

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
December 13, 2023
6:30 p.m. Closed Session
7:00 p.m. Estimated Open Session

District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

OPEN SESSION

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pg 5-8 A. November 8, 2023 Regular Meeting

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.

RECONVENE TO OPEN SESSION

6. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION

7. ACTION ITEM - ANNUAL ORGANIZATIONAL MEETING

A. ELECTION OF OFFICERS

1. President - Any Board Member present may make nominations for the position of President of the Board, who shall be elected by the majority of the members present, voting by voice.
2. Vice President - The President shall ask for nominations for the positions of Vice President, who shall be elected by the majority of the members present, voting by voice.
3. Clerk - The President shall ask for nominations for the positions of Clerk, who shall be elected by the majority of the members present, voting by voice.

4. Establishment of Regular Meetings - The Board shall set the time and place of its regular meetings for 2024. The Board usually meets at 7:00 pm on the second Wednesday every month unless there is a holiday. There is a second meeting on the fourth Wednesday each month when necessary.
5. Selection of Board of Trustees Representatives - The Board shall select representatives and alternates in each of the following capacities.
 - a) Representative to City Council - Linda Brown was serving in this position.
 - b) Representative to LCAP Committee - Jonna Phillips was serving in this position.
 - c) Representative to Biggs/Richvale Educational Foundation - America Navarro was serving in this position.
 - d) Representatives to Negotiation Teams: Biggs Unified Teachers Association (BUTA) and California School Employees Association (CSEA) – Melissa A. Atteberry was serving with BUTA and America Navarro was serving with CSEA. Sean Avram was serving as the alternate for all representative positions.
6. Secretary to the Board - The District Superintendent shall be appointed to act as Secretary to the Board.

8. PARENT ASSOCIATIONS REPORTS

9. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS

10. STUDENT REPRESENTATIVE REPORTS and STUDENT RECOGNITION

- A. ASB
- B. FFA
- C. Recognition of First Interim Budget Cover Art Contest Winner

11. PUBLIC COMMENT - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

12. REPORTS - Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities

- A. ELEMENTARY SCHOOL PRINCIPAL’S REPORT:
- B. RES/MIDDLE SCHOOL PRINCIPAL’S REPORT:
- C. HIGH SCHOOL PRINCIPAL’S REPORT:
- D. M/O/T AND FOOD SERVICE DIRECTOR’S REPORT:
- E. SUPERINTENDENT’S REPORT:

F. CBO’s REPORT:

1. First Interim Budget Presentation; reference Action Item 14G

G. BOARD MEMBER REPORTS:

Pg 9

Pg 10-27

13. CONSENT AGENDA - All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

Pg 28 A. Approve Inter-District Agreement Request(s) for the 2023-2024 and 2024-2025 school year

Pg 29-42 B. Approve AP Vendor Check Register and Purchase Order Listing November 7, 2023 – November 30, 2023

14. ACTION ITEMS

Pg 43-44 A Approve bid from Gaynor Telesystems for the Structured Communications Cabling System Project in the amount of \$136,368.70

Pg 45-61 B. Approve invoice from Fletcher's Plumbing in the amount of \$39,069.80 to repair the gas leak

Pg 62-64 C. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E) from the CSBA September release:

Board Policy 1160 - Political Processes

Board Policy 1330 - Use of School Facilities

Administrative Regulation 1330 - Use of School Facilities

DELETE – Exhibit (1) 1330 - Use of School Facilities

Administrative Regulation 3311-Bids

Administrative Regulation 3311.3 - Design-Build Contracts

Board Policy 3312 – Contracts

Board Policy 3460 - Financial Reports and Accountability

Board Policy 3551- Food Service Operations/Cafeteria Fund

Administrative Regulation 3551- Food Service Operations/Cafeteria Fund

Board Policy 4151/4251/4351 - Employee Compensation

Administrative Regulation 4217.3 - Layoff/Rehire

Board Policy 5131.9- Academic Honesty

Board Policy 6154 - Homework/Makeup Work

Board Policy 6162.5 - Student Assessment

Administrative Regulation 7140 - Architectural and Engineering Services

Board Bylaw 9124 – Attorney

Pg 65-69 D. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E) from the CSBA October release:

Board Policy 0410 - Nondiscrimination in District Programs and Activities

Board Policy 1312.2 - Complaints Concerning Instructional Materials

Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials

Exhibit (1) 1312.2 - Complaints Concerning Instructional Materials

Board Policy 1312.3 - Uniform Complaint Procedures

Administrative Regulation 1312.3 - Uniform Complaint Procedures

Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures

Exhibit (1) 1312.4 - Williams Uniform Complaint Procedures

Exhibit (2) 1312.4 - Williams Uniform Complaint Procedures

Board Policy 5145.3 - Nondiscrimination/Harassment

Board Policy 6143 - Courses of Study

Administrative Regulation 6143 - Courses of Study

Board Policy 6161.1- Selection and Evaluation of Instructional Materials

Administrative Regulation 6161.1- Selection and Evaluation of Instructional Materials

Exhibit (1) 6161.1- Selection and Evaluation of Instructional Materials

Board Policy 6161.11- Supplementary Instructional Materials

Board Policy 6163.1- Library Media Centers

Pg 70-79 E. Approve contract with Jack Schreder & Associates for consulting services

Pg 80-83 F. Approve Attorney-Client Fee Contract with Minasian Law

Pg 84-255 G. Approve First Interim Budget

15. PERSONNEL ACTION

- A. Accept resignation of Kendall Milburn from the BHS Library Clerk position effective 11/20/2023
- B. Approve Cynthia Davis as a Substitute Instructional Aide

Pg 256 C. Approve Vince Sormano as Co Ed Golf Coach

Pg 257 D. Approve Aaron Bayless and Hollie Byers as BES Winter Program Directors

Pg258-260 E. Approve Dean of Students Job Description

Pg 261 F. Approve changes to the Certificated Management Salary Schedule to include Dean of Students

G. End Consulting Services Agreement with Beverly Landers as of 11/30/2023

H. Approve hiring Beverly Landers as Dean of Students effective 12/01/2023

16. INFORMATION ITEMS

17. FUTURE ITEMS FOR DISCUSSION

18. ADJOURNMENT

Notice to the Public: Please contact the Superintendent’s Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request. Agenda materials are available for public inspection at 300 B St., Biggs, CA 95917

Minutes
**BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
November 8, 2023**

OPEN SESSION

CALL TO ORDER – President Brown called the meeting to order at 6:29 p.m.

ROLL CALL - Board members present: Linda Brown, Melissa A. Atteberry, M. America Navarro, Jonna Phillips, and Sean Avram were present. Board members absent: No members were absent.

PLEDGE OF ALLEGIANCE – President Brown lead the Pledge of Allegiance.

APPROVAL OF AGENDA – (with Amendments listed below)

- Add Action Item Number 13 C: Approve Agreement with Lozano Smith for legal services
- Add Action Item Number 13 D: Approve MOU with Butte County Office of Education for Payroll and Retirement Processing
- Add Personnel Action Item Number 14 D: Approve hiring retiree Bridgett Browning as an “as needed” Classified Substitute at her previous rate of \$25.76 per hour using One Time Funds
- Add Personnel Action Item Number 14 E: Approve Jariah Booker as walk on Assistant Wrestling Coach
- Add Personnel Action Item Number 14 F: Approve Riley Rutherford as walk on Assistant Boys Basketball Coach
- Add Personnel Action Item Number 14 G: Approve Javier Guajardo as a Classified Substitute for Maint./Cust./Grounds
- Add Personnel Action Item Number 14 H: Approve Rebecca Cowan as a Substitute Instructional Aide

The Board approved the agenda as presented with Amendments. MSCU (Navarro/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

APPROVAL OF MINUTES

The Board approved the minutes from the Regular Board Meeting on October 11, 2023 as written. MSCU (Avram/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

The Board adjourned into Closed Session at 6:30 p.m.

CLOSED SESSION

- 1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
- 2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957**
- 3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957**

- 4. **Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
- 5. **Litigation; Pursuant to Government Code Sections 54956.9**

Closed Session was adjourned at 7:14 pm and reconvened to Open Session at 7:14 pm.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Beverly Landers, K-5 Principal; Tracey McPeters, 6-8 and RES Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Brown reported that no action was taken in Closed Session.

PARENT ASSOCIATIONS REPORTS – Janet Thao, President of PAWS, reported that the Fall Carnival was a success. The proceeds were divided among the teachers. They treated District staff to free drinks at a coffee truck parked on campus. They are planning a musical magic assembly for Monday November 13th. The Spirit Wear order is arriving after Thanksgiving.

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS - None

STUDENT REPORTS:

ASB REPORT: There was not an ASB student representative in attendance, but Mr. Kaelin reported that they are busy planning winter homecoming, a blood drive, and a campus/town beautification project.

FFA REPORT: No student representative in attendance to give a report.

PUBLIC COMMENT- Christy Headley made comment regarding her concern over issues between her daughter and another high school student that resulted in a confrontation and a fight at a recent football game. She feels her daughter is being bullied and that something needs to be done about the safety of students on campus and at school events.

Jessica Lowry made comment regarding her concern about threats and bullying that seem to be stemming from one family in the District. She would like something to be done to ensure that her kids are safe on our campuses.

REPORTS:

ELEMENTARY SCHOOL PRINCIPAL’S REPORT: Principal Beverly Landers read her report and submitted it for the record.

RES/MIDDLE SCHOOL PRINCIPAL’S REPORT: Principal Tracey McPeters read her report and submitted it for the record.

HIGH SCHOOL PRINCIPAL’S REPORT: Principal Doug Kaelin reported that Connor McGee is heading up the conversation with staff concerning the creation of a site-wide Writing Rubric. Progress reports come out next week. Twenty FFA students competed in Gridley’s Opening/Closing Ceremonies competition. Football is hosting a playoff game on Friday, and they hope to move further on into the playoffs. The Club Live event was successful. Tomorrow there will be a workshop in the library for seniors who need help filling out UC applications.

M/O/T/, FOOD SERVICE DIRECTOR’S REPORT: Mr. Kaelin reported that a gas leak was discovered behind the District Office building. Fletcher’s Plumbing is working to fix it. A big thank you to former employee, Dave North, who came out to the District twice to give some history about work done in the past and to help map out the pipe layout.

SUPERINTENDENT’S REPORT: Superintendent Kaelin reported that he is processing applications for the Elementary School Counselor position. Interviews were held today for the Head Grounds / Bus Driver position. Budget reports are coming up in January.

CBO’S REPORT: CBO Analyst Dyer reported that the auditor visited the last week of October. There are no findings for school year 2022-2023. She is implementing fixes for the findings from the 2021-2022 audit. The first interim report will be presented in December.

BOARD MEMBER REPORTS: Nothing from the Board

CONSENT AGENDA:

The Board approved Consent Agenda Items A and B. MSCU (Atteberry/Navarro) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Inter-District Agreement Request(s) for the 2023-2024 school year
- B. Approve AP Vendor Check Register and Purchase Order Listing October 5, 2023 – November 1, 2023

ACTION ITEMS:

The Board approved Action Items A through D. MSCU (Phillips/Navarro) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve 6th grade overnight field trip to Shady Creek for April 8-12, 2024
- B. Approve purchase of bus from A-Z Bus Sales, Inc. in the amount of \$261,477.71 using ESSER III funds
- C. Approve Agreement with Lozano Smith for legal services
- D. Approve MOU with Butte County Office of Education for Payroll and Retirement Processing

PERSONNEL ACTION ITEMS:

The Board approved Personnel Action Items A through H. MSCU (Navarro/Avram) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Lisa Seipert as the Head JV Girls’ Basketball coach for 2023-2024
- B. Approve Nicole Thomas as a Substitute Instructional Aide

- C. Approve Tiffany Andes as a Substitute Instructional Aide
- D. Approve hiring retiree Bridgett Browning as an “as needed” Classified Substitute at her previous rate of \$25.76 per hour using One Time Funds
- E. Approve Jariah Booker as walk on Assistant Wrestling Coach
- F. Approve Riley Rutherford as walk on Assistant Boys Basketball Coach
- G. Approve Javier Guajardo as a Classified Substitute for Maint./Cust./Grounds
- H. Approve Rebecca Cowan as a Substitute Instructional Aide

INFORMATION ITEMS:

- A. Bond – Superintendent Kaelin reported that he has spoken with advisors and they are going to make recommendations and guidelines for a bond committee. The board needs to decide what we would like to accomplish and set an amount. If approved, the Bond would be on the ballot in November of 2024. Some needs of the District include: new roof for the District Office, new portable classrooms, and a middle school gym. The matter will be an action item on the December 13, 2023 agenda.

FUTURE ITEMS FOR DISCUSSION –We are having issues with the pool. Mr. Kaelin is dealing with Butte County regarding the funds needed to make repairs.

The Board adjourned into Closed Session at 7:55 p.m. and reconvened to Open Session at 8:20 p.m.

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Brown reported that no action was taken in Closed Session.

ADJOURNMENT – 8:21 p.m.

MINUTES APPROVED AND ADOPTED:

Presiding President

Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

MOT & Food Services.

1. Transportation

- a. We now have a new bus on order and are waiting for delivery.
- b. We have completed the most recent 45, 90 & 120 day bus safety checks, there were a few minor issues which have been corrected
- c. One of our busses is currently out of commission, it is in need of a new transmission which we have acquired one and are working of getting the bus back on the road.
- d. We are currently working on our annual fleet smog's, to ensure the our vehicles are complying with the state's emissions standards

2. Grounds

- a. Our maintenance and transportation staff are teaming up to continue maintain the districts grounds.
- b. We are currently accepting applications for the Grounds/bus/ position and hope to screen and interview applicants soon.
- c. The fencing project at Biggs Elementary is ongoing it should be completed soon and will then continue on to Richvale Elementary.
- d. We have taken delivery of new playground equipment for Richvale Elementary and the Biggs Elementary Kindergarten area. The contactor doing the installation hopes to start the installation in early January.

3. Maintenance

- a. The Gas leak behind the district office has been fully repaired.
- b. New CO2 detectors have been installed in the class rooms throughout the district. There seems to be a few glitches going on with the new monitors. We are working with the company who installed them to correct the issues.
- c. BCOE has completed the safety site inspection for our district. There were only two minor corrections needed. There are two bookcases that needed to be secured to the wall, which have been completed.
- d. The flood damage at Richvale Elementary has been completely repaired.

4. Food service

- a. We are continuing to work on new menu items for the new school year
- b. We have signed off on the drawings and plans for the new walk in refrigerator and freezer for the Biggs elementary cafeteria and hope to take delivery in early February.
- c. We are continuing to monitor supply chain disruption. Things seem to be improving, We hope to be able to stick the posted menus without substitutions and also hope to bring a few new options after Winter break.



BIGGS UNIFIED SCHOOL DISTRICT

2023-2024

First Interim Report

Information and Assumptions

- Education Code Section 42130 requires that the governing board of each school district certifies, at least twice a year, the district's ability to meet financial obligations for the current and two subsequent fiscal years. These certifications are known as Interim Reports. Interim Reports are based on criteria and standards adopted by the State Board of Education under Education Code Section 33127.
- The First Interim Report for 2023–24 shows the financial condition of the District as of October 31, 2023. The budget assumptions used and the resulting multi-year projections attached to this report recommend the board approve a Positive Certification for the District.

