

May 24, 2024

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Angela West, Director of Fiscal Services

SUBJECT: 2024-2025 FINAL BUDGET ADOPTION

INSTRUCTIONS

Enclosed are the following materials as well as some final budget instructions:

1. Statewide Criteria and Standards Summary review documents.
2. Annual Financial and Budget Adoption Reports for all your funds.
3. Certification of Adopted Budget.

Criteria and Standards

E.C. 42127 states that each district must develop their budget in accordance with the state-adopted Criteria and Standards, make the budget documents available for public inspection and report to the board that all requirements have been met.

The Criteria and Standards review process is based upon compliance with the various criteria and specific standards adopted by the state for the budget development process. If, during the completion of the summary review documents, the district does not meet the state variance for specific criteria, a detailed explanation must be provided. The Budget Certification (form CB in the SACS Software document) displays the summary results of the criteria and standards review, and any required explanations are included on the criteria and standards document.

2024-2025 School District Certification (Form CB)

There is an element of the certification related to the Education Code 42127 which states that if a district adopts a budget with a combined assigned and unassigned ending fund balance above the State Board of Education minimum recommended reserve for economic uncertainties, the district's public hearing for budget adoption must include a **"a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserve standard for economic uncertainties"**.

We have provided an attachment, *Balances in Excess of Minimum Reserve Requirements*, to assist you in meeting this requirement. The document is included to provide the district with the correct balances that are required to be addressed, but the information can be presented at the public hearing in any format the district deems appropriate. Based on discussions with Department of Education staff, it is our understanding this requirement only applies to the actual "budget" being adopted, or 2024-2025.

Humboldt County Office of Education

***CERTIFICATION OF ADOPTED BUDGET
2024-2025***

In order for our office to be certain that the 2024-2025 adopted budget in the financial system equals the Budget Adoption Report as adopted by the board, we request that you **complete the following and return it to Brenda Howard, in the Business Office**, after board adoption.

_____ There were no changes to the Budget Adoption Report as originally prepared.

_____ Attached is the adopted budget for our district. Changes were made at the time of adoption. These changes are indicated in red on the attached Budget Adoption Report and have been entered into the financial system in the computer. A budget summary report is enclosed which equals the attached Budget Adoption Report.

SIGNED: _____
District Superintendent or Business Manager

School District

Date

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	 X X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	 X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/24/2024
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	

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)	527.91	527.91	558.37	523.59	523.59	529.59
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)	.26	.26	.26	.26	.26	.26
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)	528.17	528.17	558.63	523.85	523.85	529.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.90	2.90	2.90	2.90	2.90	2.90
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.21	.21	.21	.21	.21	.21
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)	3.11	3.11	3.11	3.11	3.11	3.11
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	531.28	531.28	561.74	526.96	526.96	532.96
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	529	558	
Charter School		0	
Total ADA/Enrollment	529	558	94.8%
Second Prior Year (2022-23)			
District Regular	524	560	
Charter School	0		
Total ADA/Enrollment	524	560	93.7%
First Prior Year (2023-24)			
District Regular	528	560	
Charter School			
Total ADA/Enrollment	528	560	94.3%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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	524	563		
Charter School	0			
Total ADA/Enrollment	524	563	93.0%	Met
1st Subsequent Year (2025-26)				
District Regular	524	563		
Charter School				
Total ADA/Enrollment	524	563	93.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	524	563		
Charter School				
Total ADA/Enrollment	524	563	93.0%	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)

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)	1,269,483.00	1,269,483.00	1,269,483.00	1,269,483.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,666,529.00	6,399,651.00	6,552,566.00	6,747,538.00
District's Projected Change in LCFF Revenue:		(4.00%)	2.39%	2.98%
LCFF Revenue Standard		-5.05% to -3.05%	1.13% to 3.13%	2.03% to 4.03%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue 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):	(4.05%)	2.13%	3.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.05% to 5.95%	-7.87% to 12.13%	-6.97% to 13.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.05% to 0.95%	-2.87% to 7.13%	-1.97% to 8.03%

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)	1,476,330.00		
Budget Year (2024-25)	321,462.00	(78.23%)	Yes
1st Subsequent Year (2025-26)	321,462.00	0.00%	No
2nd Subsequent Year (2026-27)	321,462.00	0.00%	No

Explanation:
(required if Yes)

Budget reflects decrease funding from COLA decrease as well as one-time funds expiring for budget year, subsequent years based from 24-25 budget year figure.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	1,470,443.00		
Budget Year (2024-25)	1,109,508.00	(24.55%)	Yes
1st Subsequent Year (2025-26)	1,059,787.00	(4.48%)	Yes
2nd Subsequent Year (2026-27)	1,059,787.00	0.00%	No

Explanation:
(required if Yes)

State revenue variance in budget year due to one-time funds expiring as well as for year two and year three one-time funding decreasing. First year out Community grant ending and in second year art music grant also ending.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	407,712.00		
Budget Year (2024-25)	360,689.00	(11.53%)	Yes
1st Subsequent Year (2025-26)	360,689.00	0.00%	No
2nd Subsequent Year (2026-27)	360,689.00	0.00%	No

Explanation:
(required if Yes)

Local revenue variance due to less taxes received than previously projected, actual numbers are being reflected.

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)

Reduced materials spending due to increase in budget year for new textbooks, second year and third year are expected to reduce in material cost as well as not projecting to spend on new textbook purchases again.

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

Budget year no increase in building expenses projected, but projection for some repairs to be done in second year and decrease back down in year three.

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)	3,111,737.71	4,526,791.85	5,297,078.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,111,737.71	4,526,791.85	5,297,078.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,667,371.21	8,203,263.65	9,205,514.00
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)	8,667,371.21	8,203,263.65	9,205,514.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	35.9%	55.2%	57.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	12.0%	18.4%	19.2%

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)	(360,582.74)	5,954,121.97	6.1%	Met
Second Prior Year (2022-23)	554,973.87	5,556,663.97	N/A	Met
First Prior Year (2023-24)	742,794.00	5,501,025.00	N/A	Met
Budget Year (2024-25) (Information only)	(438,955.00)	6,174,087.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is 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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	3,575,265.82	4,028,036.37	N/A	Met
Second Prior Year (2022-23)	3,260,386.00	3,667,453.63	N/A	Met
First Prior Year (2023-24)	4,133,579.00	4,222,428.00	N/A	Met
Budget Year (2024-25) (Information only)	4,965,222.00			

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
	Original Budget	Estimated/Unaudited Actuals	
Current Year (2024-25)	8,000,728.00		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)

(S87,000 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)	365,160.76	365,416.00	360,714.52

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)	2,963,264.00	2,356,019.00	1,798,604.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	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)	1,795,920.00	1,807,420.00	1,818,920.00
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)	4,759,184.00	4,163,439.00	3,617,524.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	52.13%	45.57%	40.12%
District's Reserve Standard (Section 10B, Line 7):	365,160.76	365,416.00	360,714.52
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)

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)	(658,382.00)			
Budget Year (2024-25)	(858,177.00)	199,795.00	30.3%	Not Met
1st Subsequent Year (2025-26)	(936,468.00)	78,291.00	9.1%	Met
2nd Subsequent Year (2026-27)	(958,718.00)	22,250.00	2.4%	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)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	29,561.00	29,561.00	New	Not Met
2nd Subsequent Year (2026-27)	94,506.00	64,945.00	219.7%	Not 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)

Reduction in one-time monies increasing expenses in general fund.

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)

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)

No

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
TOTAL:				0

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

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.).

