Enrollment	105	111	95.0%
		Historical Average Ratio:	93.1%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	104	111		
Charter School	0			
Total ADA/Enrollment	104	111	93.3%	Met
1st Subsequent Year (2025-26)				
District Regular	103	110		
Charter School				
Total ADA/Enrollment	103	110	93.6%	Met
2nd Subsequent Year (2026-27)				
District Regular	101	108		
Charter School				
Total ADA/Enrollment	101	108	93.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	106.41	104.54	103.32	101.43
b. Prior Year ADA (Funded)		106.41	104.54	103.32
c. Difference (Step 1a minus Step 1b)		(1.87)	(1.22)	(1.89)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.76%)	(1.17%)	(1.83%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.76%)	(1.17%)	(1.83%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,613,565.00	2,691,971.00	2,772,730.00	2,855,912.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,753,827.00	2,841,387.00	2,917,500.00	2,990,060.00
District's Projected Change in LCFF Revenue:		3.18%	2.68%	2.49%
Basic Aid Standard		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected change in LCFF revenue is within the Basic Aid Standard in all subsequent fiscal years. Standard has been met.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	1,922,449.28	
Second Prior Year (2022-23)	2,200,239.35	2,491,691.67	88.3%
First Prior Year (2023-24)	2,407,694.00	2,683,927.00	89.7%
	Historical Average Ratio:		88.3%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.3% to 93.3%	83.3% to 93.3%	83.3% to 93.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2024-25)	2,350,966.00	2,631,599.00	
1st Subsequent Year (2025-26)	2,430,961.00	2,718,610.00	89.4%	Met
2nd Subsequent Year (2026-27)	2,515,285.00	2,810,125.00	89.5%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.76%)	(1.17%)	(1.83%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.76% to 8.24%	-11.17% to 8.83%	-11.83% to 8.17%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.76% to 3.24%	-6.17% to 3.83%	-6.83% to 3.17%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	32,232.00		
Budget Year (2024-25)	20,537.00	(36.28%)	Yes
1st Subsequent Year (2025-26)	20,537.00	0.00%	No
2nd Subsequent Year (2026-27)	20,537.00	0.00%	No

Explanation:
(required if Yes)

Prior fiscal year revenue included the final receipt of pandemic relief funds.

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

First Prior Year (2023-24)	224,029.00		
Budget Year (2024-25)	249,594.00	11.41%	Yes
1st Subsequent Year (2025-26)	227,621.00	(8.80%)	Yes
2nd Subsequent Year (2026-27)	231,293.00	1.61%	No

Explanation:
(required if Yes)

The 2024-25 fiscal year includes prior year UPK revenue that was not recorded in prior years. UPK revenue to be used in subsequent years will be dependent on TK enrollment and the program being implemented.

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

First Prior Year (2023-24)	487,846.00		
Budget Year (2024-25)	441,526.00	(9.49%)	Yes
1st Subsequent Year (2025-26)	441,546.00	0.00%	No
2nd Subsequent Year (2026-27)	443,607.00	.47%	No

Explanation:
(required if Yes)

Special Education revenue and interest rates are expected to decrease in the next fiscal year.

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

First Prior Year (2023-24)	98,487.00		
Budget Year (2024-25)	110,163.00	11.86%	Yes
1st Subsequent Year (2025-26)	102,017.00	(7.39%)	Yes
2nd Subsequent Year (2026-27)	113,068.00	10.83%	Yes

Explanation:
(required if Yes)

Supplies in all budget years are updated in accordance with the 5 year Technology Replacement and Rotation plan. All other expenses are increased at a rate of 2.50% per year.

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

First Prior Year (2023-24)	363,409.00		
Budget Year (2024-25)	424,909.00	16.92%	Yes
1st Subsequent Year (2025-26)	435,532.00	2.50%	No
2nd Subsequent Year (2026-27)	446,420.00	2.50%	No

Explanation:
(required if Yes)

Increases in Property /Liability Insurance, Special Education contracts and the ELOP program expenses are included in the 24-25 budget

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	744,107.00		
Budget Year (2024-25)	711,657.00	(4.36%)	Met
1st Subsequent Year (2025-26)	689,704.00	(3.08%)	Met
2nd Subsequent Year (2026-27)	695,437.00	.83%	Met

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

First Prior Year (2023-24)	461,896.00		
Budget Year (2024-25)	535,072.00	15.84%	Not Met
1st Subsequent Year (2025-26)	537,549.00	.46%	Met
2nd Subsequent Year (2026-27)	559,488.00	4.08%	Met

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

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

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

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

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

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

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

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

Supplies in all budget years are updated in accordance with the 5 year Technology Replacement and Rotation plan. All other expenses are increased at a rate of 2.50% per year.