Enrollment

- ▶ Enrollment was projected conservatively. The District has not recovered a pre-pandemic enrollment total of 605. The projection is based on trends and live birth analysis.
- ▶ First Interim Budget Enrollment Total at 548 (*Adopted Budget 547*)
- ▶ Total counts exclude COE Special Education Students Data

Grade	22/23	23/24	24/25
TK	11	12	12
K	35	38	38
1	43	40	38
2	34	43	40
3	43	34	43
4	44	43	34
5	43	44	43
6	44	43	44
7	36	44	43
8	42	36	44
9	55	42	36
10	37	55	42
11	35	37	55
12	46	35	37
Total	548	546	549

CBEDS/ADA Factor

- ▶ The First Interim Report ADA total of 548
- ▶ **20/21 ADA Relief due to Covid-19 Pandemic**
- ▶ **23/24 2% ADA increase from 22/23.**
- ▶ The average historical ADA data is 93%

SY	CBES	Inc (Dec)	ADA	Factor
16-17	617	(44)	573	93%
17-18	629	(42)	587	93%
18-19	624	(44)	580	93%
19-20	605	(42)	563	93%
20-21	563	(0)	563	100%
21-22	574	(83)	491	86%
22-23	532	(40)	492	93%
23-24	548	(25)	523	95%

NSS Funding Tier for BHS

Grade	23/24	24/25	25/26
9	55	42	36
10	37	55	42
11	35	37	55
12	46	35	37
Total	173	169	170
ADA	167.42	161.55	162.5
Funded ADA	168.26	168.26	163.34

ADA	LCFF Revenue
20-38	\$877,412
39-57	\$1,038,623
58-71	\$1,199,833
72-86	\$1,361,044
87-100	\$1,361,044
101-114	\$1,683,465
115-129	\$1,844,675
130-143	\$2,005,886
144-171	\$2,167,097
172-210	\$2,594,792
211-248	\$3,063,276
249-286	\$3,531,767

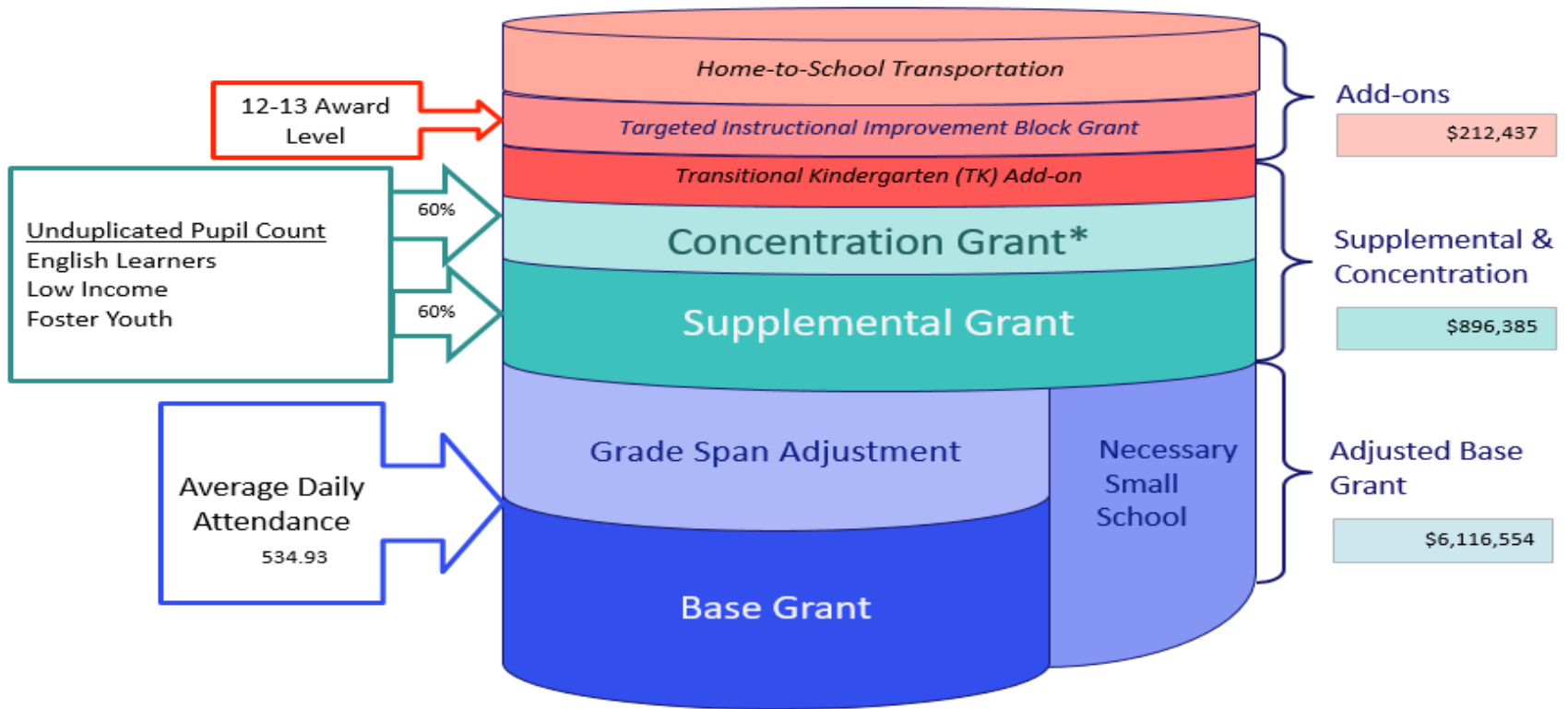
*23/24 Funding Tier

23/24 Add-on rate: \$75,736

23/24 NSS LCFF: \$2,242,833

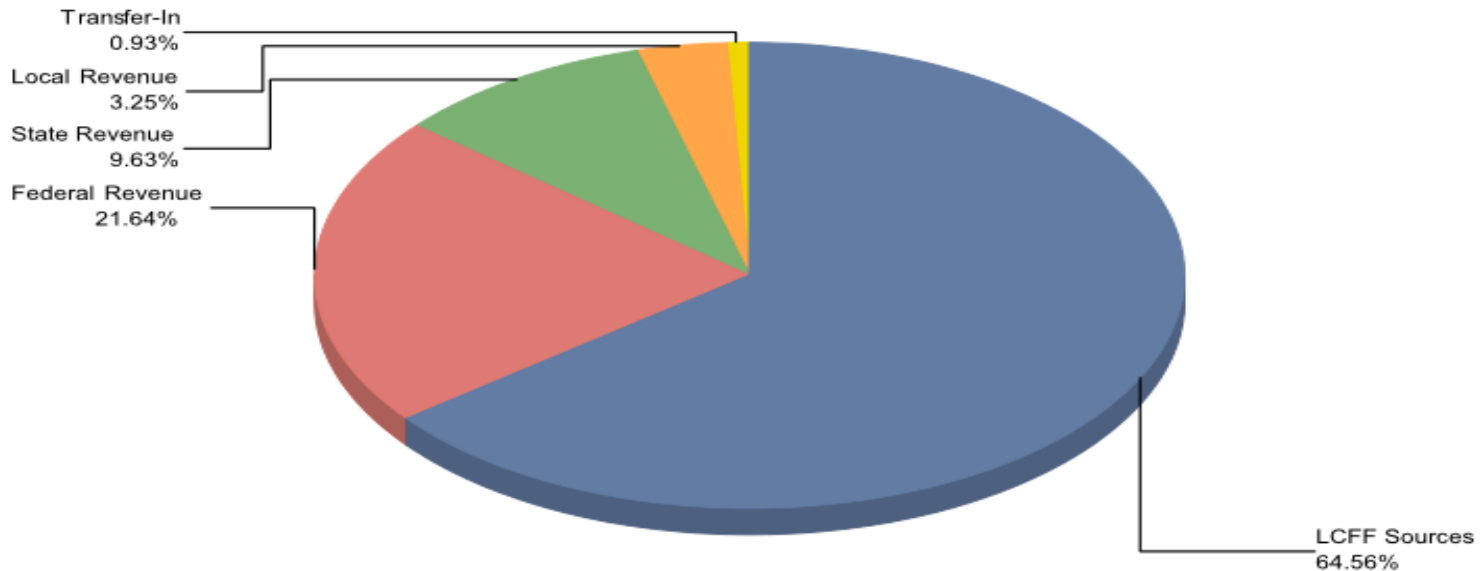
Local Control Funding Formula

- Average Daily Attendance (Funded) 534.93 Total LCFF \$7,212,694



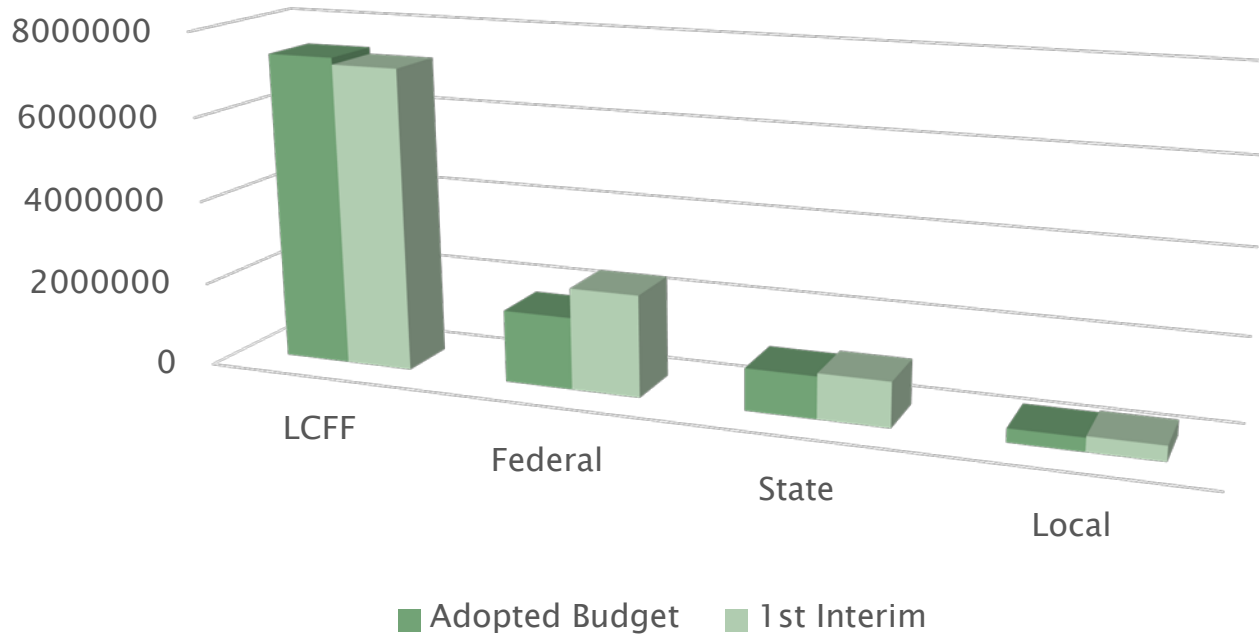
2023-24 Projected Revenues

Category	Unrestricted	Restricted	Total
LCFF	7,212,694	0	7,212,694
Federal	0	2,417,171	2,417,171
State	172,098	903,825	1,075,923
Local	150,000	212,804	362,804
Total	\$7,534,792	\$3,533,800	\$11,068,592



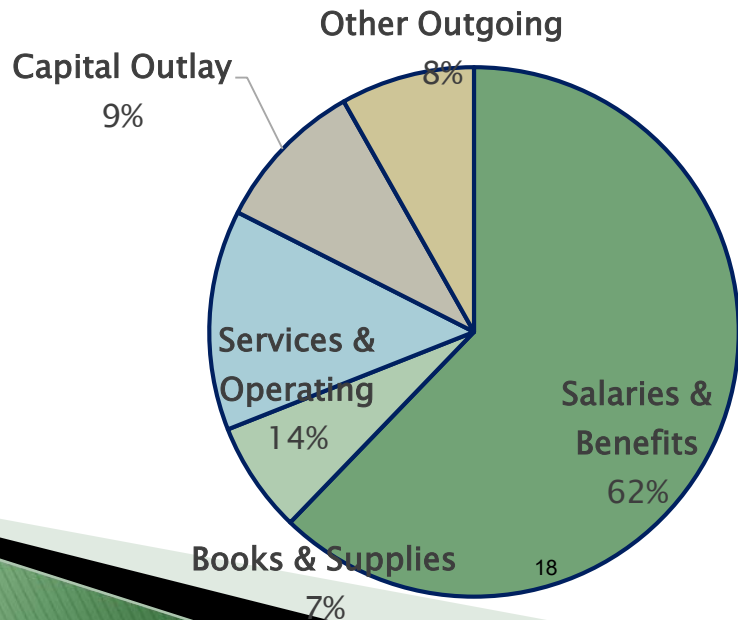
Revenue changes since First Interim

Revenues	Adopted Budget	First Interim	Variance
LCFF	7,370,520	7,212,694	-157,826
Federal	1,714,923	2,417,171	702,248
State	999,773	1,075,923	76,150
Local	325,453	362,804	37,351
Total	\$10,410,669	\$11,068,592	\$657,923



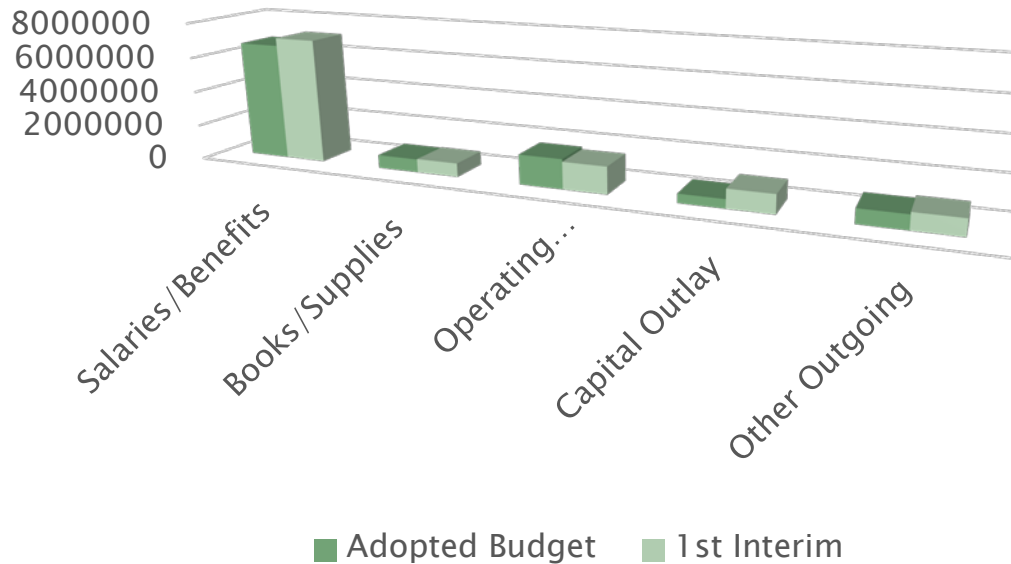
2023-2024 Projected Expenditures

Category	Unrestricted	Restricted	Total
Salaries and Benefits	4,819,520	2,286,086	7,105,606
Books and Supplies	274,850	500,357	775,207
Services and Operating	733,277	803,581	1,536,858
Other outgoing	-46,664	981,299	934,635
Capital Outlay	404,500	664,559	1,069,059
Total	\$6,185,483	\$5,235,882	\$11,421,365