57A. 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)

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability

985,674.00

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

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

985,674.00

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

Actuarial

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

6/30/2024

5 OPEB Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
106,375.00	106,375.00	106,375.00	106,375.00
36,000.00	36,000.00	0.00	0.00
36,000.00	36,000.00	0.00	0.00
2.00	2.00	0.00	0.00

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

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

d. Number of retirees receiving OPEB benefits

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	36.2	37.2	36.2	36.2

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 26, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 26, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023	End Date:	Jun 30, 2025
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5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

0	0	0
---	---	---

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

65,980	0	0
--------	---	---

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

2.0%	0.0%	0.0%
------	------	------

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
586,894	664,673	664,673
66.0%	66.0%	66.0%
0.0%	0.0%	0.0%

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		
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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
36,317	35,837	30,860
(9.0%)	(1.0%)	(14.0%)

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

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

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

Certificated (Non-management) - Other

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	145,747	157,792	157,792
3. Percent of H&W cost paid by employer	66.0%	66.0%	66.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are any new costs from prior year settlements included in the budget?	No		

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	22,611	17,271	19,157
3. Percent change in step & column over prior year	137.0%	(24.0%)	11.0%

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

Yes
Jun 24, 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

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	6,666,529.00	0.00	6,666,529.00	6,399,651.00	0.00	6,399,651.00	-4.0%
2) Federal Revenue		8100-8299	0.00	1,476,330.00	1,476,330.00	0.00	321,462.00	321,462.00	-78.2%
3) Other State Revenue		8300-8599	131,918.00	1,338,525.00	1,470,443.00	131,033.00	978,475.00	1,109,508.00	-24.5%
4) Other Local Revenue		8600-8799	103,754.00	303,958.00	407,712.00	62,625.00	298,064.00	360,689.00	-11.5%
5) TOTAL, REVENUES			6,902,201.00	3,118,813.00	10,021,014.00	6,593,309.00	1,598,001.00	8,191,310.00	-18.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,464,383.00	991,467.00	3,455,850.00	2,719,803.00	819,604.00	3,539,407.00	2.4%
2) Classified Salaries		2000-2999	650,383.00	759,979.00	1,410,362.00	860,499.00	465,991.00	1,326,490.00	-5.9%
3) Employee Benefits		3000-3999	1,463,233.00	890,453.00	2,353,686.00	1,644,666.00	770,228.00	2,414,894.00	2.6%
4) Books and Supplies		4000-4999	232,303.00	110,069.00	342,372.00	228,965.00	220,293.00	449,258.00	31.2%
5) Services and Other Operating Expenditures		5000-5999	582,332.00	186,903.00	769,235.00	611,763.00	152,176.00	763,939.00	-0.7%
6) Capital Outlay		6000-6999	86,225.00	374,783.00	461,008.00	86,225.00	48,071.00	134,296.00	-70.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	29,326.00	383,675.00	413,001.00	29,326.00	471,409.00	500,735.00	21.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,160.00)	7,160.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,501,025.00	3,704,489.00	9,205,514.00	6,174,087.00	2,954,932.00	9,129,019.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,401,176.00	(585,676.00)	815,500.00	419,222.00	(1,356,931.00)	(937,709.00)	-215.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(658,382.00)	658,382.00	0.00	(858,177.00)	858,177.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(658,382.00)	658,382.00	0.00	(858,177.00)	858,177.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			742,794.00	72,706.00	815,500.00	(438,955.00)	(498,754.00)	(937,709.00)	-215.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
2) Ending Balance, June 30 (E + F1e)			4,965,222.00	2,007,398.00	6,972,620.00	4,526,267.00	1,508,644.00	6,034,911.00	-13.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,007,398.00	2,007,398.00	0.00	1,508,644.00	1,508,644.00	-24.8%
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	1,450,064.00	0.00	1,450,064.00	1,560,503.00	0.00	1,560,503.00	7.6%
After School Program	0000	9780	49,072.00		49,072.00			0.00	
Donations	0000	9780	53,919.00		53,919.00			0.00	
Garden Club	0000	9780	1,696.00		1,696.00			0.00	
Deferred Maintenance	0000	9780	1,184,999.00		1,184,999.00			0.00	
State Lottery Revenue	1100	9780	160,378.00		160,378.00			0.00	
After School Program	0000	9780			0.00	49,072.00		49,072.00	
Donations	0000	9780			0.00	37,504.00		37,504.00	
Garden Club	0000	9780			0.00	1,696.00		1,696.00	
Deferred Maintenance	0000	9780			0.00	1,321,484.00		1,321,484.00	
State Lottery Revenue	1100	9780			0.00	150,747.00		150,747.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,512,658.00	0.00	3,512,658.00	2,963,264.00	0.00	2,963,264.00	-15.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,527,518.23	1,508,267.61	7,035,785.84				

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)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		180,737.00	180,737.00		180,737.00	180,737.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		14,103.00	14,103.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		14,103.00	14,103.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		54,723.00	54,723.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		15,455.00	15,455.00	-71.8%
All Other Federal Revenue	All Other	8290	0.00	1,115,216.00	1,115,216.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	1,476,330.00	1,476,330.00	0.00	321,462.00	321,462.00	-78.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,735.00	0.00	19,735.00	19,735.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	97,173.00	39,528.00	136,701.00	96,288.00	39,168.00	135,456.00	-0.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,010.00	1,298,997.00	1,314,007.00	15,010.00	939,307.00	954,317.00	-27.4%
TOTAL OTHER STATE REVENUE			131,918.00	1,338,525.00	1,470,443.00	131,033.00	978,475.00	1,109,508.00	-24.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes									
Other	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Dues and Memberships		5300	13,752.00	0.00	13,752.00	13,752.00	0.00	13,752.00	0.0%
Insurance		5400 - 5450	70,955.00	0.00	70,955.00	70,955.00	0.00	70,955.00	0.0%
Operallons and Housekeeping Services		5500	146,988.00	0.00	146,988.00	154,338.00	0.00	154,338.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,610.00	176.00	61,786.00	65,610.00	176.00	65,786.00	6.5%
Transfers of Direct Costs		5710	45,375.00	(45,375.00)	0.00	40,141.00	(40,141.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	207,510.00	164,816.00	372,326.00	226,560.00	90,994.00	317,554.00	-14.7%
Communications		5900	24,664.00	0.00	24,664.00	28,207.00	0.00	28,207.00	14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			582,332.00	186,903.00	769,235.00	611,763.00	152,176.00	763,939.00	-0.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,225.00	237,749.00	323,974.00	86,225.00	0.00	86,225.00	-73.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	137,034.00	137,034.00	0.00	48,071.00	48,071.00	-64.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,225.00	374,783.00	461,008.00	86,225.00	48,071.00	134,296.00	-70.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	17,400.00	383,675.00	401,075.00	17,400.00	471,409.00	488,809.00	21.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	11,926.00	0.00	11,926.00	11,926.00	0.00	11,926.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,326.00	383,675.00	413,001.00	29,326.00	471,409.00	500,735.00	21.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,160.00)	7,160.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,160.00)	7,160.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
TOTAL, EXPENDITURES			5,501,025.00	3,704,489.00	9,205,514.00	6,174,087.00	2,954,932.00	9,129,019.00	-0.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,666,529.00	0.00	6,666,529.00	6,399,651.00	0.00	6,399,651.00	-4.0%
2) Federal Revenue		8100-8299	0.00	1,476,330.00	1,476,330.00	0.00	321,462.00	321,462.00	-78.2%
3) Other State Revenue		8300-8599	131,918.00	1,338,525.00	1,470,443.00	131,033.00	978,475.00	1,109,508.00	-24.5%
4) Other Local Revenue		8600-8799	103,754.00	303,958.00	407,712.00	62,625.00	298,064.00	360,689.00	-11.5%
5) TOTAL, REVENUES			6,902,201.00	3,118,813.00	10,021,014.00	6,593,309.00	1,598,001.00	8,191,310.00	-18.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,411,131.00	2,553,451.00	5,964,582.00	3,898,340.00	2,128,525.00	6,026,865.00	1.0%
2) Instruction - Related Services	2000-2999		740,348.00	80,908.00	821,256.00	782,697.00	43,729.00	826,426.00	0.6%
3) Pupil Services	3000-3999		131,379.00	264,268.00	395,647.00	231,818.00	134,358.00	366,176.00	-7.4%
4) Ancillary Services	4000-4999		2,245.00	0.00	2,245.00	3,481.00	0.00	3,481.00	55.1%
5) Community Services	5000-5999		5,755.00	105,924.00	111,679.00	0.00	159,877.00	159,877.00	43.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		435,562.00	14,513.00	450,075.00	464,425.00	14,534.00	478,959.00	6.4%
8) Plant Services	8000-8999		745,279.00	301,750.00	1,047,029.00	764,000.00	2,500.00	766,500.00	-26.8%
9) Other Outgo	9000-9999	Except 7600-7699	29,326.00	383,675.00	413,001.00	29,326.00	471,409.00	500,735.00	21.2%
10) TOTAL, EXPENDITURES			5,501,025.00	3,704,489.00	9,205,514.00	6,174,087.00	2,954,932.00	9,129,019.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,401,176.00	(585,676.00)	815,500.00	419,222.00	(1,356,931.00)	(937,709.00)	-215.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(658,382.00)	658,382.00	0.00	(858,177.00)	858,177.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(658,382.00)	658,382.00	0.00	(858,177.00)	858,177.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			742,794.00	72,706.00	815,500.00	(438,955.00)	(498,754.00)	(937,709.00)	-215.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,222,428.00	1,934,692.00	6,157,120.00	4,965,222.00	2,007,398.00	6,972,620.00	13.2%
2) Ending Balance, June 30 (E + F1e)			4,965,222.00	2,007,398.00	6,972,620.00	4,526,267.00	1,508,644.00	6,034,911.00	-13.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,007,398.00	2,007,398.00	0.00	1,508,644.00	1,508,644.00	-24.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,450,064.00	0.00	1,450,064.00	1,560,503.00	0.00	1,560,503.00	7.6%
After School Program	0000	9780	49,072.00		49,072.00			0.00	
Donations	0000	9780	53,919.00		53,919.00			0.00	
Garden Club	0000	9780	1,696.00		1,696.00			0.00	
Deferred Maintenance	0000	9780	1,184,999.00		1,184,999.00			0.00	
State Lottery Revenue	1100	9780	160,378.00		160,378.00			0.00	
After School Program	0000	9780			0.00	49,072.00		49,072.00	
Donations	0000	9780			0.00	37,504.00		37,504.00	
Garden Club	0000	9780			0.00	1,696.00		1,696.00	
Deferred Maintenance	0000	9780			0.00	1,321,484.00		1,321,484.00	
State Lottery Revenue	1100	9780			0.00	150,747.00		150,747.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,512,658.00	0.00	3,512,658.00	2,963,264.00	0.00	2,963,264.00	-15.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,777.00	12,777.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,777.00	12,777.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,777.00	12,777.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,777.00	12,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,777.00	12,777.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
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					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,777.00	12,777.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,777.00	12,777.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,777.00	12,777.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,777.00	12,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,777.00	12,777.00	0.0%
c) Committed					