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

Increases in Property /Liability Insurance, Special Education contracts and the ELOP program expenses are included in the 24-25 budget

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

3,664,475.00

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

3,664,475.00	109,934.25	111,418.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	419,838.21	425,802.63	438,962.63
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	821,939.70	701,976.05	502,510.05
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,241,777.91	1,127,778.68	941,472.68
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,325,078.92	3,533,217.40	3,676,416.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	3,325,078.92	3,533,217.40	3,676,416.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	37.3%	31.9%	25.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	12.4%	10.6%	8.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(150,149.01)	2,306,595.93	6.5%	Met
Second Prior Year (2022-23)	(23,924.65)	2,552,651.67	.9%	Met
First Prior Year (2023-24)	(157,942.00)	2,701,927.00	5.8%	Met
Budget Year (2024-25) (Information only)	(137,311.00)	2,664,599.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	2,642,318.00	2,630,561.71	.4%	Met
Second Prior Year (2022-23)	2,375,089.00	2,384,886.70	N/A	Met
First Prior Year (2023-24)	2,176,353.00	2,360,962.05	N/A	Met
Budget Year (2024-25) (Information only)	2,203,020.05			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	2,619,472.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	104	103	101
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,788,097.00	3,882,074.00	4,012,516.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,788,097.00	3,882,074.00	4,012,516.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	189,404.85	194,103.70	200,625.80
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	189,404.85	194,103.70	200,625.80

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	189,405.00	194,104.00	200,626.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	332,009.05	192,784.05	.05
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	257,641.63	262,795.00	268,051.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	779,055.68	649,683.05	468,677.05
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.57%	16.74%	11.68%
District's Reserve Standard (Section 10B, Line 7):	189,404.85	194,103.70	200,625.80
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(294,657.00)			
Budget Year (2024-25)	(361,582.00)	66,925.00	22.7%	Not Met
1st Subsequent Year (2025-26)	(359,654.00)	(1,928.00)	(.5%)	Met
2nd Subsequent Year (2026-27)	(369,388.00)	9,734.00	2.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	18,000.00			
Budget Year (2024-25)	33,000.00	15,000.00	83.3%	Met
1st Subsequent Year (2025-26)	18,000.00	(15,000.00)	(45.5%)	Met
2nd Subsequent Year (2026-27)	18,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Contributions to restricted programs have been increased in part to Special Education contracts. In addition the contribution to the technology replacement resource has been increased due to increased costs.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 21	Fund 51	5,970,333
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,970,333

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	17,557	17,557	17,557	17,557
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	17,557	17,557	17,557	17,557
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	10	9.52	9.52	9.52

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	12012		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes	Yes
10.0%	10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No			

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes	Yes
1.7%	1.7%	1.7%	1.7%

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

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

Yes	Yes	Yes	Yes
Yes	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	5.3	5.3	5.3	5.3

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	3681		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	3.6	3.6	3.6	3.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 13, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Kenwood School District
2024-25
Budget

Appendix B

State Standardized
Account Code Structure
(SACS) Forms

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	61.26	61.26	61.26	60.33	60.33	60.33
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	44.19	44.19	44.19	43.25	43.25	43.25
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)	105.45	105.45	105.45	103.58	103.58	103.58
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.94	.94	.94	.94	.94	.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.02	.02	.02	.02	.02	.02
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.96	.96	.96	.96	.96	.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	106.41	106.41	106.41	104.54	104.54	104.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	60,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(60,000.00)	0.00	0.00				
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	60,000.00	(60,000.00)	0.00	0.00	33,000.00	33,000.00		