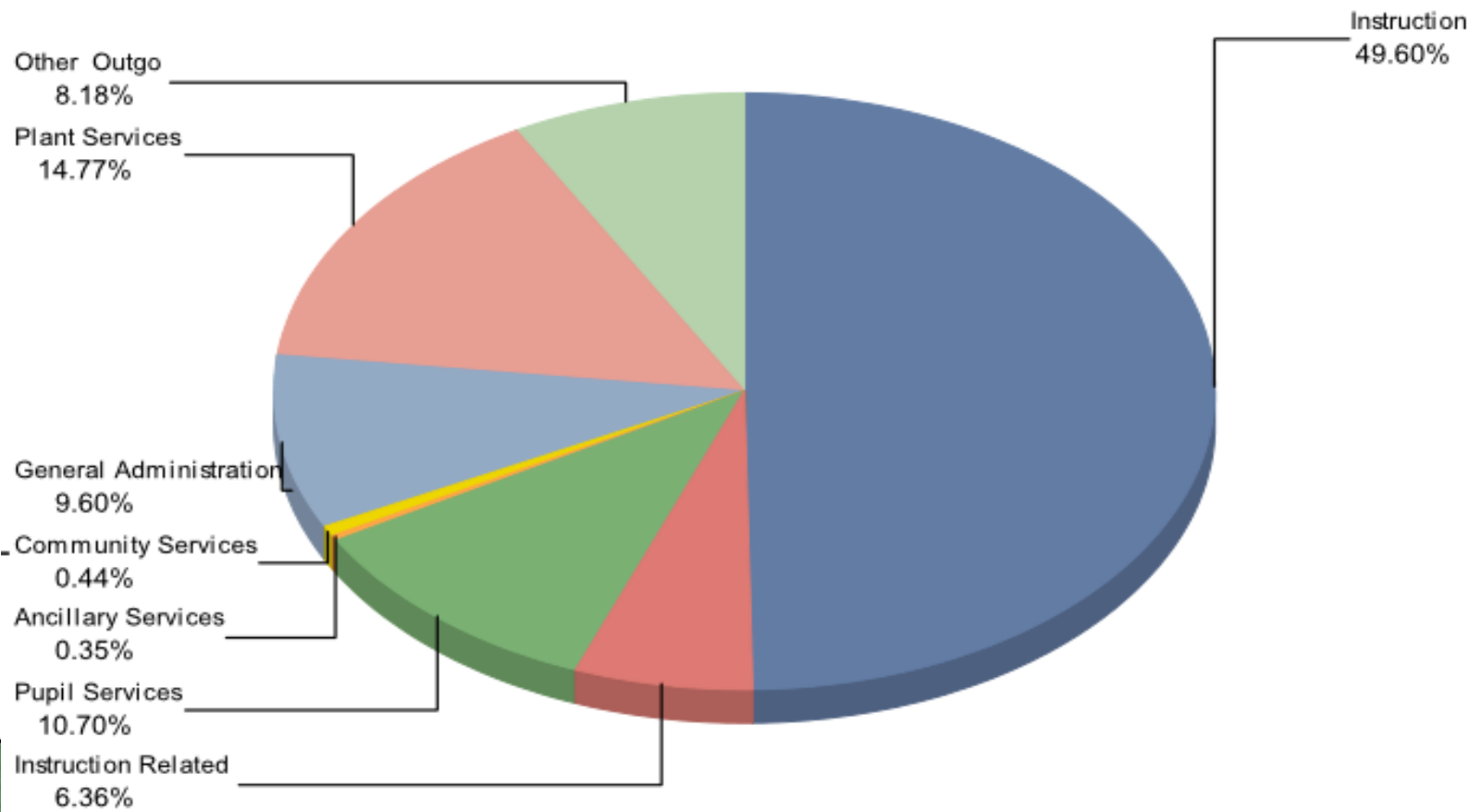
Expenditure changes since First Interim

Expenditures	Adopted Budget	First Interim	Variance
Salaries & Benefits	6,664,255	7,105,606	441,351
Books & Supplies	748,275	775,207	26,932
Operating Services	1,680,366	1,536,858	-143,508
Capital Outlay	508,335	1,069,059	560,724
Other Outgoing	810,582	934,635	124,053
TOTAL	\$10,411,813	\$11,421,365	\$1,009,552



Total Expenditure by Function Summary

(as % of Total Expenditure)



Highlights on One-time Funds (State & Federal)

Categories	Total Awards	PY	SY23-24	SY24-25	Future
ESSER II *	1,056,308	801,625	254,683	-	-
ESSER III	2,374,519	419,257	1,557,609	397,653	-
ELOG-7425	230,732	-	180,732	50,000	-
ELOP (2600)	759,629	502,448	137,300	119,881	-
CN-Staff Trng	2,000	-	2,000	-	-
Kitchen Inf &Trng	170,622		105,000	65,622	-
EEBG(6266)	161,303	9,440	35,000	35,000	81,863
A-G LLMG	150,000	-	7,000	50,000	93,000
LRBG	616,961	-	-	263,359	353,602
Arts/Music DG	\$317,621	-	90,000	97,586.00	130,035

*** September 30, 2023- spending timeline -Fully Spent**

***September 30, 2024 - spending timeline**

Multi Year Projection (MYP) Assumptions

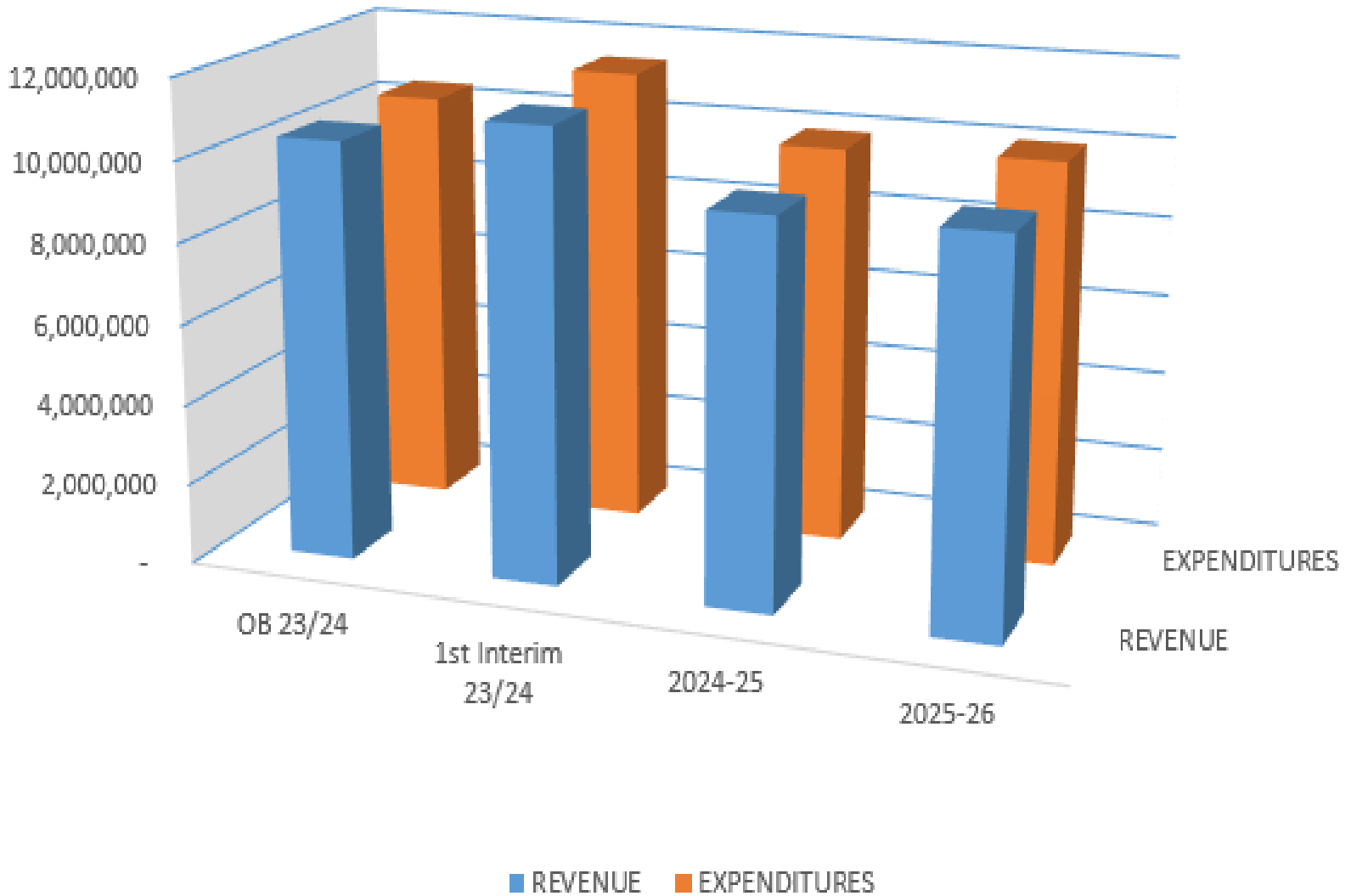
- 2024-2025
 - 3.94% COLA
 - 530.99 Funded ADA
 - 19.10% STRS
 - 27.10% PERS
- 2025-2026
 - 3.29% COLA
 - 526.29 Funded ADA
 - 19.10% STRS
 - 28.30% PERS
- Step/Column advancement, late hired employees, vacancies, possible retirement savings, and all units' settlement agreements for 24/25 were added to the budget.
- Budgeted carryover and one-time funds adjusted to out-years per timeline spending.
- ADA attendance is forecasted at 95 %.

Multi-Year Projections

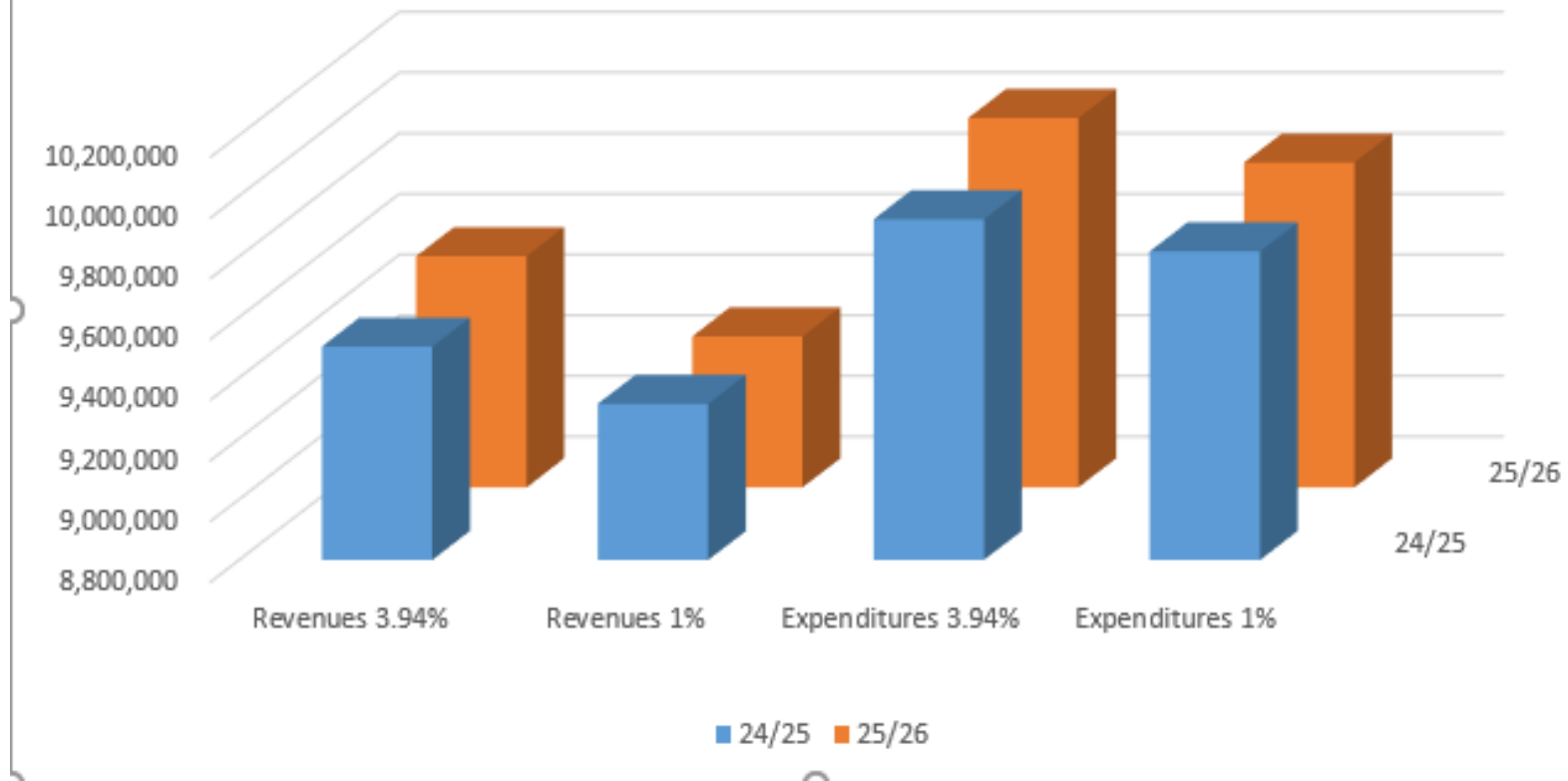
Ed Code requires that all budget presentations include current year plus the two out years. Districts who are able to show that they can meet financial obligations for all three years are certified as Positive.

	23/24	24/25	25/26
Revenues	\$ 11,172,169	\$ 9,503,325	\$ 9,561,736
Expenditures	\$ 11,421,365	\$ 9,922,843	\$ 10,017,221
Excess (Deficiency)	\$ (249,196)	\$ (419,518)	\$ (455,485)
Beg. Fund Balance	\$ 6,082,448	\$ 5,833,252	\$ 5,413,734
Ending Fund Balance	\$ 5,833,252	\$ 5,413,734	\$ 4,958,249
Reserve %	51%	55%	49%
REU State (4%)	456,855	396,914	400,689
REU District (4%)	456,855	396,914	400,689
Total REU	\$ 913,709	\$ 793,828	\$ 801,378
Nonespendable	\$ 24,121	\$ 2,000	\$ 2,000
Commitment	\$ 1,565,571	\$ 1,565,571	\$ 1,565,571
Assigned (Independent Study)	\$ 212,957	\$ 212,957	\$ 212,957
Restricted	\$ 1,532,368	\$ 750,826	\$ 224,463
Unrestricted/Unassigned	\$ 1,584,526	\$ 2,088,553	\$ 2,151,880