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	12,777.00	12,777.00
Total, Restricted Balance		12,777.00	12,777.00

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	2,130.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			164,619.15		
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)			164,619.15		
FEDERAL REVENUE					
Child Nutrition Programs		8220	290,000.00	170,000.00	-41.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			290,000.00	170,000.00	-41.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	123,492.00	125,000.00	1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			123,492.00	125,000.00	1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	600.00	600.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	271.00	1,500.00	453.5%
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	20.00	20.00	0.0%
TOTAL, OTHER LOCAL REVENUE			891.00	2,120.00	137.9%
TOTAL, REVENUES			414,383.00	297,120.00	-28.3%
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	67,974.00	71,767.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,027.00	14,256.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			82,001.00	86,023.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,851.00	23,270.00	6.5%
OASDI/Medicare/Alternative		3301-3302	6,211.00	6,501.00	4.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	181,281.00	134,058.00
7033	Child Nutrition: School Food Best Practices Apportionment	31,992.00	0.00
Total, Restricted Balance		213,273.00	134,058.00

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			1,799,780.28		
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)			1,799,780.28		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,500.00	11,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	0.0%
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%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	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 Assels		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			165,451.19		
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)			165,451.19		
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					
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	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,652.00	1,652.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,652.00	1,652.00	0.0%
TOTAL, REVENUES			1,652.00	1,652.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		Percent Difference
			Estimated	Actuals	
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	249,555.00	188,607.00
Total, Restricted Balance		249,555.00	188,607.00

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			1,557.29		
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)			1,557.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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 Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
7710	State School Facilities Projects	1,503.00	1,503.00
Total, Restricted Balance		1,503.00	1,503.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			37,376.32		
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	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)			37,376.32		
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	20,000.00	20,000.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS BUDGET ADOPTION MULTI-YEAR PROJECTIO FISCAL YEAR 2025-26	GENERAL FUND TYPES				OTHER FUND TYPES				6/20/2024		
	General Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Student Activities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 6,552,566	\$ 321,462	\$ 6,552,566	\$ 170,000	\$	\$	\$	\$	\$	\$	\$ 6,552,566
Federal Sources		928,754	321,462	125,000							491,462
Other State Sources	131,033	298,064	1,059,787	2,120	11,500	1,652		20,000			1,184,787
Other Local Sources	62,625		360,689								395,961
Total Revenue	6,746,224	1,548,280	8,294,504	297,120	11,500	1,652		20,000			8,624,776
B. EXPENDITURES											
Certificated Salaries	2,757,101	754,873	3,511,974								3,511,974
Classified Salaries	873,969	489,253	1,363,222	87,627							1,450,849
Employee Benefits	1,711,005	766,721	2,477,726	61,713							2,539,439
Supplies	229,303	103,543	332,846	197,000							529,846
Services & Other Operating	598,299	270,299	868,598	6,912		50,000					925,510
Capital Outlay	86,225		86,225			12,600					98,825
Other Outgo	29,326	471,409	500,735								500,735
Support Costs	(7,160)	(28,327)	(35,487)	35,487							
Total Expenditures	6,278,068	2,827,771	9,105,839	388,739		62,600		20,000			9,557,178
C. EXCESS REVENUES (EXPENDITURES)	468,156	(1,279,491)	(811,335)	(91,619)	11,500	(60,948)					(932,402)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				29,561							29,561
Interfund Transfers Out	(29,561)		(29,561)								(29,561)
Other Sources											
Contributions	(936,468)	936,468									
Total Other Sources (Uses)	(966,029)	936,468	(29,561)	29,561							
E. FUND BALANCE INCREASE (DECREASE)	(497,873)	(343,023)	(840,896)	(62,058)	11,500	(60,948)		20,000			(932,402)
F. ADJUSTED BEGINNING BALANCE	4,526,267	1,508,644	6,034,911	134,058	1,795,920	188,607	1,503	48,002		12,777	8,215,778
G. ENDING BALANCE	\$ 4,028,394	\$ 1,165,621	\$ 5,194,015	\$ 72,000	\$ 1,807,420	\$ 127,659	\$ 1,503	\$ 68,002	\$	\$ 12,777	\$ 7,283,376
<p><i>District Reserve of 45.57% includes:</i></p> <p><i>General Fund Designated for Economic Uncertainty: \$ 2,356,019</i></p> <p><i>Special Reserve Fund Ending Balance: \$ 1,807,420</i></p> <p>TOTAL: \$ 4,163,439</p>											
<p><i>Total General Fund Expenditures, Transfers out and Uses \$9,135,400</i></p> <p>Recommended Minimum Reserve Calculation at 4%: \$365,416</p> <p><i>Budgeted Reserve Level: 45.57%</i></p>											

CUTTEN ELEMENTARY SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)
2024-2025