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,746,627.00	25,083.00	2,771,710.00	2,834,187.00	21,250.00	2,855,437.00	3.0%
2) Federal Revenue		8100-8299	0.00	32,232.00	32,232.00	0.00	20,537.00	20,537.00	-36.3%
3) Other State Revenue		8300-8599	22,015.00	202,014.00	224,029.00	22,683.00	226,911.00	249,594.00	11.4%
4) Other Local Revenue		8600-8799	70,000.00	417,846.00	487,846.00	32,000.00	409,526.00	441,526.00	-9.5%
5) TOTAL, REVENUES			2,838,642.00	677,175.00	3,515,817.00	2,888,870.00	678,224.00	3,567,094.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,062,713.00	248,477.00	1,311,190.00	1,017,399.00	308,470.00	1,325,869.00	1.1%
2) Classified Salaries		2000-2999	536,785.00	231,445.00	768,230.00	543,315.00	237,427.00	780,742.00	1.6%
3) Employee Benefits		3000-3999	808,196.00	300,904.00	1,109,100.00	790,252.00	323,162.00	1,113,414.00	0.4%
4) Books and Supplies		4000-4999	70,598.00	27,889.00	98,487.00	68,148.00	42,015.00	110,163.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	197,635.00	165,774.00	363,409.00	212,485.00	212,424.00	424,909.00	16.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,000.00	0.00	8,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,683,927.00	974,489.00	3,658,416.00	2,631,599.00	1,123,498.00	3,755,097.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			154,715.00	(297,314.00)	(142,599.00)	257,271.00	(445,274.00)	(188,003.00)	31.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,000.00	0.00	18,000.00	33,000.00	0.00	33,000.00	83.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(294,657.00)	294,657.00	0.00	(361,582.00)	361,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(312,657.00)	294,657.00	(18,000.00)	(394,582.00)	361,582.00	(33,000.00)	83.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,942.00)	(2,657.00)	(160,599.00)	(137,311.00)	(83,692.00)	(221,003.00)	37.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,360,962.05	467,324.10	2,828,286.15	2,203,020.05	464,667.10	2,667,687.15	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,360,962.05	467,324.10	2,828,286.15	2,203,020.05	464,667.10	2,667,687.15	-5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,360,962.05	467,324.10	2,828,286.15	2,203,020.05	464,667.10	2,667,687.15	-5.7%
2) Ending Balance, June 30 (E + F1e)			2,203,020.05	464,667.10	2,667,687.15	2,065,709.05	380,975.10	2,446,684.15	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	1,682.84	1,682.84	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	462,984.26	462,984.26	0.00	380,975.10	380,975.10	-17.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,515,489.00	0.00	1,515,489.00	1,543,095.00	0.00	1,543,095.00	1.8%
Added 10% Reserve for Economic Uncertainty per Board	0000	9780	367,641.00		367,641.00			0.00	
Reserve for Special Education Extraordinary Costs	0000	9780	166,000.00		166,000.00			0.00	
Reserve for Curriculum Adoption	0000	9780	60,000.00		60,000.00			0.00	
Reserve for Enrichment Support	0000	9780	100,000.00		100,000.00			0.00	
Subsequent Year Cash Flow Reserve	0000	9780	821,848.00		821,848.00			0.00	
Added 10% Reserve for Economic Uncertainty per Board	0000	9780			0.00	378,810.00		378,810.00	
Reserve for Special Education Extraordinary Costs	0000	9780			0.00	166,000.00		166,000.00	
Reserve for Curriculum Adoption	0000	9780			0.00	60,000.00		60,000.00	
Reserve for Enrichment Support	0000	9780			0.00	100,000.00		100,000.00	
Subsequent Year Cash Flow Reserve	0000	9780			0.00	838,285.00		838,285.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	183,821.00	0.00	183,821.00	189,405.00	0.00	189,405.00	3.0%
Unassigned/Unappropriated Amount		9790	502,510.05	0.00	502,510.05	332,009.05	0.00	332,009.05	-33.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,733,161.12	12,057.83	2,745,218.95				