3 Year Projections



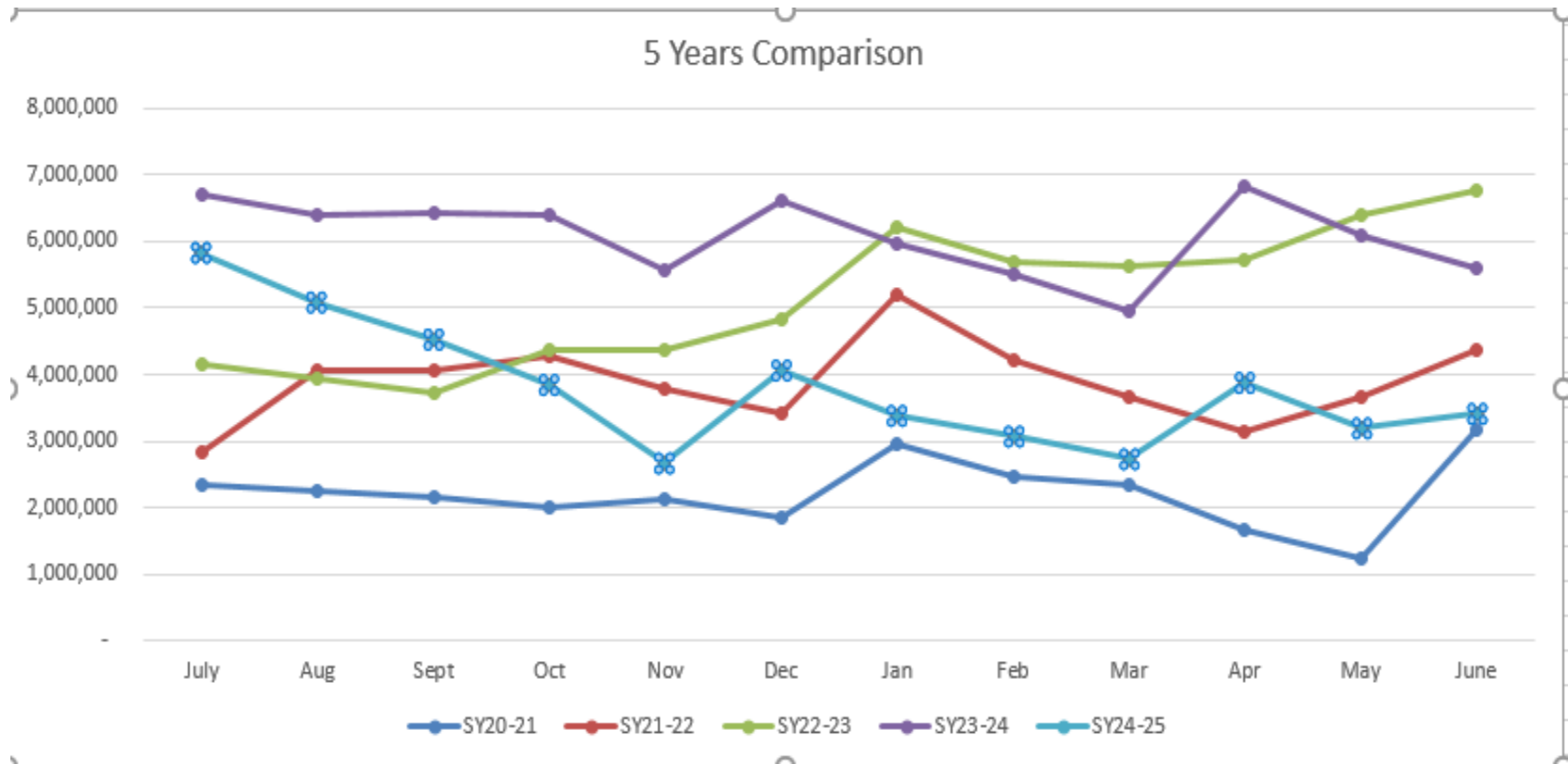
1% COLA Scenarios



The prediction of 1% COLA Scenarios for 24/25 will be a deficit of 17% higher than the current projection while a 2.7% COLA prediction for 25/26 will be 23% higher than the current projections. These assumptions include all units' settled agreement at 70% of funded COLA.

Legislative Analyst Office also predicted that the rest of the State Budget likely faces a deficit.

Cash Flow Assumptions



Graphs shown above are Cash Flow Summaries each month from SY 2020-21 up to SY 2024-25. The District is anticipating having a positive monthly cash balance most months of the 23-24 school year and projects an ending cash balance of \$5,600,678. With ESSER funds coming to an end, SY 2024-25 decreased cash flow projected at \$3,417,805 by the end of June 30, 2025. Historically, there has been no negative cash balance each month.

Conclusion

- Regardless of the post-pandemic impact; and elimination of the one-time funds per spending deadline, the rising employer costs such as health benefits, pension costs, services, and operating services should be an ongoing discussion, and assumed there will be no additional funding.
- The District will be in a position to carry over general funds again this year. This is primarily due to the relief of federal and state one-time funding that allows the districts to absorb salaries and benefits into the one-time expenditures freeing up the general fund for carryover.
- The District will be able to maintain a minimum State Reserve on a district-wide basis.
- The projection supports that the District will be able to meet its financial obligations for the current and two subsequent years, therefore Biggs Unified School District certifies that its financial condition is positive.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: December 13, 2023

Item Number: 13 A
Item Title: Inter-district Agreement Request(s)
Presenter: Doug Kaelin, Superintendent & Loretta Long, Admin. Assistant/HR Officer
Attachment: None
Item Type: Consent Agenda Action Report Work Session Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

<u>2023-2024 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing:</u>
1. (1 st Grade)	Oro Elementary	Biggs	Accept	New
2. (12 th Grade)	Biggs	Gridley	Release	New

<u>2024-2025 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing:</u>
1. (7 th Grade)	Biggs	Palermo	Release	Ongoing
2. (9 th Grade)	Biggs	OUHSD	Release	Ongoing
3. (8 th Grade)	Biggs	Chico Unified	Release	Ongoing
4. (6 th Grade)	Biggs	Chico Unified	Release	Ongoing
5. (6 th Grade)	Biggs	Chico Unified	Release	Ongoing
6. (6 th Grade)	Biggs	Chico Unified	Release	Ongoing

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: December 13, 2023

Item Number: 13 B
Item Title: Approve AP Vendor Check Register and Purchase Order Listing
Presenter: Moneek Graves, Fiscal Assistant
Attachment: AP Vendor Check Register & Purchase Order Listing for November 7, 2023 through November 30, 2023
Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

The AP Vendor Check Register and Purchase Order totals are as attached.

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-274259	25.00	Printed	01		DAISY SEIPERT (DAISY SEIPE - Payee)
3005-274260	25.00	Printed	01		GIOVANNI MITCHELL (GIOVANNI MI - Payee)
3005-274261	139.98	Printed	01		McPeters, Tracey (001462 - Emp)
3005-274262	806.68	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-274263	666.25	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-274264	504.77	Printed	01		AT&T (100086/1)
3005-274265	183.33	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-274266	355.48	Printed	01		BUTTE COUNTY TAX COLLECTOR (100126/1)
3005-274267	185.39	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-274268	2,116.48	Printed	01		CITY OF BIGGS (100164/1)
3005-274269	5,936.85	Printed	13		DANIELSEN COMPANY (100182/1)
3005-274270	102.96	Printed	01		HELENA AGRI-ENTERPRISES LLC (100254/3)
3005-274271	1,182.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-274272	1,256.66	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-274273	647.50	Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-274274	1,222.64	Printed	01		Lakeview Petroleum Co. (100304/3)
3005-274275	13.33	Printed	01		MJB SALES & SERVICE (100336/1)
3005-274276	3,756.00	Printed	01		Newsela, Inc. (100870/1)
3005-274277	2,070.89	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-274278	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-274279	15,000.00	Printed	01		RT Dennis Accountancy (100868/1)
3005-274280	1,308.25	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-274281	3,758.00	Printed	01		TEKK INTERNATIONAL INC (100445/1)
3005-274282	480.12	Printed	01		TPX COMMUNICATIONS (100764/1)

41,838.56

Number of Items

24 Totals for Register 000459

2024 FUND-OBJ Expense Summary / Register 000459

01-4300	5,780.90
01-4303	1,222.64
01-5502	2,116.48
01-5800	5,493.16
01-5804	15,000.00
01-5808	95.00

2024 FUND-OBJ Expense Summary / Register 000459 (continued)

01-5900	984.89	
01-9110*		30,693.07-
Totals for Fund 01	30,693.07	30,693.07-
13-4300	39.21	
13-4700	10,458.78	
13-9110*		10,497.99-
Totals for Fund 13	10,497.99	10,497.99-
25-5800	647.50	
25-9110*		647.50-
Totals for Fund 25	647.50	647.50-
Totals for Register 000459	41,838.56	41,838.56-

* denotes System Generated entry

Net Change to Cash 9110 41,838.56- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-274283	1,519.34 Printed	01		STERLING DEARMOND (100741/1)

1,519.34 Number of Items 1 Totals for Register 000460

2024 FUND-OBJ Expense Summary / Register 000460

01-3701	1,519.34	
01-9110*		1,519.34-
Totals for Register 000460	1,519.34	1,519.34-

* denotes System Generated entry

Net Change to Cash 9110 1,519.34- Credit

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Register 000461 - 11/14/2023

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-274839	25.00 Printed	01		Franco Cruz (Franco Cruz - Payee)
3005-274840	246.62 Printed	01		Smith, Kameron (001443 - Emp)
3005-274841	141.51 Printed	01		Beverly Landers (100854/1)
3005-274842	351.00 Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-274843	369.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-274844	20.67 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-274845	110.00 Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-274846	815.10 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-274847	2,788.74 Printed	01		Lakeview Petroleum Co. (100304/3)
3005-274848	1,424.50 Printed	01		Lozano Smith (100871/1)
3005-274849	9,765.11 Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-274850	26.66 Printed	01		MJB SALES & SERVICE (100336/1)
3005-274851	97.91 Printed	01		Pitney Bowes Inc (100371/2)
3005-274852	1,937.57 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-274853	198.32 Printed	01		VERIZON WIRELESS (100467/1)

18,317.71

Number of Items

15 Totals for Register 000461

2024 FUND-OBJ Expense Summary / Register 000461		
01-4300	435.46	
01-4301	97.91	
01-4303	2,788.74	
01-5200	110.00	
01-5504	1,937.57	
01-5800	2,264.60	
01-5807	720.00	
01-5900	198.32	
01-6500	9,765.11	
01-9110*		18,317.71-
Totals for Register 000461	18,317.71	18,317.71-

* denotes System Generated entry

Net Change to Cash 9110

18,317.71- Credit

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-275743	25.00	Printed	01		AKAI FRAZIER (AKAI FRAZIE - Payee)
3005-275744	30.00	Printed	01		BRITTANY RICHINS (BRITTANY RI - Payee)
3005-275745	30.00	Printed	01		TAHIRA TAJAMMAL (TAHIRA TAJA - Payee)
3005-275746	338.69	Printed	01		Strattard, John (001201 - Emp)
3005-275747	2,164.24	Printed	01		Dyer, Analyn (001371 - Emp)
3005-275748	4,200.12	Printed	01		A Z Bus Sales Inc (100057/4)
3005-275749	5,580.00	Printed	01		BDJTech (100867/1)
3005-275750	9,974.51	Printed	01		Beverly Landers (100854/1)
3005-275751	107.24	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-275752	66.60	Printed	01		BUTTE COUNTY AIR QUALITY (100120/1)
3005-275753	1,470.00	Printed	01		CALIFORNIA FFA ASSOCIATION (100136/1)
3005-275754	131.75	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-275755	14,374.87	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-275756	4.12	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-275757	258.92	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-275758	6,743.15	Printed	01		CITY OF BIGGS (100164/1)
3005-275759	15.93	Printed	01		CLARK & SONS (100165/1)
3005-275760	957.75	Printed	01		CONTINENTAL ATHLETICS (100170/1)
3005-275761	9,054.78	Printed	13		DANIELSEN COMPANY (100182/1)
3005-275762	200.84	Printed	01		DECKER EQUIPMENT/SCHOOL FIX (100504/1)
3005-275763	625.00	Printed	01		E-Rate Advisors Inc. (100795/2)
3005-275764	709.00	Printed	01		EWELL EDUCATIONAL SERVICES (100523/1)
3005-275765	270.00	Printed	01		FRRPD (100707/1)
3005-275766	672.03	Printed	13		GAGER S INC (100232/1)
3005-275767	1,212.40	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-275768	250.00	Printed	01		HAYDEN FIRE PROTECTION (100253/1)
3005-275769	1,909.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-275770	611.35	Printed	01		JACKSONS GLASS CO (100277/1)
3005-275771	381.00	Printed	01		NCS Pearson, Inc. (100866/1)
3005-275772	210.00	Printed	01		North State Water System (100827/1)
3005-275773	80.96	Printed	01		OFFICE DEPOT (100358/1)
3005-275774	75.73	Printed	01		PETERSON TRACTOR (100368/1)
3005-275775	1,929.28	Printed	01		PG&E (100369/1)
3005-275776	1,806.32	Printed	13		PRO PACIFIC FRESH (100376/1)

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 11/2/2023, Ending Check Date = 12/8/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE
Page 1 of 2

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-275777	1,283.75 Printed	01		SHARON LEE WEDIN (100470/1)
3005-275778	330.33 Printed	01		Super Duper Inc. (100803/1)
3005-275779	1,760.95 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-275780	1,141.41 Printed	01		WILCO SUPPLY CO. (100475/1)
3005-275781	5,100.84 Printed	01		YUBA CITY TREASURER ADMINISTRATIVE SERVICES DEPT (100476/1)

76,087.86 Number of Items 39 Totals for Register 000462

2024 FUND-OBJ Expense Summary / Register 000462

01-4300	17,080.96	
01-5200	2,924.37	
01-5502	6,743.15	
01-5503	1,929.28	
01-5800	31,414.06	
01-5805	625.00	
01-5807	60.00	
01-5900	4.12	
01-9110*		60,780.94-
Totals for Fund 01	60,780.94	60,780.94-
13-4300	1,216.49	
13-4700	14,090.43	
13-9110*		15,306.92-
Totals for Fund 13	15,306.92	15,306.92-
Totals for Register 000462	76,087.86	76,087.86-

* denotes System Generated entry

Net Change to Cash 9110 76,087.86- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-276037	9,833.00 Printed	01		Beverly Landers (100854/1)

9,833.00 Number of Items 1 Totals for Register 000463

2024 FUND-OBJ Expense Summary / Register 000463

01-5800	9,833.00	
01-9110*		9,833.00-
Totals for Register 000463	9,833.00	9,833.00-

* denotes System Generated entry

Net Change to Cash 9110 9,833.00- Credit

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-276038	311.28	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-276039	27.66	Printed	01		Auspen (100826/1)
3005-276040	1,562.50	Printed	01		Bramcove d.b.a. LEAP (100820/1)
3005-276041	190.94	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-276042	625.00	Printed	13		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-276043	3,249.67	Printed	01		Harris School Solutions (100249/3)
3005-276044	299.82	Printed	01		HUGHES PLYWOOD (100263/1)
3005-276045	317.41	Printed	01		MJB SALES & SERVICE (100336/1)
3005-276046	2,193.63	Printed	01		OFFICE DEPOT (100358/1)
3005-276047	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-276048	650.00	Printed	01		School Services Of California (100412/3)

9,522.91

Number of Items

11 Totals for Register 000464

2024 FUND-OBJ Expense Summary / Register 000464		
01-4300	2,838.52	
01-5200	650.00	
01-5606	190.94	
01-5800	5,123.45	
01-5808	95.00	
01-9110*		8,897.91-
Totals for Fund 01	8,897.91	8,897.91-
13-5800	625.00	
13-9110*		625.00-
Totals for Fund 13	625.00	625.00-
Totals for Register 000464	9,522.91	9,522.91-

* denotes System Generated entry

Net Change to Cash 9110

9,522.91- Credit

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2024 FUND-OBJ Expense Summary / Register 000464 (continued)

157,119.38

Number of Items

91 Totals for Org 006 - Biggs Unified School District

BIGGS USD

November 14, 2023

ATTN Doug Kaelin

STRUCTURED COMMUNICATIONS CABLING SYSTEM PROJECT

QUOTE

PRICE	SITE	SCOPE
\$ 4,850.00	BIGGS ELEMENTARY	REPLACE IDF CABINET 1.4
\$ 4,850.00	BIGGS ELEMENTARY	REPLACE IDF CABINET 1.3
\$ 4,850.00	BIGGS ELEMENTARY	REPLACE IDF CABINET 1.2
\$ 17,937.00	BIGGS ELEMENTARY	CAT 6 WAP CABLE
\$ 27,405.00	BIGGS ELEMENTARY	FIBER
\$ 59,892.00	SUBTOTAL	
\$ 1,186.42	SALES TAX ON MATERIALS	
\$ 61,078.42	PROJECT TOTAL	
\$ 6,461.00	BIGGS HIGH	REPLACE IDF CABINET 1.2
\$ 5,973.00	BIGGS HIGH	REPLACE IDF CABINET 1.1
\$ 4,850.00	BIGGS HIGH	REPLACE IDF CABINET 1.3
\$ 14,875.00	BIGGS HIGH	CAT 6 WAP CABLE
\$ 30,976.00	BIGGS HIGH	FIBER
\$ 63,135.00	SUBTOTAL	
\$ 1,567.07	SALES TAX ON MATERIALS	
\$ 64,702.07	PROJECT TOTAL	
\$ 10,357.00	HIGH TO ELEMENTARY	FIBER
\$ 231.21	SALES TAX ON MATERIAL	
\$ 10,588.21	PROJECT TOTAL	
\$ 136,368.70	GRAND TOTAL	

DIR: 1000010104 & 1000016808

Scope of Work

Elementary School

1. Replace the existing data cabinet with a new 24" high by 24" deep at Biggs Elementary School 1.2 IDF equipment cabinet.
2. Replace the existing data cabinet with a new 24" high by 24" deep at Biggs Elementary School 1.3 IDF equipment cabinet.
3. Replace the existing data cabinet with a new 24" high by 24" deep at Biggs Elementary School 1.4 IDF equipment cabinet.
4. Providing, installing, terminating, testing, and labeling a 12 strand, single mode, OSP, fiber optic cable from the Biggs Elementary School MDF to IDFs 1.2, 1.3, 1.4, Library, and the District Office MDF.
5. Provide and install Cat 6A network cable for WAPs at Biggs Elementary School.