Actuals through the month of:	0	1	2	3	4	5	6	7	8	9	10	11	12	Actuals
Before FY start	July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash	8,624,501	8,764,807	8,806,210	8,962,467	8,652,361	8,312,233	8,649,036	8,965,046	8,552,605	8,574,447	8,169,470	8,289,046		
Local Control Funding Formula	185,755	185,755	775,575	334,358	334,358	775,575	969,870	302,877	744,094	302,877	817,165	671,391		
Federal Revenues	-	-	-	-	3,864	75,821	-	-	3,526	-	72,295	15,117		150,840
State Revenues	5,255	5,255	9,458	43,322	12,418	219,386	18,339	9,458	9,458	43,322	9,458	656,652		67,728
Local Revenues	16,199	16,153	28,947	39,473	29,231	29,378	40,229	29,439	29,838	29,555	40,066	33,306		10,375
Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	144,563	39,875	100,175	114,487	-	-	98,632	-	33,647	-	-	-	-	-
1000	61,918	55,668	347,225	347,958	344,281	337,689	328,483	335,173	333,406	328,138	359,193	360,277		
2000	54,272	56,193	112,744	117,941	119,839	120,069	119,826	123,635	126,480	123,918	131,182	120,391		
3000	39,016	41,616	179,487	182,397	183,378	220,875	193,072	186,609	180,383	198,097	204,028	605,937		
4000	8,746	28,139	68,270	36,834	13,186	32,282	99,484	28,802	20,420	56,678	21,346	35,072		
5000	47,515	24,017	50,173	134,845	59,316	28,912	50,710	79,997	48,403	47,740	89,023	103,288		
6000	-	-	-	21,772	-	8,894	-	-	89,629	14,001	-	-		
7000	-	-	-	-	-	14,636	19,484	-	-	12,159	14,636	439,820		
TF in	-	-	-	-	-	-	-	-	-	-	-	-		
TF out	-	-	-	-	-	-	-	-	-	-	-	-		
Uses	-	-	-	-	-	-	-	-	-	-	-	-		
Payables	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Expense	-	-	-	-	-	-	-	-	-	-	-	-		
TRANS Note Payable	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-		
Cash Balance	8,764,807	8,806,210	8,962,467	8,652,361	8,312,233	8,649,036	8,965,046	8,552,605	8,574,447	8,169,470	8,289,046	8,000,728		

Total Projected Receivables (including deferred appropriations if any): 228,943
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **\$8,000,728**

RESOLUTION NO. 24-7

RESOLUTION OF THE BOARD OF TRUSTEES OF THE
CUTTEN SCHOOL DISTRICT ORDERING A SCHOOL BOND
ELECTION, AND AUTHORIZING NECESSARY ACTIONS IN
CONNECTION THEREWITH

WHEREAS, the Board of Trustees (the "Board") of the Cutten School District (the "District"), located in the County of Humboldt (the "County"), is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code; and

WHEREAS, the Board is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes authorized pursuant to California Education Code Sections 15100 *et seq.*; and

WHEREAS, under paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the Constitution of the State of California (the "California Constitution") and subdivision (b) of Section 18 of Article XVI of the California Constitution, and Section 15266 of the California Education Code, the Board is further authorized, pursuant to a two-thirds vote and subject to Section 15100 of the California Education Code, to seek approval of bonds and levy an *ad valorem* tax to repay those bonds upon a 55% vote of the voters of the District voting on the measure for the purposes hereinafter specified, provided certain accountability requirements are included in the measure, including (a) that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses, (b) that a list of the specific school facilities projects to be funded be included and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list, (c) that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed, and (d) that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects; and

WHEREAS, the Board deems it necessary and advisable to submit such a bond measure to the electors, which, if approved by at least 55% of the votes cast, would permit the District to issue its bonds; and

WHEREAS, the Board has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time; and

WHEREAS, in order to address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" included in the full text of the bond measure set forth in Exhibit A attached hereto (the "Bond Project List"); and

in connection with developing the bond measure that take into consideration, among other things, the long-term historical average growth rates of assessed property valuations of the property within the boundaries of the District and the Board finds those projections to be reasonable and informed; and

WHEREAS, the Board has determined that, based upon such projections of assessed property valuation, if approved by voters, the tax rate levied to meet the debt service requirements of the bonds proposed to be issued will not exceed the maximum tax rate permitted by Section 15268 of the California Education Code; and

WHEREAS, Section 9400 *et seq.* of the California Elections Code requires that a tax information statement be contained in all official materials, including any voter information guide prepared, sponsored or distributed by the District, relating to the election; and

WHEREAS, the Board now desires to authorize the filing of a ballot argument in favor of the bond measure to be submitted to the voters at the election; and

WHEREAS, the District expects to pay certain expenditures (the “Reimbursement Expenditures”) in connection with the projects listed in the Bond Project List prior to financing the costs associated with such projects on a long-term basis; and

WHEREAS, the District reasonably expects that certain of the proceeds of the bonds proposed to be issued under the bond measure, if approved by voters, will be used to reimburse the Reimbursement Expenditures; and

WHEREAS, Section 1.150-2 of the Treasury Regulations requires the District to declare its reasonable official intent to reimburse prior expenditures for the projects listed in the Bond Project List with proceeds of a subsequent borrowing; and

WHEREAS, if any project to be funded by the bonds will require State of California matching grant funds for any phase, the sample ballot must contain a statement, in the form prescribed by law, advising the voters that such project is subject to the approval of State matching funds and, therefore, passage of the bond measure is not a guarantee that the project will be completed, and the Board finds that completion of no portion of the projects listed in the Bond Project List will require State matching grant funds for any phase thereof;

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Trustees of the Cutten School District as follows:

Section 1. **Recitals.** All of the above recitals are true and correct.

Section 2. **Specifications of Election Order; Required Certification.** Pursuant to California Education Code Sections 5304, 5322, 15100 *et seq.*, and 15266, and paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, a special election shall be held within the boundaries of the District on November 5, 2024, for the purpose of submitting to the registered voters of the District the bond measure contained in Exhibit A attached hereto and incorporated herein. In accordance with paragraph (3) of subdivision (b) of Section 1 of Article

(g) *Required Vote.* Pursuant to Section 18 of Article XVI and Section 1 of Article XIII A of the California Constitution, the bond measure shall become effective upon the affirmative vote of at least 55% of the voters of the District voting on the measure.

(h) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to California Education Code Section 5421.

Section 4. Delivery of Order of Election to County Officers. The Clerk of the Board of the District is hereby directed to cause to be filed as soon as practicable, and in any event no later than August 9, 2024 (which date is not fewer than 88 days prior to the date set for the election), one copy of this Resolution to the Registrar of Voters, including the tax information statement attached hereto as Exhibit B, containing the information required by California Elections Code Section 9400 *et seq.*, completed and signed by the Superintendent of the District, with such technical corrections or additions as deemed necessary by the Superintendent of the District, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of the County. With respect to the tax information statement attached hereto as Exhibit B, the Board hereby adopts the procedures set forth in California Elections Code Section 9405.

Section 5. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, are hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the bond measure and a rebuttal argument to the argument against the bond measure, if any, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board as sponsor of the bond measure.

Section 6. Declaration of Official Intent to Reimburse. The District hereby declares its official intent to use proceeds of the bonds proposed to be issued under the bond measure to reimburse itself for Reimbursement Expenditures. This declaration is made solely for purposes of establishing compliance with the requirements of Section 1.150-2 of the Treasury Regulations. This declaration does not bind the District to make any expenditure, incur any indebtedness, or proceed with the projects listed in the Bond Project List.

Section 7. Further Authorization. The members of the Board, the Superintendent of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution in accordance with the terms hereof and of applicable provisions of law.

Section 8. Effective Date. This Resolution shall take effect upon its adoption by the Board pursuant to a two-thirds vote.

PASSED AND ADOPTED this day, June 24, 2024, by the following vote:

AYES:

NOES:

EXHIBIT A

FULL TEXT OF BOND MEASURE

CUTTEN SCHOOL DISTRICT IMPROVEMENT MEASURE

This measure may be known and referred to as the “Cutten School District Improvement Measure” or as “Measure ___”. *[designation to be assigned by County Registrar of Voters]*

BOND AUTHORIZATION

By approval of this measure by at least 55% of the voters of the Cutten School District (the “District”) voting on the measure, the District shall be authorized to issue and sell bonds of up to \$5,000,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled “BOND PROJECT LIST” below (the “Bond Project List”), subject to all of the accountability safeguards specified below.