Description	Resource Codes	Object Codes	2023-24 Estimated 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	6,000.00	2,500.00	-58.3%
5) TOTAL, REVENUES			6,000.00	2,500.00	-58.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	2,500.00	-58.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	2,500.00	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,141.63	255,141.63	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,141.63	255,141.63	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,141.63	255,141.63	2.4%
2) Ending Balance, June 30 (E + F1e)			255,141.63	257,641.63	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	255,141.63	257,641.63	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	258,948.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			258,948.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			258,948.59		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	2,500.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	2,500.00	-58.3%
TOTAL, REVENUES			6,000.00	2,500.00	-58.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	223,860.00	235,160.00	5.0%
5) TOTAL, REVENUES			223,860.00	235,160.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	750.00	0.00	-100.0%
2) Classified Salaries		2000-2999	140,893.00	170,600.00	21.1%
3) Employee Benefits		3000-3999	102,294.00	120,518.00	17.8%
4) Books and Supplies		4000-4999	5,750.00	7,350.00	27.8%
5) Services and Other Operating Expenditures		5000-5999	(19,400.00)	(54,040.00)	178.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,287.00	244,428.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,427.00)	(9,268.00)	44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,427.00)	5,732.00	-189.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,233.24	9,806.24	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,233.24	9,806.24	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,233.24	9,806.24	-39.6%
2) Ending Balance, June 30 (E + F1e)			9,806.24	15,538.24	58.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,094.65	14,326.65	57.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	711.59	1,211.59	70.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,161.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	506.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,667.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(5,332.87)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.00	500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	208,660.00	219,660.00	5.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	15,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223,860.00	235,160.00	5.0%
TOTAL, REVENUES			223,860.00	235,160.00	5.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	750.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			750.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	45,978.00	43,936.00	-4.4%
5) TOTAL, REVENUES			45,978.00	43,936.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,975.00	21,672.00	-1.4%
3) Employee Benefits		3000-3999	13,142.00	13,763.00	4.7%
4) Books and Supplies		4000-4999	1,750.00	750.00	-57.1%
5) Services and Other Operating Expenditures		5000-5999	4,750.00	3,250.00	-31.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,617.00	39,435.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,361.00	4,501.00	3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,361.00	4,501.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,764.12	8,125.12	115.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,764.12	8,125.12	115.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,764.12	8,125.12	115.9%
2) Ending Balance, June 30 (E + F1e)			8,125.12	12,626.12	55.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,125.12	12,626.12	55.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,816.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,816.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,300.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,300.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(1,483.39)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150.00	100.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	45,828.00	43,836.00	-4.3%
TOTAL, OTHER LOCAL REVENUE			45,978.00	43,936.00	-4.4%
TOTAL, REVENUES			45,978.00	43,936.00	-4.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,502.00	15,558.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,473.00	6,114.00	-5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,975.00	21,672.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,596.00	5,862.00	4.8%
OASDI/Medicare/Alternative		3301-3302	1,727.00	1,646.00	-4.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,200.00	7,200.00	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	800.00	200.00	-75.0%
5) TOTAL, REVENUES			8,000.00	7,400.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,000.00)	(2,600.00)	30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(2,000.00)	(2,600.00)	30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,668.10	28,668.10	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,668.10	28,668.10	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,668.10	28,668.10	-6.5%
2) Ending Balance, June 30 (E + F1e)			28,668.10	26,068.10	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	28,668.10	26,068.10	-9.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,233.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,233.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			34,233.32		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	7,200.00	7,200.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,200.00	7,200.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	800.00	200.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800.00	200.00	-75.0%
TOTAL, REVENUES			8,000.00	7,400.00	-7.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	4,500.00	2,000.00	-55.6%
5) TOTAL, REVENUES			4,500.00	2,000.00	-55.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	165,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	165,000.00	32,900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	(163,000.00)	-4,175.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			4,000.00	(163,000.00)	-4,175.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,951.52	166,951.52	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,951.52	166,951.52	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,951.52	166,951.52	2.5%
2) Ending Balance, June 30 (E + F1e)			166,951.52	3,951.52	-97.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	166,951.52	3,951.52	-97.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	169,365.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			169,365.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			169,365.07		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00 0.0%
Other Subventions/In-Lieu Taxes			8576	0.00	0.00 0.0%
All Other State Revenue			8590	0.00	0.00 0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00 0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00 0.0%
Unsecured Roll			8616	0.00	0.00 0.0%
Prior Years' Taxes			8617	0.00	0.00 0.0%
Supplemental Taxes			8618	0.00	0.00 0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00 0.0%
Other			8622	0.00	0.00 0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00 0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00 0.0%
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00 0.0%
Interest			8660	4,500.00	2,000.00 -55.6%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00 0.0%
Fees and Contracts					
Mitigation/Developer Fees			8681	0.00	0.00 0.0%
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00 0.0%
All Other Transfers In from All Others			8799	0.00	0.00 0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	2,000.00	-55.6%
TOTAL, REVENUES			4,500.00	2,000.00	-55.6%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00 0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00 0.0%
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00 0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	2,000.00	1,000.00	-50.0%
5) TOTAL, REVENUES			2,000.00	1,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(2,000.00)	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,000.00	18,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,000.00	18,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,000.00	16,000.00	-5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,676.04	83,676.04	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,676.04	83,676.04	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,676.04	83,676.04	25.5%
2) Ending Balance, June 30 (E + F1e)			83,676.04	99,676.04	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	83,676.04	99,676.04	19.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,685.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			68,685.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			68,685.81		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	1,000.00	-50.0%
TOTAL, REVENUES			2,000.00	1,000.00	-50.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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

Kenwood Elementary

Sonoma County

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

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

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

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

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: A district cashflow spreadsheet will be provided with the budget presentation.