High School

6. Provide and install Cat 6A network cable for WAPs at Biggs High School.
7. Replace the existing data cabinet with a new 36" high by 24" deep at Biggs High School IDF 1.1 equipment cabinet.
8. Replace the existing data cabinet with a new 36" high by 24" deep at Biggs High School IDF 1.2 equipment cabinet.
9. Replace the existing data cabinet with a new 24" high by 24" deep at Biggs High School IDF 1.3 equipment cabinet.
10. Providing, installing, terminating, testing, and labeling a 12 strand, single mode, OSP, fiber optic cable from the Biggs High School MDF to IDFs 1.1, 1.2, 1.3, 1.4, and 1.5.
11. Providing and installing a 1U fiber panel with 1-12 port LC coupler panel at each of the IDF locations. (5 total)
12. Providing and installing 10-2 meter, single mode, LC/LC fiber jumpers; 1 jumper for each end of each fiber cable.

Both Schools

Provide and install a 12 strand, single mode, OSP, fiber optic cable from Biggs High School to Biggs Elementary School

All Labeling will be done per Biggs direction. Test results and RED line plans will be provided to Biggs USD.

NOT INCLUDED: BONDS, PLANS, PERMITS



FLETCHER'S PLUMBING AND CONTRACTING, INC.

CSLB License No. 309313 (A, B, C-36)

BRANCH OFFICES IN:
SACRAMENTO, CA
CHICO, CA

CONSTRUCTION CONTRACT
(Home Improvement)

Authorized Independent Dealer



CONTRACT # No **181983**

REMIT TO MAIN OFFICE: 219 BURNS DR. YUBA CITY, CA 95991
(530) 673-2489 (530) 673-1317 FAX

www.fletcherplumbing.net

24 HOUR
EMERGENCY RESPONSE

CHICO, CA 95926
(530) 342-7800

ROSEVILLE
(916) 789-7140

COLUSA
(530) 458-8222

GRIDLEY
(530) 846-0189

S	NAME	<i>Same</i>		
O	ADDRESS			
L	CITY	STATE	ZIP	
D	HOME PHONE	WORK PHONE		

J	NAME	<i>Biggs UNIFIED SCHOOL</i>		
O	ADDRESS	<i>300 B ST.</i>		
B	CITY	STATE	ZIP	
B	HOME PHONE	WORK PHONE		

DATE	<i>11/16/23</i>
TECH NAME & #	<i>CLINT 8</i>
TK#	<i>45</i>
S.O.	<i>456753</i>
PO#	
AUTH #	
PAID BY	<input type="checkbox"/> CHECK <input type="checkbox"/> CC <input type="checkbox"/> CASH

CUSTOMER ID AWARE THERE IS A 3.5% CONVENIENCE FEE FOR ALL CREDIT CARD PAYMENTS

EMAIL INVOICE TO:

DIAGNOSIS / SOLUTION/DESCRIPTION OF THE WORK: *CUSTOMER HAS GAS LEAK. PGE SHUT GAS OFF. PRESSURE TESTED, SAW CUT ASPHALT, HYDROSLAVATE + FOUND MULTIPLE LEAKS NEAR MANIFOLD BOX. CAPPED GAS LINE IN CAFETERIA. PRESSURE TEST ENTIRE SYSTEM, ELIMINATE GAS LINE + DETERMINED LINE DOES NOT GO TO ANY BUILDING, SAW CUT + TRENCH TO ADMIN. BUILDING. INSTALL NEW 1" PE GAS LINE TO BUILDING W/ BALL VALVE, RECONNECT GAS LINE IN CAFETERIA. REPAIR LEAKS (3) NEAR BOX. PRESSURE TEST, HELD AT 30 PSI. BACKFILL W/ SAND, TRACER WIRE + BURIAL TAPE. REPLACE ASPHALT.*

<input type="checkbox"/> SEE QUOTE / BID SHEET
RO MOD#
RO SER#
SOFTENER MOD #
SOFTENER SER #
FILTER MOD #
FILTER SER #
WATER TEST INFO
W/T MOD #
W/H SER #

WORK AUTHORIZATION- AUTHORIZATION TO PROCEED WITH ABOVE DIAGNOSIS/SOLUTION- I, the undersigned, an owner/authorized representative/tenant of the premises at which the work mentioned above is to be done, hereby authorize you to perform Diagnosis/Solution, and to use such labor and materials as you deem advisable. A monthly service charge of 1.5% will be added after 30 days, up to \$1000. I agree to pay reasonable attorney's fees and court costs in the event of legal action. Note: Any person who passes a check on insufficient funds could be liable for damages, which shall not be less than \$100 nor more than \$1,500. The owner or tenant has the right to request the contractor to have a performance and payment bond. I have read and agree to all the terms and conditions set forth on the face and reserve side hereof, and have received a copy of this Construction Contract, the Notice to Owner, and the Notice of Cancellation Form, all of which are incorporated herein and made part of this contract. I HEREBY AUTHORIZE YOU TO PROCEED WITH THE ABOVE WORK AT THE CONTRACT PRICE OF \$ *39069.80*

CONTRACTOR HAUL OFF/DISPOSE OF REPLACED PARTS & EQUIPMENT
CONTRACTOR LEAVE REPLACED PARTS OR EQUIPMENT ON JOB SITE

Signature X _____ Date: _____

Signature X _____ Date: _____

SERVICE TECHNICIAN - I, prior to the customer entering into the contract, have discussed the nature of the service and cost. I have given the Notice to Owner and the Notice of Cancellation Form, and orally explained the right to cancel with the customer. I have given a copy of this Construction Contract to the customer. All work I have done has been in compliance with company standards in a workmanship manner, to building codes when applicable.

ACCEPTANCE OF WORK PERFORMED - I acknowledge satisfactory completion of the above described work and that the premises have been left in a satisfactory condition. I understand that if my check does not clear, I could be held liable for three times the amount of the check, in no case more than \$1,500, nor less than \$100, plus the face value of the check, as set forth in the California Civil Code section 1719. I agree that the amount set forth herein is the total flat rate price I have agreed to.

Signature X _____ Date: _____

Signature X *45* Date: _____

TOTAL	<i>39069</i>	<i>80</i>
AMOUNT PAID		
AMOUNT DUE		



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/14/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER L/P Insurance Services, LLC 11249 Gold Country Blvd #160 Gold River CA 95670	CONTACT NAME: Teri Nowak PHONE (A/C No. Ext): (775)996-6000 E-MAIL ADDRESS: teri.nowak@lpins.net	FAX (A/C No):	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Fletcher's Plumbing and Contracting, Inc., DBA: Fletcher' 219 Burns Drive Yuba City CA 95991	INSURER A: Lloyd's of London		
	INSURER B: Security National Ins Co		19879
	INSURER C: Crum & Forster Specialty Ins Co		44520
	INSURER D: Insurance Company of the West		27847
	INSURER E: Hanover Insurance Company		22292
INSURER F:			

COVERAGES

CERTIFICATE NUMBER: CL2372886433

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			GLL1116600	7/31/2023	7/31/2024	EACH OCCURRENCE	\$ 1,000,000	
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	
							MED EXP (Any one person)	\$ EXCLUDED	
							PERSONAL & ADV INJURY	\$ 1,000,000	
							GENERAL AGGREGATE	\$ 2,000,000	
							PRODUCTS - COMP/OP AGG	\$ 2,000,000	
								\$	
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS			SPP181580900	7/31/2023	7/31/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	
							BODILY INJURY (Per person)	\$	
							BODILY INJURY (Per accident)	\$	
							PROPERTY DAMAGE (Per accident)	\$	
								\$ 1,000,000	
C	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			SEO125334	7/31/2023	7/31/2024	EACH OCCURRENCE	\$ 5,000,000	
							AGGREGATE	\$ 5,000,000	
								\$	
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WLVS05844902	1/1/2023	1/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	E.L. EACH ACCIDENT	\$ 1,000,000
								E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
								E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
E	Rented/Leased Equipment			RH4D99117404	7/31/2023	7/31/2024	Deductible \$1,000	\$100,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: 300 B Street, Biggs, CA 95917. Additional Interest Name(s): Biggs Unified School District. See Attached Additional Comments/Remarks page for information regarding additional coverage terms and Additional Insured status.

CERTIFICATE HOLDER

adyer@biggs.org

Biggs Unified School District
 300 B Street
 Biggs, CA 95917

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Teri Nowak/JFOST

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COMMENTS/REMARKS

Continued from Descr of Operations Section:

NAMED INSURED: Fletcher's Plumbing and Contracting, Inc., DBA: Fletcher's Plumbing: When Named Insureds operations are performed for Certificate Holder and/or entities listed in Descr of Operations on the Acord 25 form pursuant to a valid written contract or agreement executed by Named Insured prior to loss, in accordance w/ the policy(ies) listed above: Add'l Insured Status is determined by attd GL Forms #CG20101219,#CG20371219, Auto Form #CA990187 0715; Waiver of Subrogation Status is determined by GL Form #CG24040509, Auto Form #CA990187 0715, Workers Comp Form #WC990634(Ed.8-00); Primary Non-Contributory Status is determined by GL Form #CG20010413, AU Form #CA990187 0715; Desig Proj Agg Limit is determined by GL Form #GLL5009112021; (Wrap-Up) Ins Program Exclusion is determined by GL Form #CG21540196.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Person Or Organization: As per written contract.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.
--

The following is added to Paragraph 8. **Transfer Of Rights Of Recovery Against Others To Us** of Section IV – Conditions:

We waive any right of recovery we may have against the person or organization shown in the Schedule above because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard". This waiver applies only to the person or organization shown in the Schedule above.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY –
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

Commercial General Liability Coverage Part

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

- (1) The additional insured is a Named Insured under such other insurance; and
- (2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – OWNERS, LESSEES OR
 CONTRACTORS – SCHEDULED PERSON OR
 ORGANIZATION**

This endorsement modifies insurance provided under the following:

Commercial General Liability Coverage Part

Schedule	
Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
Any person or organization when you have agreed in a written and executed contract, prior to an "occurrence", that such person or organization be added as an additional insured on your policy.	All locations for which you have agreed in a written and executed contract prior to an "occurrence."
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

- C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

All other terms and conditions of this Policy remain unchanged.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – COMPLETED OPERATIONS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location And Description Of Completed Operations
ANY PERSON OR ORGANIZATION WHEN REQUIRED BY WRITTEN CONTRACT OR AGREEMENT, EXECUTED PRIOR TO THE OCCURRENCE TO WHICH THIS INSURANCE APPLIES, THAT SUCH PERSON OR ORGANIZATION BE ADDED AS AN ADDITIONAL INSURED ON YOUR POLICY.	ALL LOCATIONS

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the Schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".
However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**
If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable limits of insurance;

whichever is less.
This endorsement shall not increase the applicable limits of insurance.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

DESIGNATED CONSTRUCTION PROJECT(S) GENERAL AGGREGATE LIMIT WITH AGGREGATE CAP

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Designated Construction Project(s): Each construction project described in a separate written contract.
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.
Designated Construction Project(s) Aggregate Cap For All Projects Combined: \$5,000,000
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

- A.** For all sums which the insured becomes legally obligated to pay as damages caused by "occurrences" under Section **I** – Coverage **A**, and for all medical expenses caused by accidents under Section **I** – Coverage **C**, which can be attributed only to ongoing operations at a single designated construction project shown in the Schedule above:
1. A separate Designated Construction Project General Aggregate Limit applies to each designated construction project, and that limit is equal to the amount of the General Aggregate Limit shown in the Declarations. However, the separate Designated Construction Project General Aggregate Limits are subject to a Designated Construction Project General Aggregate Cap For All Projects Combined in the amount shown in the schedule of this endorsement. The Designated Construction Project General Aggregate Cap For All Projects Combined is the maximum amount we will pay under the General Aggregate Limit for all claims arising from all Designated Construction Projects combined.
 2. The Designated Construction Project General Aggregate Limit is the most we will pay for the sum of all damages under Coverage **A**, except damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard", and for medical expenses under Coverage **C** regardless of the number of:
 - a. Insureds;
 - b. Claims made or "suits" brought; or
 - c. Persons or organizations making claims or bringing "suits".
 3. Any payments made under Coverage **A** for damages or under Coverage **C** for medical expenses shall reduce the Designated Construction Project General Aggregate Limit for that designated construction project and the Designated Construction Project General Aggregate Cap For All Projects. Such payments shall not reduce the General Aggregate Limit shown in the Declarations nor shall they reduce any other Designated Construction Project General Aggregate Limit for any other designated construction project shown in the

Schedule above. However, such payments for damages and medical expenses included in the Designated Construction Project General Aggregate Limit for all designated construction projects combined will reduce the Designated Construction Project General Aggregate Cap For All Projects.