ACCOUNTABILITY SAFEGUARDS

The provisions in this section are specifically included in this measure in order that the voters and taxpayers of the District may be assured that their money will be spent to address specific school facilities needs of the District, all in compliance with the requirements of Article XIII A, Section 1(b)(3) of the Constitution of the State of California (the “California Constitution”), and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Sections 15264 and following of the California Education Code).

Evaluation of Needs. The Board of Trustees of the District (the “Board”) has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time. To address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed in the Bond Project List. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

Limitations on Use of Bonds. Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. More specifically, the Bond Project List provides for the specific projects the District proposes to finance with proceeds from the sale of bonds authorized by this measure and such proceeds shall be applied only to those specific purposes.

any proceeds of the bonds remain unexpended, the chief fiscal officer of the District shall cause a report to be filed with the Board at least once a year, stating (a) the amount of funds collected and expended in that year, and (b) the status of any project required or authorized to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the chief fiscal officer of the District shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

FURTHER SPECIFICATIONS

Single Purpose. All of the purposes enumerated in this measure shall be united and voted upon as one single measure, pursuant to California Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and the proceeds from the sale of bonds authorized by this measure shall be spent only for such purpose, pursuant to California Government Code Section 53410.

Bonds may be Issued in Excess of Statutory Bonding Limit. Issuance of all of the authorized bonds might require the outstanding debt of the District to exceed its statutory bonding limit (currently 1.25% of the total assessed valuation of taxable property in the District). In that event, the District intends to seek a waiver of its bonding limit from the State Board of Education, which has the power to waive certain requirements of the California Education Code applicable to the District. By approval of this measure, the voters have authorized the District to seek such a waiver, and to issue authorized bonds in excess of the District's statutory bonding limit as the State Board of Education may approve. No such waiver has yet been sought or granted.

Other Terms of the Bonds. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

BOND PROJECT LIST

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of this bond measure and shall be reproduced in any official document required to contain the full statement of the bond measure. Listed projects will be completed as needed at a particular school or school facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. In so far as permitted by law, each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, permitting and entitlements, inspection and similar planning and testing costs, demolition and interim housing costs, legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs, and other costs incidental to or

- Construct, replace, improve, renovate and/or acquire and install playgrounds, playfields and other play spaces, including replacing turf and installing new irrigation and drainage systems, and acquire, improve, replace and/or upgrade playground equipment and fixtures.
- Make energy-efficiency upgrades and acquire and install energy efficient equipment and systems to reduce carbon footprint, to promote energy efficiency, reduce maintenance costs and promote climate resiliency and sustainability, including sustainable building improvements (e.g., windows, lighting, electrical systems panel, HVAC, water systems, distribution and storage systems, energy efficiency/management monitoring systems, networks, fixtures, equipment and controls and etc.).
- Repair or replace roofs.
- Replace portable classrooms with permanent classrooms.
- Renovate, construct, replace and/or modernize classrooms for current educational standards, including acquiring, installing and/or upgrading technology equipment, fixtures and infrastructure.
- Construct, reconfigure, modify and/or acquire and install school facilities and improvements to school grounds to create innovative indoor and outdoor learning areas and spaces, including outdoor learning areas, shade structures, and walkways.
- Construct, replace, improve, renovate and/or acquire and install restrooms.
- Remove, repair, and refinish building and site areas damaged by dry rot, water, termites, etc.
- Construct, replace, improve, renovate and/or acquire and install Early Learning Centers and construct, improve and/or expand Transitional Kindergarten facilities and learning spaces.
- Construct, replace, improve, renovate and/or acquire and install auditoriums and performing arts classrooms, centers and related facilities.
- Construct, replace, improve, renovate and/or acquire and install physical education facilities and grounds, including gymnasiums, locker rooms, fields, courts, turf, outside instructional areas, paved and other hard surfaces, and replace, acquire and/or install furniture, equipment and fixtures in such facilities and areas.
- Renovate, replace, upgrade, expand, and/or install walls, gates, fencing and landscaping.
- Improve student access to computers and modern technology by updating and/or acquiring and installing technology equipment, fixtures and infrastructure, including computers, tablets, mobile devices, software, interactive educational technology, digital projectors and cameras, monitors, audio systems, video systems, network equipment (including servers, network interface devices, network switches and routers, wireless network equipment, firewalls, network security equipment, racking, power and cooling equipment, wiring and uninterruptible power supply equipment and systems), backup power systems, etc; rehabilitate and replace such equipment, fixtures and infrastructure as needed in the future. Technology equipment, fixtures and infrastructure includes

GENERAL PROVISIONS

Interpretation. The terms of this bond measure and the words used in the Bond Project List shall be interpreted broadly to effect the purpose of providing broad and clear authority for the officers and employees of the District to provide for the school facilities projects the District proposes to finance with the proceeds of the sale of bonds authorized by this measure within the authority provided by law, including Article XIII A, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Without limiting the generality of the foregoing, such words as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used in the Bond Project List to describe school facilities projects in plain English and are not intended to expand the nature of such projects beyond, or have an effect on, and shall be interpreted to only permit, what is authorized under Article XIII A, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. In this regard, the Bond Project List does not authorize, and shall not be interpreted to authorize, expending proceeds of the sale of bonds authorized by this measure for current maintenance, operations or repairs. The school facilities projects on the Bond Project List only authorize capital expenditures.

Estimated Ballot Information. The Board hereby declares, and the voters by approving this bond measure concur, that the information included in the statement of the bond measure to be voted on pursuant to Section 13119 of the California Elections Code is based upon the District's projections and estimates only and is not binding upon the District. The amount of money to be raised annually and the rate and duration of the tax to be levied for the bonds may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for project funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Headings. The headings or titles of the sections of the bond measure, including any headings or titles included in the Bond Project List, are solely for convenience of reference and shall not affect the meaning, construction or effect of the bond measure.

Severability. The Board and the voters hereby declare that every portion, section, subdivision, paragraph, clause, sentence, phrase, word, application and individual project (individually referred to as "Part" and collectively as "Parts"), of this bond measure has independent value, and the Board and the voters would have adopted each Part hereof regardless of whether any other Part of this bond

EXHIBIT B

TAX INFORMATION STATEMENT

An election will be held in the Cutten School District (the "District") on November 5, 2024, to authorize the sale of up to \$5,000,000 in bonds of the District to finance school facilities as described in the measure. If the bond measure is approved by at least 55% of the voters of the District voting on the bond measure, the District expects to issue the bonds in multiple series over time. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Elections Code.

1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing of this statement, is \$29.00 per \$100,000 of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2055-56.
2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is \$30.00 per \$100,000 of assessed valuation in fiscal year 2025-26.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately \$10,200,000.

Voters should note that estimated tax rates are based on the *ASSESSED VALUE* of taxable property on the County's official tax rolls, *not* on the property's market value, which could be more or less than the assessed value. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate, the final fiscal year in which the tax is anticipated to be collected and the year or years in which they will apply, and the actual total debt service, may vary from those presently estimated for a variety of reasons, including, without limitation, due to variations in the timing of bond sales, the amount or amortization of bonds sold, market conditions at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount or amortization of bonds sold at any given time will be determined by the District based on need for project funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. Market conditions, including, without limitation, interest rates, are affected by economic and other factors beyond the control of the District and will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process. The growth or decline in assessed valuation is the result of a number of economic and other factors outside the control of the District.

Dated: _____, 2024.

Superintendent
Cutten School District

**MEETING OF THE BOARD OF TRUSTEES
OF THE CUTTEN SCHOOL DISTRICT**

JUNE 24, 2024

TITLE: RESOLUTION OF THE BOARD OF TRUSTEES OF THE CUTTEN SCHOOL DISTRICT ORDERING A SCHOOL BOND ELECTION, AND AUTHORIZING NECESSARY ACTIONS IN CONNECTION THEREWITH

SUMMARY: The resolution for this item contains the necessary approval to (a) call an election within the District for the purpose of approving school bonds, (b) request the Registrar of Voters of the County of Humboldt (the “County”) to conduct the election on behalf of the District, and (c) to authorize the submission of other election materials, including a tax rate statement, to be included in voter pamphlets.

RATIONALE: State law requires the Board of Trustees to order school district bond elections. The Registrar of Voters the County will coordinate and conduct the election on behalf of the District, including publishing all required notices. The resolution must contain the exact language of the measure ballot question in the “specifications of the election order.” Under Proposition 39, which permits passage of the measure upon a 55% “yes” vote, certain additional matters must be included in the bond measure, including a specific project list to be funded from the bonds. Exhibit A to the resolution contains the bond project list.

Exhibit B to the Resolution is the “tax information statement,” describing the best estimates of the average annual tax rate, the highest tax rate, and the total debt service on the proposed bonds.

Following adoption, the resolution must be delivered to the Registrar of Voters and the Clerk of the Board of Supervisors of the County. The election will be consolidated with the statewide general election to be held on November 5, 2024.

COMMENTS: Recommend adoption.

FINANCIAL IMPACT: The debt service on the school bonds, if approved by the voters of the District, will be paid for by taxes levied on property within the District. The District is responsible for costs of the election, which are advanced by the County.

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1. PERSON(S) RESPONSIBLE FOR IMPLEMENTING THE WVPP

The ultimate responsibility for overseeing the development, implementation, and maintenance of the WVPP, rests with the Superintendent, Cutten Elementary School District; with support from the Principal, Cutten School; and the Principal, Ridgewood.

3. WVPP IMPLEMENTATION & COORDINATION

In an effort to ensure that all employees understand their respective roles in this plan, that they understand all aspects of this plan, and they understand how to report incidents of workplace violence, we will take the following steps:

1. Provide employee training and verify comprehension (i.e., quizzes/tests).
2. Post and share meeting agendas and minutes from committees or teams involved in the development of this plan as outlined in Section 2 above.
3. Generating emails, newsletters, memos, or other means of communication (staff meetings) providing updates to all employees at various stages throughout the development and implementation of this plan, including timelines and next steps.

5. PROCEDURES TO ENSURE EMPLOYEES COMPLY WITH THE WVPP

While the Superintendent/Principals are responsible for overseeing the development, implementation, and maintenance of the WVPP, all employees are responsible for adhering to their roles, responsibilities and training provided under this plan. Supervisors and managers will use the following procedures to ensure employees comply with the WVPP:

- Ensuring employees take/attend the training(s) and refresher training(s) assigned to them.
- Monitor employee adherence to topics and concepts covered in the training they received.
- Follow our established disciplinary action process if an employee or supervisor does not follow elements of this plan.

Disciplinary Action

We will actively enforce all aspects of the WVPP. An employee that fails to adhere to the procedures and practices of this plan may be disciplined in the following manner:

1. Retraining
2. Warning
3. Warning with reprimand placed in personnel file
4. Suspension from work with no compensation and record added to personnel file
5. Discontinue employment with record added to personnel file

Refer to Cutten School Board Policies

Whenever an employee is disciplined, the Principal/Superintendent shall document the action taken.

Employer's Evaluation & Response

When responding to a report of workplace violence, the Superintendent, Cutten Elementary School District; or the Principal, Cutten School; or the Principal, Ridgewood, as outlined above, will adhere to the following process:

1. Determine any steps that need to be taken to protect the reporting employee, or any other employee, against an immediate threat of violence.
2. Investigate the report to gather all relevant information (interview employees, visit the location, document evidence, ask follow-up questions), including capturing the following information:
 - a. Consequences of the incident (including but not limited to):
 - i. Was security or law enforcement contacted?
 1. If so, what was their response (please explain):
 - ii. Actions taken to protect employees from a continuing threat or any other hazards resulting from the incident (please explain)
 - b. Information about the person completing the employer's response/log:
 - i. Name
 - ii. Title
 - iii. Date
3. Evaluate the findings to identify the root cause.
4. Define corrective actions/steps to be taken to address each cause.
5. Coordinate with the necessary departments/staff to implement the corrective actions.
6. Communicate your findings and corrective actions back to the reporting employee.
7. Monitor the effectiveness of the corrective actions.
8. Document the incident and all correlating information in the "Violent Incident Log" for recordkeeping and reporting purposes.

Please use the form below:

Classification of Incident Location (Select One)

<ul style="list-style-type: none">• At Workplace, Indoors (Please Include Bldg. Name/Room No.)	<ul style="list-style-type: none">• At Workplace, Outdoors (Please Specify)	<ul style="list-style-type: none">• Other Area (Please Explain)
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Type of Incident

<input type="checkbox"/> Physical Attack – no weapon/object
<input type="checkbox"/> Physical Attack – with weapon/object
<input type="checkbox"/> Threat of physical force and/or threat of use of a weapon/object
<input type="checkbox"/> Physical Assault - Hitting, fighting, pushing, or shoving
<input type="checkbox"/> Sexual assault/threat (incl. rape, attempted rape, physical display, or unwanted verbal/physical sexual contact)
<input type="checkbox"/> Other (specify)

How was the incident communicated? (Check one or more)

<input type="checkbox"/> Communicated directly to victim	<input type="checkbox"/> Verbal	<input type="checkbox"/> Mail	<input type="checkbox"/> Note	<input type="checkbox"/> Email
<input type="checkbox"/> Communicated to another person	<input type="checkbox"/> Verbal	<input type="checkbox"/> Mail	<input type="checkbox"/> Note	<input type="checkbox"/> Email
<input type="checkbox"/> Other (specify)				

Describe Incident in Detail

Include what happened, where, who was involved, what you heard, saw, etc. Also include the circumstances at time of incident (i.e.: was the employee completing usual job duties, was the area poorly lit, was the work being rushed, was the employee working during a low staffing level, was the employee isolated/alone, was the employee able to get help/assistance, was the employee working in a community setting, was the employee working in an unfamiliar/new location, other – please explain).

List Names of Other Witnesses

Signature

Date

Person Receiving Witness Statement

Date

Upon completion of investigation, attach a findings/follow-up document to this form.

8. RECORDKEEPING

Records of workplace violence hazard identification, evaluation, and correction will be created and maintained for a minimum of five years.

Training records will be created and maintained for a minimum of one year and include training dates, contents or a summary of the training sessions, names and qualifications of persons conducting the training, and names and job titles of all persons attending the training sessions.

Violent incident logs will be maintained for a minimum of five years.

Records of workplace violence incident investigations will be maintained for a minimum of five years. These records shall not contain "medical information," as defined in subdivision (j) of Section 56.05 of the Civil Code.

All records required above will be made available to employees and their representatives, upon request and without cost, for examination and copying within 15 calendar days of a request.

The Superintendent will be responsible for ensuring that all relevant records are completed, maintained, and made available upon request as required by this program and/or Cal/OSHA. A safe and healthy workplace is the goal of everyone at Cutten Elementary School District , with responsibility shared by management and staff alike.

GENERAL SAFETY TRAINING RECORD LOG

Artist Agreement

This AGREEMENT is executed May, 2024, between Haley Davis, hereinafter referred to as ARTIST and Cutten Elementary School, hereinafter referred to as CES.