4. The limits shown in the Declarations for Each Occurrence, Damage To Premises Rented To You and Medical Expense continue to apply. However, instead of being subject to the General Aggregate Limit shown in the Declarations, such limits will be subject to the applicable Designated Construction Project General Aggregate Limit.
- B. For all sums which the insured becomes legally obligated to pay as damages caused by "occurrences" under Section I – Coverage A, and for all medical expenses caused by accidents under Section I – Coverage C, which cannot be attributed only to ongoing operations at a single designated construction project shown in the Schedule above:
 1. Any payments made under Coverage A for damages or under Coverage C for medical expenses shall reduce the amount available under the General Aggregate Limit or the Products-completed Operations Aggregate Limit, whichever is applicable; and
 2. Such payments shall not reduce any Designated Construction Project General Aggregate Limit.
- C. When coverage for liability arising out of the "products-completed operations hazard" is provided, any payments for damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard" will reduce the Products-completed Operations Aggregate Limit, and not reduce the General Aggregate Limit nor the Designated Construction Project General Aggregate Limit.
- D. If the applicable designated construction project has been abandoned, delayed, or abandoned and then restarted, or if the authorized contracting parties deviate from plans, blueprints, designs, specifications or timetables, the project will still be deemed to be the same construction project.
- E. The provisions of Section III – Limits Of Insurance not otherwise modified by this endorsement shall continue to apply as stipulated.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – DESIGNATED OPERATIONS COVERED BY A CONSOLIDATED (WRAP-UP) INSURANCE PROGRAM

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Description and Location of Operation(s):

All locations covered by a consolidated (Wrap-Up) Insurance Program

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

The following exclusion is added to paragraph 2., Exclusions of COVERAGE A - BODILY INJURY AND PROPERTY DAMAGE LIABILITY (Section I – Coverages):

This insurance does not apply to "bodily injury" or "property damage" arising out of either your ongoing operations or operations included within the "products-completed operations hazard" at the location described in the Schedule of this endorsement, as a consolidated (wrap-up) insurance program has been provided by the prime contractor/project manager or owner of the construction project in which you are involved.

This exclusion applies whether or not the consolidated (wrap-up) insurance program:

- (1)** Provides coverage identical to that provided by this Coverage Part;
- (2)** Has limits adequate to cover all claims; or
- (3)** Remains in effect.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - BLANKET

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us).

The additional premium for this endorsement shall be **2 %** of the total California Workers' Compensation premium otherwise due.

Schedule

Person or Organization	Job Description
ANY PERSON/ORGANIZATION WHEN REQUIRED BY WRITTEN CONTRACT	ALL CALIFORNIA OPERATIONS

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective **01/01/2023** Policy No. **WLV 5058449 02** Endorsement No. _____

Insured **FLETCHER' S PLUMBING AND** Premium \$ **INCL.**

Insurance Company **INSURANCE COMPANY OF THE WEST**

Countersigned By _____

This Endorsement Changes The Policy. Please Read It Carefully

BUSINESS AUTO COVERAGE EXPANSION ENDORSEMENT

This endorsement modifies insurance provided by the following:

BUSINESS AUTO COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the COVERAGE FORM apply unless modified by the endorsement.

A. Newly Acquired or Formed

Organizations, Employee Hired Car Liability and Blanket Additional Insured Status for Certain Entities.

Item 1. **Who is an Insured** of Paragraph A. **Coverage** under **SECTION II – COVERED AUTOS LIABILITY COVERAGE** is amended to add:

- d. Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and over which you maintain ownership of a majority interest (greater than 50%), will qualify as a Named Insured; however,
- (1) coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier;
 - (2) coverage does not apply to "bodily injury", "property damage" or "covered pollution cost or expense" that results from an "accident" which occurred before you acquired or formed the organization; and
 - (3) coverage does not apply if there is other similar insurance available to that organization, or if similar insurance would have been available but for its termination or the exhaustion of its limits of insurance.

This insurance does not apply if coverage for the newly acquired or formed organization is excluded either by the provisions of this coverage form or by endorsement.

- e. An "employee" of yours is an "insured" while operating an "auto" hired or rented under a contract or agreement in that "employee's" name, with your permission, while performing duties related to the conduct of your business.
- f. Any person or organization you are required by written contract or agreement to name as an additional "insured", but only with respect to liability created in whole or in part by such agreement.

B. Increase Of Loss Earnings Payment

Subpart (4) of a. **Supplementary Payments** of Item 2. **Coverage Extensions** of Paragraph A. **Coverage** under **SECTION II – COVERED AUTOS LIABILITY COVERAGE** is amended to read:

- (4) We will pay reasonable expenses incurred by the "insured" at our request, including actual loss of earnings up to \$1,000 per day because of time off from work.

C. Fellow Employee Injured By Covered Auto You Own Or Hire

Item 5. **Fellow Employee** of Paragraph B. **Exclusions** under **SECTION II – COVERED AUTOS LIABILITY COVERAGE** is amended to add:

This exclusion does not apply if the "bodily injury" results from the use of a covered "auto" you own or hire. Such coverage as is afforded by this provision is excess over any other collectible insurance.

D. Limited Automatic Towing Coverage

Item 2. **Towing**, of Paragraph A. **Coverage**, under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to read:

2. Towing

We will pay for towing and labor costs each time that a covered "auto" is disabled. All labor must be performed at the place of disablement of the covered "auto".

- a. The limit for towing and labor for each disablement is \$500;
- b. No deductible applies to this coverage.

E. Item 3. Glass Breakage – Hitting A Bird Or Animal – Falling Objects or Missiles of Paragraph A. Coverage under SECTION III – PHYSICAL DAMAGE COVERAGE, is amended to add:

Glass Repair Coverage

We will waive the Comprehensive deductible for Glass, if one is indicated on your covered "auto", for glass repairs. We will repair at no cost to you, any glass that can be repaired without replacement, provided the "loss" arises from a covered Comprehensive "loss" to your "auto".

F. Increase Of Transportation Expense Coverage

Subpart a. **Transportation Expenses** of Item 4. **Coverage Extensions** of Paragraph A. **Coverage** under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to read:

a. Transportation Expenses

We will pay up to \$50 per day to a maximum of \$1,000 for temporary transportation expense incurred by you because of the total theft of a covered "auto" of the private passenger type. We will pay only for those covered "autos" for which you carry either Comprehensive or Specified Causes of Loss Coverage or Theft Coverage. We will pay for temporary transportation expenses incurred during the period beginning 48 hours after the theft and ending, regardless of the policy's expiration, when the covered "auto" is returned to use or we pay for its "loss".

G. "Personal Effects" Coverage

Item 4. **Coverage Extensions** of Paragraph A. **Coverage**, under **SECTION III - PHYSICAL DAMAGE COVERAGE**, is amended to add:

"Personal Effects" Coverage

We will pay actual cash value for "loss" to "personal effects" of the "insured" while in a covered "auto" subject to a maximum limit of \$2,500 per "loss", for that covered "auto" caused by the same "accident". No deductible will apply to this coverage.

H. "Downtime Loss" Coverage

Item 4. **Coverage Extensions**, of Paragraph A. **Coverage**, under **SECTION III. PHYSICAL DAMAGE COVERAGE**, is amended to add:

"Downtime Loss" Coverage

We will pay any resulting "downtime loss" expenses you sustain as a result of a covered physical damage "loss" to a covered "auto" up to a maximum of \$100 per day, for a maximum of 30 days for the same physical damage "loss", subject to the following conditions:

- a. We will provide "downtime loss" beginning on the 5th day after we have given you our agreement to pay for repairs to a covered "auto" and you have given the repair facility your authorization to make repairs;
- b. Coverage for "downtime loss" expenses will end when any of the following occur:
 - (1) You have a spare or reserve "auto" available to you to continue your operations.
 - (2) You purchase a replacement "auto".
 - (3) Repairs to your covered "auto" have been completed by the repair facility and they determine the covered "auto" is road-worthy.
 - (4) You reach the 30 day maximum coverage.

I. Item 4. Coverage Extensions, of Paragraph **A. Coverage**, under **SECTION III. PHYSICAL DAMAGE COVERAGE**, is amended to add:

We will pay any resulting rental reimbursement expenses incurred by you for a rental of an “auto” because of “loss” to a covered “auto” up to a maximum of \$100 per day, for a maximum of 30 days for the same physical damage “loss”, subject to the following conditions:

- a. We will provide rental reimbursement incurred during the policy period beginning 24 hours after the “loss” and ending, regardless of the policy expiration, with the number of days reasonably required to repair or replace the covered “auto”. If the “loss” is caused by theft, this number of days is the number of days it takes to locate the covered “auto” and return it to you or the number of days it takes for the claim to be settled, whichever comes first.
- b. Our payment is limited to necessary and actual expenses incurred.
- c. This coverage does not apply while there are spare or reserve “autos” available to you for your operations.
- d. If a “loss” results from the total theft of a covered “auto” of the private passenger type, we will pay under this coverage only that amount of your rental reimbursement expenses which is not already provided for under the Physical Damage Coverage Extension.

J. “Personal Effects” Exclusion

Paragraph **B. Exclusions** under **SECTION III – PHYSICAL DAMAGE COVERAGE**, is amended to add:

“Personal Effects” Exclusion

We will not pay for “loss” to “personal effects” of any of the following:

- a. Accounts, bills, currency, deeds, evidence of debt, money, notes, securities or commercial paper or other documents of value.
- b. Bullion, gold, silver, platinum, or other precious alloys or metals; furs or fur garments; jewelry; watches; precious or semi-precious stones.
- c. Paintings, statuary and other works of art.

- d. Contraband or property in the course of illegal transportation or trade.
- e. “Loss” caused by theft, unless there is evidence of forced entry into the covered “auto” and a police report is filed.

K. Accidental Airbag Discharge Coverage

Item **3.a.** of Paragraph **B. Exclusions** under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to read:

- a. Wear and tear, freezing, mechanical or electrical breakdown. The exclusion relating to mechanical break-down does not apply to the accidental discharge of an air bag.

L. Loan or Lease Gap Coverage

Paragraph **C. Limit Of Insurance** under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to add:

If a covered “auto” is owned or leased and if we provide Physical Damage Coverage on it, we will pay, in the event of a covered total “loss”, any unpaid amount due on the lease or loan for a covered “auto”, less:

- a. The amount paid under the Physical Damage Coverage Section of the policy; and
- b. Any:
 - (1) Overdue lease or loan payments including penalties, interest or other charges resulting from overdue payments at the time of the “loss”;
 - (2) Financial penalties imposed under a lease for excessive use, abnormal wear and tear or high mileage;
 - (3) Costs for extended warranties, Credit Life Insurance, Health, Accident or Disability Insurance purchased with the loan or lease;
 - (4) Security deposits not refunded by the lessor; and
 - (5) Carry-over balances from previous loans or leases

M. Aggregate Deductible

Paragraph **D. Deductible** under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to add:

Regardless of the number of covered "autos" involved in the same "loss", only one deductible will apply to that "loss". If the deductible amounts vary by "autos", then only the highest applicable deductible will apply to that "loss".

N. Diminishing Deductible

Paragraph **D. Deductible** under **SECTION III – PHYSICAL DAMAGE COVERAGE** is amended to add:

Any deductible will be reduced by the percentage indicated below on the first "loss" reported during the corresponding policy period:

Loss Free Policy Periods With the Expansion Endorsement	Deductible Reduction on the first "loss"
1	0%
2	25%
3	50%
4	75%
5	100%

If we pay a Physical Damage "loss" during the policy period under any BUSINESS AUTO COVERAGE FORM you have with us, your deductible stated in the Declarations page of each such COVERAGE FORM will not be reduced on any subsequent claims during the remainder of your policy period and your deductible reduction will revert back to 0% for each such COVERAGE FORM if coverage is renewed.

O. Knowledge of Loss and Notice To Us

Subsection **a.** of Item **2. Duties In the Event of Accident, Claim, Suit or Loss** of Paragraph **A. Loss Conditions** under **SECTION IV -- BUSINESS AUTO CONDITIONS** is amended to add:

However, prompt notice of the "accident", claim, "suit" or "loss" to us or our authorized representative only applies after the "accident", claim, "suit" or "loss" is known to:

- (1) You, if you are an individual;
- (2) A partner, if you are a partnership;

- (3) An "executive officer" or director, if you are a corporation;
- (4) A manager or member, if you are a limited liability company;
- (5) Your insurance manager; or
- (6) Your legal representative.

P. Waiver Of Subrogation For Auto Liability Losses Assumed Under Insured Contract

Item **5. Transfer Of Rights Of Recovery Against Others To Us** of Paragraph **A. Loss Conditions** under **SECTION IV – BUSINESS AUTO CONDITIONS** is amended to read:

5. Transfer of Rights of Recovery Against Others To Us

If any person or organization to or for whom we make payments under this Coverage Form has rights to recover damages from another, those rights are transferred to us. That person or organization must do everything necessary to secure our rights and must do nothing after an "accident" or "loss" to impair them. However, if the insured has waived those rights to recover through a written contract, we will waive any right to recovery we may have under this Coverage Form.

Q. Insurance is Primary and Noncontributory

Subpart **a.** of Item **5. Other Insurance** of Paragraph **B. General Conditions** under **SECTION IV – BUSINESS AUTO CONDITIONS** is amended to read:

- a.** This insurance is primary and noncontributory, as respects any other insurance, if required in a written contract with you.

R. Other Insurance – Hired Auto Physical Damage

Subpart **b.** of Item **5. Other Insurance** of Paragraph **B. General Conditions** under **SECTION IV – BUSINESS AUTO CONDITIONS** is amended to read:

- b.** For **Hired Auto Physical Damage Coverage**, the following are deemed to be covered "autos" you own:
 - (1) Any covered "auto" you lease, hire, rent or borrow; and

- (2) Any covered "auto" hired or rented by your "employee" under a contract in that individual "employee's" name, with your permission, while performing duties related to the conduct of your business.

However, any "auto" that is leased, hired, rented or borrowed with a driver is not a covered "auto".

S. Unintentional Failure To Disclose Hazards

Paragraph **B. General Conditions** under **SECTION IV – BUSINESS AUTO CONDITIONS** is amended to add:

9. Your failure to disclose all hazards existing as of the inception date of this policy shall not prejudice the coverage afforded by this policy, provided that such failure to disclose all hazards is not intentional. However, you must report such previously undisclosed hazards to us as soon as practicable after its discovery.

T. Additional Definition

SECTION V – DEFINITIONS is amended to add:

"Personal effects" means personal property owned by the "insured".

"Downtime loss" means actual loss of "business income" for the period of time that a covered "auto":

1. Is out of service for repair or replacement as a result of a covered physical damage "loss" and
2. Is in the custody of a repair facility if not a total "loss".

"Business Income" means:

1. Net Income (Net Profit or Loss before income taxes) that would have been earned or incurred; and
2. Continuing normal operating expenses incurred, including payroll.

In this endorsement, Headings and Titles are inserted solely for the convenience and ease of reference. They do not affect the coverage provided by this endorsement, nor do they constitute any part of the terms and conditions of this endorsement. All other policy wording not specifically changed, modified, or replaced by this endorsement wording remains in effect.

Guidesheet 09.2023: September 2023 Update Packet

Status: ADOPTED

Original Adopted Date: 09/15/2023 | Last Reviewed Date: 09/15/2023

CSBA POLICY GUIDESHEET September 2023

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 1160 - Political Processes

Policy updated to reflect **NEW LAW (AB 1416, 2022)** which requires the ballot label or similar description of a school district (or other local government) measure on a county ballot to list, either as a supporter or an opponent of the measure, the associations, nonprofit organizations, businesses, or individuals, including current or former elected officials such as Governing Board members, who have signed the ballot argument or are listed in the text of the argument in support or opposition of the measure unless the county board of supervisors elects not to list such supporters and opponents.

Board Policy 1330 - Use of School Facilities

Policy updated to caution districts when charging religious groups direct costs for use of district facilities when those costs are not charged to other groups due to the potential conflict between a U.S. Supreme Court decision and state law. Policy also updated to add that the Governing Board may authorize the use of a school building as a vote center on election day and/or during the 10 days preceding election day, as well as during key dates necessary for drop-off, set-up, and pickup of election materials, as determined by the election official.

Administrative Regulation 1330 - Use of School Facilities

Regulation updated to encourage districts to create a facilities use application and agreement for the use of school facilities and grounds by any entity other than the district, add that anyone applying to use school facilities do so as specified in district procedures and in accordance with law, and reflect **NEW LAW (AB 2028, 2022)** which authorizes the Governing Board to allow district facilities to be used by local law enforcement, public agencies, nonprofit associations, or organizations for bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students.

DELETE - Exhibit(1) 1330 - Use of School Facilities

Exhibit deleted as unnecessary with relevant material included in administrative regulation 1330 - Use of School Facilities.

Administrative Regulation 3311 - Bids

Regulation updated to reference the bid limit for 2023, add that for lease-leaseback, design-build, and alternative design-build projects the notice which solicits the call for bids is required to specify that the project is subject to skilled and trained workforce requirements, and reflect **NEW LAW (AB 185, 2022)** which adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000. Regulation also updated to reflect the State Allocation Board's (SAB) notification to districts which provides that modular school facilities must be competitively bid and that districts that use piggyback contracts for modular facilities are ineligible for state funding from SAC administered programs.

Administrative Regulation 3311.3 - Design-Build Contracts

Regulation updated to add that, until January 1, 2025, design-build contracts may be entered into and approved by the Governing Board. Regulation also updated to reflect **NEW LAW (AB 185, 2022)** which (1) adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000, (2) specifies that alternative design-build contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs, (3) provides that the district's determination of price shall be based on the open book evaluation of construction subcontracts, (4) includes that the contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement, and (5) requires an alternative design-build proposal for an alternative design-build project to include (a) design cost,

general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified, (b) technical design and construction expertise, and (c) life-cycle costs over 15 or more years.

Board Policy 3312 - Contracts

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and **NEW LAW (SB 34, 2022)** related to bribery of a public official, and include a general statement requiring Governing Board members and district employees who are involved in the making of contracts on behalf of the district to comply with the district's conflict of interest policy.

Board Policy 3460 - Financial Reports and Accountability

Policy updated to add material related to districts facing insolvency who are considering applying for an emergency apportionment, including that the Governing Board is required to discuss the need for an emergency apportionment at a regular or special meeting at which parents/guardians, the exclusive representatives of employees of the district, and other members of the community have the opportunity to provide testimony.

Board Policy 3551 - Food Service Operations/Cafeteria Fund

Policy updated to reflect **NEW LAW (SB 490, 2022)** which requires districts participating in the National School Lunch and/or Breakfast Program, with annual reimbursement of \$1,000,000 or more, to (1) specify in the solicitation for bids and contracts for an agricultural food product that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies, including if the quality of the domestic product is inferior to the quality of the nondomestic product or if the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product, and (2) retain documentation justifying the use of the exception for three years from the date of purchase. Policy also updated to reflect **NEW LAW (AB 778, 2022)** which requires a district to accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, when certain conditions are met.

Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund

Regulation updated to include the requirement for a district with an on-site food facility to arrange to recover the maximum amount of edible food that would otherwise be disposed of and donate it to a local food recovery organization, and maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. Regulation also updated to reflect California Department of Education Nutrition Services Division Management Bulletin SNP-04-2022 which raises the excess net cash resources limitation to six months' average expenditures.

Board Policy 4151/4251/4351 - Employee Compensation

Policy updated to add that for districts participating in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments, and reflect **NEW LAW (AB 185, 2022)** which adds specific repayment procedures when a district has made a wage overpayment to a district employee.

Administrative Regulation 4217.3 - Layoff/Rehire

Regulation updated to reflect **NEW LAW (SB 913, 2022)** which provides that for districts with an average daily attendance of less than 250,000, the definition of "length of service" for the purpose of the order of layoff and determination of seniority is the employees' hours in paid status. Regulation also updated to reflect **NEW LAW (AB 185, 2022)** which authorizes a classified employee to be represented by an attorney or nonattorney representative of the exclusive representative of the district's classified employees at a hearing requested by an employee as part of layoff proceedings.

Board Policy 5131.9 - Academic Honesty

Policy updated to address prohibited and permitted student use of technology, including artificial intelligence, as it relates to academic honesty. Policy also updated to include that a student with a disability be permitted to use technology for any purpose for which technology is identified in the student's individualized education program, that a student be given the opportunity to demonstrate that the use of technology was in accordance with policy when suspected by an employee that such use was in violation of academic honesty, and that any

information acquired from an employee's use of technology in determining whether a student has committed and act of academic dishonesty be shared with the student and the student's parent/guardian, as appropriate. Additionally, policy updated to authorize the provision of staff training regarding the use of technology to improve education, including the detection of plagiarism and sensitivity to potential discrimination from algorithmic bias.

Board Policy 6154 - Homework/Makeup Work

Policy updated to add that meaningful homework can provide enrichment, address student use of technology, including artificial intelligence, as it relates to homework and makeup work, provide that teacher training may include designing homework assignments that inspire students' interests, include that students may work with other students and use approved outside resources as directed by the teacher, and move material related to notifying the student's parents/guardians when a student repeatedly fails to complete homework so that it follows chronologically.

Board Policy 6162.5 - Student Assessment

Policy updated to reflect that prohibited and permitted student use of technology, including artificial intelligence, in relation to assessment, be as specified in Board Policy 5131.9 - Academic Honesty and Board Policy 6163.4 - Student Use of Technology, reference **NEW LAW (AB 114, 2023)** which includes long term English learners as a numerically significant student subgroup for purposes of demonstrating comparable improvement in academic achievement by all numerically significant subgroups, include that state interim and formative assessments may be used to communicate with students' parents/guardians and for use in identifying professional development, and that results of an individual student on the California Assessment of Student Performance and Progress may be released to a postsecondary educational institution for the purpose of credit, placement, or admission.


Administrative Regulation 7140 - Architectural and Engineering Services

Regulation updated to more closely align with law and to reflect **NEW LAW (AB 185, 2022)** which enables a district to enter into an alternative design-build contract with a single entity for both design and construction of any school facility if the contract is in excess of \$5,000,000.

Board Bylaw 9124 - Attorney

Bylaw updated to revise the first philosophical paragraph to recognize the need to provide legal representation to the district and the importance of cost-effective legal advice and services, clarify that the Governing Board may appoint and fix and order paid legal counsel's compensation, expand the types of entities that the Board may contract with to serve as legal counsel, and reflect that the Board supports pursuing collaborative legal efforts with other districts as well as other government agencies as appropriate. Bylaw also updated to clarify that districts may, but are not required, to initiate a Request for Proposals to advertise and solicit proposals for legal services, and that districts may consider the attorney's, firm's, and/or entity's relevant legal reputation when evaluating such attorneys, firms, and/or entities. Additionally, bylaw updated to reflect that any attorney representing the district is required to be admitted to practice law in California.

Supporting Documents

 [September 2023 Guidesheet](#)

Guidesheet 10.2023: October 2023 Update Packet

Status: ADOPTED

Original Adopted Date: 10/10/2023 | Last Reviewed Date: 10/10/2023

CSBA POLICY GUIDESHEET October 2023

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0410 - Nondiscrimination in District Programs and Activities

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district, (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (3) requires the California Department of Education to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS GUIDANCE** documents which provide that (1) a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) a district's responsibility not to discriminate against students applies to any of its programs or activities, whether directly or through contractual or other arrangements. Additionally, policy updated to expand the list of characteristics for which discrimination is prohibited in order to more closely align with law; and, to reflect **NEW LAW (SB 523, 2022)** which includes reproductive health decisionmaking as a characteristic for which employees, job applicants, unpaid interns and volunteers are protected against unlawful discrimination and harassment.

Board Policy 1312.2 - Complaints Concerning Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (3) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (4) requires CDE to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Policy also updated to expand and amend the list of criteria to be considered when instructional or library materials are being challenged; and, to provide that, unless required by law, any challenged material that is reviewed by the district will not be subject to further reconsideration for 12 months.

Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials

Regulation updated to provide that for an instructional materials complaint for a nonprinted material the location of the objection be given; include that acknowledgement of receipt of an instructional materials complaint and notification of a review committee's decision be in writing; and, add that staff, in addition to the Superintendent or designee and teacher(s), be notified by the Principal as appropriate when an instructional materials complaint is received. Regulation also updated to delete material in the section "Formal Complaint" related to a request by a parent/guardian who has filed a complaint for the student to be excused from using

the challenged material while the complaint is pending; and, move the section "Review Committee" to come before the section "Superintendent Determination" so that it follows chronologically. Additionally, regulation updated to amend the section "Review Committee" to provide that (1) the Superintendent or designee may appoint parents/guardians and students, in addition to administrators and staff from relevant instructional and administrative areas, to serve on the committee, (2) include that the Superintendent or designee may provide training to the review committee to ensure the committee is informed regarding its responsibilities, applicable laws, and Board policies and administrative regulations when reviewing instructional materials, and (3) delete the list of criteria to be considered when instructional materials are being challenged, as this list is provided in the accompanying Board policy.

Exhibit(1) 1312.2 - Complaints Concerning Instructional Materials

Exhibit updated to specify that the "Request for Reconsideration of Existing Instructional Materials" form is for use when challenging the content of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library. Exhibit also updated to accommodate for digital instructional materials; merge together portions of the form that are content related; and, change from a checklist to an open ended response the portion regarding the complainant's preference for what should be done about a challenged instructional material.

Board Policy 1312.3 - Uniform Complaint Procedures

Policy updated to ensure compliance with the California Department of Education's (CDE) 2023-24 federal program monitoring instrument, and reflect **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Policy also updated to reflect that the California Department of Fair Employment and Housing is now called the California Civil Rights Department.

Administrative Regulation 1312.3 - Uniform Complaint Procedures

Regulation updated to reference **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Regulation also updated to ensure compliance with CDE's 2023-24 federal program monitoring instrument

Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures

Regulation updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) provides that complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly, and the SPI may directly intervene without waiting for an investigation, and, (3) requires CDE, upon a finding that a district has not provided sufficient textbooks or instructional materials, to take all remedial actions required by law, including purchasing textbooks and instructional materials and assessing a financial penalty against the district's local control funding formula. Regulation also updated to reflect **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class), and **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate

threat to student safety, or to repair the facility.

Exhibit(1) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to reference **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility, and **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class).

Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to reflect **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class), and **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility. Exhibit also updated to reflect **NEW LAW (AB 1078, 2023)** which provides that complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction directly.

Board Policy 5145.3 - Nondiscrimination/Harassment

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district, and (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library. Policy also updated to provide that all allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with the district's uniform complaint procedures. Additionally, policy updated to reflect **NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS GUIDANCE** documents which (1) state that a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) provide that a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) address discrimination in the use of discipline based on disability, race, and gender expression.

Board Policy 6143 - Courses of Study

Policy updated to expand the list of characteristics for which the district may not, on the basis of the student's actual or perceived characteristic, provide any course separately or require or refuse participation by any student, to more closely align with law.

Administrative Regulation 6143 - Courses of Study

Regulation updated to reflect **NEW LAW (AB 1078, 2023)** which (1) includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of. Regulation also updated to reflect the requirement for districts that offer a health education course to middle or high school students to include in such course mental health instruction.

Board Policy 6161.1 - Selection and Evaluation of Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (2) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (3) requires the Governing Board to submit a copy of any resolution reflecting a finding of insufficient textbooks or other instructional materials to the County Superintendent of Schools no later than three business days after the hearing on such materials, (4) clarifies when it is unlawful discrimination for the Board to refuse to approve the

use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, and (5) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to expand the list in the first philosophical statement regarding the Governing Board's desires for the district's instructional materials; clarify that instructional materials for mathematics and English language arts that are aligned to common core academic content standards are deemed to be aligned to state academic content standards adopted by the State Board of Education, move up the statement regarding the inclusion of the degree to which every student has sufficient access to standards-aligned instructional materials into the district's local control and accountability plan, and provide that the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year if the County Superintendent makes the district aware of a school that does not have sufficient instructional materials.

Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials

Regulation updated to add that instructional materials being piloted by the district assess the extent to which the materials accurately reflect and value society's diversity. Regulation also updated to reflect **NEW LAW (AB 1078, 2023)** which includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of, and (2) requires the California Department of Education to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Additionally, regulation updated to include, for instructional materials being recommended for adoption by the Governing Board, that they include specified subject content requirements, support the district's local control and accountability plan, stimulate exploration of ideas and intellectual exchanges, and include options for materials in digital format.

Exhibit(1) 6161.1 - Selection and Evaluation of Instructional Materials

Exhibit updated to clarify that districts who have determined that sufficient materials were not provided to students at a district school(s) in a certain subject(s), should complete the section "Finding of Insufficient Textbooks or Instructional Materials in One or More Subjects" in addition to the section "Finding of Sufficient Textbooks or Instructional Materials." Exhibit also updated to separate out section regarding "Finding of Available Science Laboratory Equipment for Grades 9-12," and to clarify the definition of "sufficient textbooks or instructional materials" in regard to materials in digital format. Additionally, Exhibit updated to reflect **NEW LAW (AB 1078, 2023)** which requires the Governing Board to submit a copy of any resolution reflecting a finding of insufficient textbooks or other instructional materials to the County Superintendent of Schools no later than three business days after the hearing on such materials.

Board Policy 6161.11 - Supplementary Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to delete the section "Supplementary Materials Aligned with Common Core Standards" as these interim materials are no longer necessary since the State Board of Education has adopted K-8 textbooks and instructional materials aligned to the Common Core Standards. Additionally, policy updated to include factual accuracy and whether the material contains pervasive vulgarity or profanity in the determination of compliance of supplemental materials with district criteria; and, add that the Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

Board Policy 6163.1 - Library Media Centers

Policy updated to expand the first philosophical paragraph regarding the Governing Board's recognition of how school libraries support the educational program and the Board's desire for books and other resources that are stocked in school libraries. Policy also updated to reflect **NEW LAW (AB 1078, 2023)** which clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Additionally, policy updated in regard to the criteria for evaluation of the condition and use of school libraries to add (1) that the quality of the collection at each library include types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, and provision of a broad spectrum of knowledge and viewpoints, and (2) that principals, teachers, and library personnel have knowledge of the process to follow when a library material(s) is challenged.

Supporting Documents



[October 2023 Guidesheet](#)

**PROPOSAL:
PROPOSAL/AGREEMENT FOR SCHOOL FACILITY
CONSULTING SERVICES**

for

BIGGS UNIFIED SCHOOL DISTRICT



Prepared by:
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Executive Summary

JSA is an established educational consulting firm with a proven record in providing school districts with a comprehensive, multi-criteria analysis to assist school districts in making informed decisions for future planning of school facilities. Our work includes the completion of State funding applications and developer fee studies. We have obtained over \$2 billion in State School Facility Funding monies for school districts throughout the State. For the past 40 years, JSA has worked with a wide cross section of California school districts to obtain construction and modernization funds through State programs, mitigate the impact of residential development, and implement local independent (bond) programs. With a combined experience of 80 years of service, our professional staff can effectively assist with unique district facility needs.

Services to be Provided

JSA will assist the Biggs Unified School District with identifying all state facility funding sources and applying for all eligible funds to maximize facility funding by leveraging local funds with State funds.

Our services include the following:

Preparation, Submittal and Approval of School Facility Program Eligibility

The first step to begin the process to secure State facility funding is to establish modernization and new construction eligibility. Once eligibility has been established, JSA will update eligibility annually and provide updated funding estimates based on the updates and current grant amounts.