The Parties agree to the following terms:

- 1) Timeframe:
 - A. ARTIST agrees to complete the mural project to the satisfaction of CES by June 30, 2024, pending weather and natural conditions.
- 2) Artwork Location:
 - A. ARTIST agrees to paint a mural project at CES, located in Cutten, CA. The space measures _____ square feet.
- 3) The Humboldt County Office of Education (HCOE) agrees to provide:
 - A. Payment: HCOE will pay ARTIST at a rate of \$45/hr. for up to 45 hours. Payments will cover the period of May 1st through June 30st, 2024.
 - B. Materials and supplies totalling no more than \$750.
- 4) The ARTIST agrees to:
 - A. Communicate in a timely manner with CES and HCOE via email, phone, and text; reply to emails, text messages, and phone calls within 48 hours.
 - B. Provide up to two (2) edits of the mural design based upon CES and HCOE input.
 - C. Wall preparation that includes washing the existing wall.
 - D. Provide a list of all necessary painting supplies, including but not limited to primer, paints, brushes, rollers, and drop cloths. Once the mural is completed, the artist must apply a UV-resistant, protective clear coat.
 - E. Provide labor necessary to complete the mural project during the stated time frame.
 - F. Use drop cloths to cover the concrete where painting is happening, and avoid getting paint on the walkways as much as possible.
 - G. Provide personal liability insurance for themselves while working on the mural.
 - H. Work directly with students and staff to create mural concepts and incorporate them into the mural design.
 - I. Work directly with students in the afterschool program to paint the mural.
- 5) Artwork Approval:
 - A. ARTIST will submit a rendering of their mural project to CES and HCOE for approval.
 - B. Mural artwork will highlight diversity, equity and inclusion themes established by CES.
- 6) Reproduction:
 - A. CES, and HCOE reserve the right to have the ARTIST's mural photographed to publicize and promote the organizations and affiliated projects.

**Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2023-24**

LEA Name: **Cuttien Elementary School District**

CDS Code:

Allocation Year: **2023-2024**

1. Narrative description of the Prop 28 arts education program(s) funded

2. Number of full-time equivalent teachers (certificated). **0**

3. Number of full-time equivalent personnel (classified). **0**

4. Number of full-time equivalent teaching aides. **0**

5. Number of students served. **0**

6. Number of school sites providing arts education. **0**

Date of Approval by Governing Board/Body **June 24, 2024**

Annual Report Data URL (Plan must be posted to the LEA's website)

<https://cuttensd.org/>

Completed By **Becky MacQuarrie**

Title **Superintendent**

Email **bmacquarrie@cuttensd.org**

Telephone **707-441-3900**

This annual report must be board approved, submitted to the CDE <https://www8.cde.ca.gov/ams>, and posted to the LEA's website.

Cutten Elementary School District

WHEREAS the Department of Energy has opened the Renew America’s Schools Prize to Local Educational Agencies to apply to fund energy assessments and implementation of energy efficiency and renewable energy projects.

WHEREAS the Redwood Coast Energy Authority is partnering with Local Educational Agencies to form a consortium for application to the Prize.

NOW THEREFORE, BE IT RESOLVED, that the Governing Board of Cutten Elementary School District (CESD) authorizes CESD to join the consortium with Redwood Coast Energy Authority to apply for the prize.

BE IT ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the Governing Board of CESD authorizes CESD to accept a cash prize from the Department of Energy.

BE IT FURTHER RESOLVED that the Superintendent is hereby authorized and empowered to execute in the name of the CESD a Letter of Commitment to RCEA for the application, and to undertake all actions necessary to complete the application.

Passed, Approved and Adopted this _____ day of _____, 2024.
Month

Governing Board Representatives:

Policy Considerations: As we move forward with this project, we want to ensure compliance with any board policies related to public art at Cutten Elementary School. To assist in this process, we have included a suggested agreement that can be modified to align with the school's policies and preferences. This agreement covers aspects such as project scope, responsibilities, and approvals.

Mural Agreement

I would like to confirm that you would like to participate in this program. Please let me know your thoughts and any further steps we should take to proceed with this exciting endeavor.

Best regards,

Lizzy Dostal

Lizzy Dostal

Arts Learning Specialist

ArtSEL Project Coordinator

California County Superintendents Arts Initiative Region 1 Lead

Pronouns: she/her/hers

Learning Support Services

Humboldt County Office of Education | 901 Myrtle Avenue | Eureka, CA 95501

ldostal@hcoe.org | (707) 582-2779 | (707) 445-7143 Fax



September 25, 2023

The California School Boards Association (CSBA) is pleased to provide the Big Lagoon Union Elementary School District of Humboldt County the following quote for GAMUT and policy services.

GAMUT Meetings

\$500/year

GAMUT Meetings is an online agenda and meeting management system that gives you an easy and efficient way to create and manage meetings online. GAMUT's paperless board meeting management application helps streamline meeting preparation and provides easy and secure access to meeting materials. Features include: multiple meeting types that allow you to manage all your meeting types in one convenient location; advanced search so you can quickly sort by meeting type, date, and more; private, secure personal notes on individual agenda items; customizable roles and permissions for users, meetings, and items; meeting minutes and voting; custom printing that allows you to integrate attachments and exhibits with your agenda; and advanced safety and security. Packed with time-saving features, GAMUT's paperless board meeting management software automates and simplifies routine tasks associated with meeting development and delivery.

GAMUT Policy

\$345/year

*Currently Subscribed

CSBA's GAMUT Policy is an online policy information service that offers quick access to 650-plus sample board policies, regulations, bylaws, and their legal references, including the entire Education Code, Title 5 regulations and other referenced state and federal code sections. GAMUT Policy also features advanced search features, built in translations, and the ability to download sample policies and regulations to word processing programs for editing. The CSBA sample policies on GAMUT are updated regularly and GAMUT Policy users will receive email notifications to alert them when the CSBA sample policy manual has been revised.

GAMUT Policy Plus (*available to GAMUT Policy subscribers*)

\$2,230/year

CSBA updates approximately 100 policies every year just to stay up to date with changes in the law. Policy Plus is designed to help you stay on top of your policies and keep them current with the help of CSBA policy staff. With GAMUT Policy Plus you receive your own dedicated GAMUT webpage that integrates into your district website. The website allows you to manage and update policies directly on GAMUT. With Policy Plus you can post, edit and update your policies directly on GAMUT. Subscribers can take advantage of the track changes editor, advanced global search features, and the ability to integrate policies with your agendas. Policy Plus also includes ongoing policy consulting and gives you the option to submit your policies to CSBA for review before you adopt them. If you were not a previous Manual Maintenance or GAMUT Policy Plus subscriber, you will also need to go through a Policy Development Workshop (see below) to prepare your policy manual for the GAMUT website.



May 21, 2024

The California School Boards Association (CSBA) is pleased to provide the Cutten Elementary School District of Humboldt County the following quote for GAMUT policy services.

GAMUT Meetings

\$1,500/year

GAMUT Meetings is an online agenda and meeting management system that gives you an easy and efficient way to create and manage meetings online. GAMUT's paperless board meeting management application helps streamline meeting preparation and provides easy and secure access to meeting materials. Features include: multiple meeting types that allow you to manage all your meeting types in one convenient location; advanced search so you can quickly sort by meeting type, date, and more; private, secure personal notes on individual agenda items; customizable roles and permissions for users, meetings, and items; meeting minutes and voting; custom printing that allows you to integrate attachments and exhibits with your agenda; and advanced safety and security. Packed with time-saving features, GAMUT's paperless board meeting management software automates and simplifies routine tasks associated with meeting development and delivery.

GAMUT Policy

\$1,840/year

CSBA's GAMUT Policy is an online policy information service that offers quick access to 650-plus sample board policies, regulations, bylaws, and their legal references, including the entire Education Code, Title 5 regulations and other referenced state and federal code sections. GAMUT Policy also features advanced search features, built in translations, and the ability to download sample policies and regulations to word processing programs for editing. The CSBA sample policies on GAMUT are updated regularly and GAMUT Policy users will receive email notifications to alert them when the CSBA sample policy manual has been revised.

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The website allows you to manage and update policies directly on GAMUT. With Policy Plus you can post, edit and update your policies directly on GAMUT. Subscribers can take advantage of the track changes editor, advanced global search features, and the ability to integrate policies with your agendas.

Policy Plus also includes ongoing policy consulting and gives you the option to submit your policies to CSBA for review before you adopt them. If you were not a previous Manual Maintenance or GAMUT Policy Plus subscriber, you will also need to go through a Policy Development Workshop (*see below*) to prepare your policy manual for the GAMUT website.



June 3rd, 2024

The California School Boards Association (CSBA) is pleased to provide the Blue Lake Union ESD of Humboldt County the following quote for GAMUT and policy services.

GAMUT Meetings

\$500/year

GAMUT Meetings is an online agenda and meeting management system that gives you an easy and efficient way to create and manage meetings online. GAMUT's paperless board meeting management application helps streamline meeting preparation and provides easy and secure access to meeting materials. Features include: multiple meeting types that allow you to manage all your meeting types in one convenient location; advanced search so you can quickly sort by meeting type, date, and more; private, secure personal notes on individual agenda items; customizable roles and permissions for users, meetings, and items; meeting minutes and voting; custom printing that allows you to integrate attachments and exhibits with your agenda; and advanced safety and security. Packed with time-saving features, GAMUT's paperless board meeting management software automates and simplifies routine tasks associated with meeting development and delivery.

GAMUT Policy

Currently Subscribed

CSBA's GAMUT Policy is an online policy information service that offers quick access to 650-plus sample board policies, regulations, bylaws, and their legal references, including the entire Education Code, Title 5 regulations and other referenced state and federal code sections. GAMUT Policy also features advanced search features, built in translations, and the ability to download sample policies and regulations to word processing programs for editing. The CSBA sample policies on GAMUT are updated regularly and GAMUT Policy users will receive email notifications to alert them when the CSBA sample policy manual has been revised.

GAMUT Policy Plus (available to GAMUT Policy subscribers)

Currently Subscribed

CSBA updates approximately 100 policies every year just to stay up to date with changes in the law. Policy Plus is designed to help you stay on top of your policies and keep them current with the help of CSBA policy staff. With GAMUT Policy Plus you receive your own dedicated GAMUT webpage that integrates into your district website. The website allows you to manage and update policies directly on GAMUT. With Policy Plus you can post, edit and update your policies directly on GAMUT. Subscribers can take advantage of the track changes editor, advanced global search features, and the ability to integrate policies with your agendas. Policy Plus also includes ongoing policy consulting and gives you the option to submit your policies to CSBA for review before you adopt them. If you were not a previous Manual Maintenance or GAMUT Policy Plus subscriber, you will also need to go through a Policy Development Workshop (see below) to prepare your policy manual for the GAMUT website.

GAMUT Documents

\$250/year

CSBA's GAMUT Documents provides a central repository for subscribers to store important documents

CUTTEN ELEMENTARY SCHOOL DISTRICT

GASB 101 Compensated Absences

Accrual Policy

Effective Date: July 1, 2024

Background

GASB 101 establishes standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The requirements of this Statement apply to the financial statements of all state and local governments.

Governments often provide to their employees paid leave benefits, such as vacation leave and sick leave. GASB 101 requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

The Government Accounting Standards Board (GASB) has issued Statement Number 101 (GASB 101, “the standard”), effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Purpose

This policy states the determination of the accrual of compensated absences and salary-related payments for CUTTEN ELEMENTARY SCHOOL DISTRICT (CESD), provides guidance to CESD staff about when it is appropriate to accrue compensated absences and related payments, and describes the measurement and accounting treatment of compensated absences and related payments under GASB Statement No. 101.

Definitions

Compensated Absences is leave for which employees may receive one or more (a) cash payments when the leave is used for time off; (b) other cash payments, such as payment for unused leave upon termination of employment; or (c) noncash settlements, such as conversion to defined benefit postemployment benefits. The payment or settlement could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. Examples of compensated absences include vacation (or annual) leave, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave.

Sabbatical leave during which an employee is not required to perform any significant duties for the government (unrestricted sabbatical leave, as used in this Statement) is a compensated absence. Sabbatical leave during which an employee is required to perform duties of a different nature for the government (for example, research instead of teaching) is not a compensated absence.

government should measure the liability based on the amount for which it is more likely than not to be settled.

2. Leave that has been used:

A liability should be reported when leave is used for time off but has not yet been paid in cash or settled through noncash means, including the types of leave like unlimited leave and holiday leave that is taken on a specific date not at the discretion of employees. That liability, including any applicable salary related payments, should be measured at the amount of the cash payment or noncash settlement to be made for the use of the leave.

Salary-related payments

GASB 101 requires a government should include in the measurement of its liabilities for compensated absences (for both leave that has been used and leave that has not been used) salary-related payments that are directly and incrementally associated with the leave, except for salary-related payments related to defined benefit pensions or defined benefit OPEB.

A salary-related payment may be incrementally associated only with a portion of the recognized leave.

For leave that has not been used, expense for salary-related payments related to defined contribution pensions or defined contribution OPEB should be recognized when the liability for that leave is recognized and should be reported as pension expense or OPEB expense, as applicable. Those amounts should not be reported as a pension liability or an OPEB liability. For leave that has been used, salary-related payments related to defined contribution pensions or defined contribution OPEB should be included in a pension liability or an OPEB liability in accordance with the requirements of Statements (GASB) 68, 73, or 75, as amended.

Our entity has selected 100% of sick leave and salary-related payments to be accrued along with the entire vacation accrual balance and salary-related payments, based on historical information and experience.

The determination of accrual of compensated absences and salary-related payments will be reviewed regularly and adjusted as conditions warrant to ensure compliance with GASB 101 and any subsequent amendments. Changes to this policy shall be approved by the management of the government entity.

Relationship to Postemployment Benefits

The projected effects on an employer's defined benefit postemployment benefits liability resulting from a payment for compensated absences should not be included in the liability for compensated absences.

Some governments allow or require compensated absences (often sick leave) to be paid to an employee upon termination of employment through a distribution to an individual account (instead of directly to the employee) to be used for specified purposes, such as payment of the employee's share of future healthcare premiums. Leave that (a) has not been used, (b) meets the recognition criteria of leave that not been used in general policy section, and (c) is more likely than not to be paid in this manner should be included in a liability for compensated absences following the general measurement of liability measured using an employee's pay rate as of the date of the financial statements and the leave is more likely than not to be paid at a rate different from the employee's pay rate at the time the payment is made, a government

Cutten School District

SCHOOL PSYCHOLOGIST/SAI DIRECTOR

GENERAL DESCRIPTION: The School Psychologist shall report directly to the designated program administrator and assume responsibility for conducting a full range of educational assessments, behavioral interventions, and facilitate prevention activities to support student social/ emotional health. The School Psychologist shall observe, consult with and assist regular and special education staff as they implement effective individualized programs within the classrooms and school environment. The School Psychologist shall also serve as a liaison between the school and various community agencies that provide services to children and their families.

MINIMUM QUALIFICATIONS:

1. Possess and maintain a valid California Pupil Personnel Credential with a School Psychology Authorization. Master's Degree from an accredited college or university with an emphasis in educational psychology or closely related field desirable. Minimum 5 years experience in the school setting. Administrative Credential(willing to attain one).
2. Demonstrate competence in communicating effectively with children and parents, staff members and representatives of other agencies.
3. Possess specialized skills, experience and training in a variety of assessment instruments designated to evaluate educational achievement, ability, interest, modes of learning and related psychological conditions.
4. Demonstrate knowledge of an experience with various community resources associated with the diverse needs of youth and families.

DUTIES AND RESPONSIBILITIES:

1. Conducts assessments as indicated by the needs outlined in a student's referral from regular and special education staff and school administrators.
2. Assists the IEP Team with student assessment, individualized instruction plan design, implementations and progress monitoring for each student and participates on student success teams (SSTs) as appropriate.
3. Provides advice on establishing and maintaining a classroom atmosphere and environment which supports the social/emotional health of all students.
4. Facilitates the student mainstreaming process by providing support services to the regular and/or special education classroom teacher including the development of behavior management techniques and plans.
5. Provides information to IEP, SST, and assessment teams regarding resources available to children and families and acts as a liaison between school and various community agencies.
6. Demonstrates method, techniques and educational strategies to facilitate student learning.

School Psychologist/SAI Director Salary Schedule

2024- 2025

Days: 195	8 hrs	
	School Psychologist	
Step		
1		70,242
2		72,349
3		74,519
4		76,754
5		79,056
6		81,427
7		83,869
8		86,385
9		88,976
10		91,645
11 - 13		94,394
14 - 16		97,225
17 - 20		100,141