- Obtain from the District facilities and enrollment information required to determine the amount of state modernization and new construction grant funding eligibility under the School Facility Program (SFP).
- Review and analyze District data to prepare facility summaries to include year buildings were constructed and square footages of all facilities to support District applications for the maximum modernization and new construction eligibility and funding approval. Update summaries annually.
- Review enrollment data and prepare required enrollment reports utilizing 18 years of enrollment.
- Prepare SFP all enrollment projection options to determine maximum eligibility:

- 10 year projection
 - 5 year projection
 - Modified Weighting
 - Birth Rate Adjustment (City and Zip)
 - Student Generation Rate Review
 - Dwelling Unit Research with Planning Departments Located within District's Boundary
- Compile SFP enrollment and facility reports for District signature and submit modernization and new construction eligibility applications to the Office of Public School Construction (OPSC) for approval by the State Allocation Board (SAB) to secure eligibility.
 - Prepare modernization and new construction State funding estimates based on modernization and new construction eligibility submitted to OPSC.
 - Update new construction eligibility, modernization eligibility and estimated State funding summaries annually.

Preparation, Submittal and Approval of Funding Applications

Funding applications require State Agency approvals along with architectural documents. JSA will work with District staff, State agencies, project managers, and architects to establish timelines for completion of plans and state agency approvals to maximize the opportunity for funding approvals and meet the construction timelines and financial needs of the District. JSA will assist with the following:

- Required Resolutions & Certifications
- SAB 50-04 Funding Application
- CDE Plan Approval
- CDE Site Approval
- Department of the State Architect (DSA) Plan Approval or DSA Exemption
- SAB 50-05 Fund Release

Expenditure Reporting and Audits

Expenditure Reports are required to be completed annually, beginning one year from fund release. JSA will assist with the expenditure reporting and audit process to ensure that expenditures are classified appropriately and that timelines are met. JSA assistance will include the following:

- Provide grant agreement certifications required for State funding for District review
- Compile all required documents as they become available for expenditure reports and audit

- SAB 50-06 Expenditure Report
- Detailed Listing of Project Expenditures (DLOPE)
- Substantial Progress Documents
- Provide Required Documents to Local Auditor to complete audit for State Controller certification

Other School Facility Program Funding Options

JSA tracks all current and future potential facility funding sources to leverage local funds with State funds to maximize facility funding. The following are additional funding sources that will be considered:

- Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
- Facility Hardship
- Financial Hardship
- Seismic Mitigation
- Charter Schools
- Kitchen Infrastructure and Training (KIT) Funding program.
- SAB Appeals
- Developer Fee Justification Studies
- Career Technical Education

Project Team

Elona Cunningham President

Ms. Cunningham received her BS in Business Administration with a Minor in Spanish from Menlo College and her English/Spanish Bilingual Multiple Subject Teaching Credential from the University of San Francisco. Her work experience includes five years as a bilingual elementary school teacher in California. Before joining JSA in 1997, Ms. Cunningham worked at the corporate offices of J. Crew in New York and the Gap in San Francisco.

Ms. Cunningham has over 25 years of experience with school facility programs. Her experience includes all areas of school facility planning while specializing in securing facilities funding for school districts throughout the State of California. In order to maximize State funding, districts' needs are evaluated and all available facility funding options are considered to maximize funding. Over the course of 25 years, she has secured facilities funding for over 100 school districts totaling in excess of \$1 billion in facility funding. In order to secure facility funding, regular interaction with relevant State agencies is critical. Through regular communication and a presence in Sacramento, Ms. Cunningham has developed strong relationships with the DSA, CDE, and OPSC.

In addition, Ms. Cunningham prepares Level I Developer Fee Justification Studies and Level II School Facility Needs Assessments to assist with the impact of additional students generated from development projects.

Tamara Caspar Director, State Funding

Ms. Caspar joined our firm in 1998 and has been indispensable in tracking and assisting districts with determining new construction and modernization eligibility and funding calculations. With over 24 years of experience serving as a liaison between School Districts, Architects, and State agencies, she is uniquely qualified to secure funding for eligible SFP projects in a timely manner.

Ms. Caspar has been successful in securing close to \$1 billion in state funding for California school districts. In addition to her eligibility and funding responsibilities, she has extensive experience with accounting and regulatory compliance, expenditure reporting and SFP audit requirements.

Kim Go
Consultant

Ms. Go earned an Associate's Degree in Business from San Mateo Community College. She has over 10 years of accounting experience with Bay Area school districts, providing expertise in auditing, purchasing, bond reports, budgeting for school construction, parcel tax exemptions and balancing accounts. She began work in facilities and construction programs in 2011. Ms. Go provides firm assistance with expenditure reporting, substantial progress documents and funding applications as well as general SFP application needs.

Emily Gallagher
Consultant

Ms. Gallagher graduated from UC Davis in 2020 with a Major in English and received a Certificate of Outstanding Performance. She has worked in Education for over 6 years, teaching English as a Foreign language and advanced writing skills to Community College Students.

Ms. Gallagher serves as the lead consultant for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program Funding. In addition, she assists with State eligibility and funding calculations as well as Developer Fee Justification studies.

Hannah Spence
Administrative Assistant/Analyst

Ms. Spence graduated from CSU Chico in 2022 with a BA in Child Development and a Minor in Criminal Justice. She received an athletic scholarship for the CSU Chico Women's Soccer Team. Ms. Spence worked with Youth & Family Programs in Butte County during her senior year as a Social Worker Assistant, organizing events for foster children and parents. After her collegiate career, she worked as a preschool teacher where she cemented her love of education and the development of children and young adults.

Ms. Spence recently joined our team to provide administrative services and assistance with School Facility Program projects and Developer Fee Justification Studies. Her love of children and passion for education is what brought her to our firm.

Experience/References

JSA's consultants have expertise in the School Facilities Program, having secured in excess of \$2 billion for California school districts. Our office has secured State funding through such sources as the School Facility Program (SFP), Career Technical Education Program, Charter School Program, and the Preschool, Transitional Kindergarten and Kindergarten Facilities Grant Program offered through the Office of Public School Construction (OPSC). Our consultants track relevant legislation and new potential facilities funding sources to benefit California school districts. Having worked with Districts from establishing eligibility to program expenditure reporting, our office has a comprehensive understanding of the numerous funding programs from start to finish.

Sequoia Union High School District

Crystal Leach, Superintendent

480 James Avenue

Redwood City, CA 94062

(650) 369-1411

\$109.1 Million in State Funding Released

Current projects include new school construction and modernization funding.

Services Ongoing

Roseland Public Schools District (Includes Charter Funding)

Amy Nichols, Chief Business Official

1691 Burbank Avenue

Santa Rosa, CA 95407

(707) 545-0102

\$61.5 Million in State Funding Released

Current projects include modernization, charter school and transitional kindergarten funding.

Services Ongoing

Le Grand Elementary School District

Vicky Banaga, Chief Business Official

13071 East Le Grand Road

Le Grand, CA 95333

(209) 389-1036

\$5.5 Million in State Funding Released

Current projects include transitional kindergarten and modernization funding.

Services Ongoing

Kelseyville Unified School District

Dr. H. Nicki Thomas, Superintendent

4410 Konocti Road,

Kelseyville, CA 95451

(707) 279-1511 ext. 1003

\$4.3 million in State Funding Released

Current projects include modernization, career technical education and transitional kindergarten funding.

Services Ongoing

Escalon Unified School District

Kristin Tiger, Chief Business Official

1520 East Yosemite Avenue

Escalon, CA 95320

(209) 838-3591

\$8.8 million in State Funding Released

Current projects include new construction, modernization, and transitional kindergarten funding.

Services Ongoing

Fee Schedule and Signature

The District shall pay the Consultant at the rate of \$185 per hour for services outlined in this Agreement. These services will be provided as needed by the District at the rate of \$185.00 per hour.

The scope of the work necessary to complete the services listed in this Agreement is dependent on the availability and quality of the District's enrollment and facilities information and Subject to SB 50 regulations.

**This Agreement is between Biggs Unified SD
and
Jack Schreder & Associates, Inc.**

Doug Kaelin
Superintendent
Biggs Unified School District



Elona Cunningham, President
Jack Schreder & Associates, Inc.

Date

11/30/23

Date

Emily E. LaMoe
MINASIAN LAW
1681 Bird Street
Post Office Box 1679
Oroville, California 95965-1679
Phone: 530.533.2885
Facsimile: 530.533.7047
Date: November 9, 2023

ATTORNEY-CLIENT FEE CONTRACT

This Attorney-Client Fee Contract ("Contract") is entered into by and between Biggs Unified School District ("Client") and Minasian Law ("Attorney").

1. CONDITIONS. This Contract will not take effect, and Attorney will have no obligation to continue providing legal services, until Client returns a signed copy of this Contract.

2. SCOPE AND DUTIES. Client hires Attorney to provide general legal services, including collective bargaining services. Attorney shall provide those legal services reasonably required to represent Client, and shall take reasonable steps to keep Client informed of progress and to respond to Client's inquiries. Client shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, abide by this Contract, and pay Attorney's bills on time.

While the attorney with whom Client originally met may be primarily responsible for completing the work on Client's matter(s), that attorney may also delegate work to other attorneys. If Client so requests, Client will be notified prior to any delegation and a decision will be made in consultation with Client.

3. INSURANCE DISCLOSURE. Attorney maintains errors and omissions insurance coverage applicable to the services to be rendered.

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4. LEGAL FEES. Client agrees to pay for legal services at the rate of Three Hundred Seventeen Dollars (\$317) per hour effective January 1, 2024. Attorney charges in minimum units of .10 hours. These rates are subject to adjustment. Attorney will give written notice of adjustment and new rates will be instituted only after consultation with Client.

5. COSTS AND EXPENSES. In addition to paying legal fees, Client shall reimburse Attorney for all costs and expenses incurred by Attorney, including, but not limited to, process servers' fees, fees fixed by law or assessed by courts or other agencies, court reporters' fees, long distance telephone calls, messenger and other delivery fees, postage, in-office photocopying at \$.20 per page, outgoing facsimile charges of \$1.00 per page, parking, mileage at the IRS approved rate, investigation expenses, consultants' fees, expert witness fees, and other similar items. Client authorizes Attorney to incur all reasonable costs and to hire any investigators, consultants, or expert witnesses reasonably necessary in Attorney's judgment, unless one or both of the clauses below are initialed by Client and Attorney.

DK _____ Attorney shall obtain Client's consent before incurring any cost in excess of \$ 100,00.

DK _____ Attorney shall obtain Client's consent before retaining outside investigators, consultants, or expert witnesses.

6. STATEMENTS. Attorney shall send Client periodic statements for fees and costs incurred. Client shall pay Attorney's statement within 30 days after each statement's date. Client may request a statement at intervals of no less than 30 days. On Client's request Attorney will provide a statement within 10 days.

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7. DISCHARGE AND WITHDRAWAL. Either party may terminate this contract upon written notice.

8. CONCLUSION OF SERVICES. When Attorney's services conclude, all unpaid charges shall become immediately due and payable. After Attorney's services conclude, Attorney will, on Client's request, deliver Client's file to Client, along with any Client funds or property in Attorney's possession.

9. DISCLAIMER OF GUARANTEE. Nothing in this Contract and nothing in Attorney's statements to Client will be construed as a promise or guarantee about the outcome of Client's matter. Attorney makes no such promises or guarantees. Attorney's comments about the outcome of Client's matter are expressions of opinion only.

10. EFFECTIVE DATE. This Contract will take effect when Client has performed the conditions stated in Paragraph 1, but its effective date will be retroactive to the date Attorney first provided services. The date at the beginning of this Contract is for reference only. Even if this Contract does not take effect, Client will be obligated to pay Attorney the reasonable value of any services Attorney may have performed for Client.

11. ENTIRE AGREEMENT. This embodies the entire agreement of the parties. No waiver, alteration, or modification of the terms of this agreement shall be binding unless made in writing and signed by the parties.

DATED: _____

MINASIAN LAW

By: _____
EMILY E. LaMOE "Attorney"


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DATED: 1/13/2023

BIGGS UNIFIED SCHOOL DISTRICT

By: 
DOUG KAELIN "Client"
Superintendent



Fiscal Year 2023-24
First Interim Budget



Providing the Best Education Possible

300 B Street
Biggs CA, 95917

December 13, 2023
Board Presentation

Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917

(530)868-1281

2023-24 First Interim Report and Multiyear Fiscal Projection

As of October 31, 2023

Presented December 13, 2023

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2023, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or were not included in the Enacted State Budget. Since districts' budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%*	3.29%*

*During budget development, the district utilized the Department of Finance's projected COLA of 3.94%. However, based on the latest economic indicators, the 2024-25 projected COLA is approximately two percent or possibly below two percent. While professional organizations have not reassessed the 2025-26 projected COLA, it may be negatively impacted as well due to the latest economic indicators. **Therefore, districts are advised to prepare multiple scenarios relating to revenues receiving COLA increases.**

Arts, Music, and Instructional Materials Discretionary Block Grant

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned. Per the enacted state budget, the actual reduction was approximately 6%. Please note that the estimated reduction was captured in the district’s 2022-23 unaudited actuals with any difference from actuals to estimates being accounted for in the First Interim. The district’s new allocation total of **\$317,621**.

Learning Recovery Emergency Block Grant

The Governor’s May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor’s January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Per the enacted state budget, the actual reduction was approximately 14%. Please note that the estimated reduction was captured in the district’s 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district included those revenues in its multi-year projection as aligned with the approved plan and the district’s new allocation total of **\$616,961**.

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The amount of funding that the district expects to receive will be **\$81,685**. The revenues are part of the SY 2025-26 budget and will be adjusted once the schools develop a plan for how to expend the funds.

Other Enacted Budget Components

Illustrated below is a summary of other provisions of the state’s enacted budget:

- The following programs are projected to continue in a similar manner as contained in the Governor’s May Revision:
 - Expanded Learning Opportunities Program
 - SB 114 contained the Governor’s proposal of allowing the 2021-22 and 2022-23 ELO-P funds to be expended or encumbered by June 30, 2024
 - Universal School Meals
 - Transportation
- Special Education Local Plan Areas (SELPA)s are required to allocate base funding of at least the same amount provided to their member LEAs in 2022-23 for the 2023-24 fiscal year. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA. Some total of **\$201,087** transfers of apportionment from County Office is projected.

- \$300 million to create the LCFF Equity Multiplier for LEAs with school sites that have prior year nonstability rates of 25% and at least 70% of students are socioeconomically disadvantaged. ***The district has 60% UPP counts and did not meet these requirements.***
- Changes to Local Control Accountability Plan (LCAP) requirements that include the following:
 - Present an update on the current year LCAP on or before February 28th.
 - Long-term English learner students must be accounted for separately from English learner students and are defined as “a pupil who has not attained English language proficiency within five years of initial classification as an English learner”.
 - Include actions to implement work associated with differentiated assistance.
 - Add focused goals to address educator preparation and student performance for schools receiving Equity Multiplier funding.
 - Add specific actions to address any school or student group assigned the lowest performance level on any California School Dashboard indicator.
 - Change actions deemed ineffective over three years.
 - Tie schoolwide and districtwide actions to specific outcome metrics.
- \$248 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program. This program provides funding to eligible LEAs for the:
 - Development of school literacy programs.
 - Employment and training of literacy coaches and reading and literacy specialists.
 - Development and implementation of interventions for students needing targeted literacy support. ***The district did not participate in this program.***
- Provides \$80 million ongoing to support county court and community school operations.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program. This program provides funding for the construction of new classrooms or the retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program in 2023-24, reducing the allocation from approximately \$2.1 billion to approximately \$2.0 billion. This program provides funding for new construction and modernization.
- \$119.6 million (one-time) increase to implement the Stronger Connections Program. This program provides grants to high-needs schools to establish safe, healthy, and supportive learning opportunities and environments in schools.
- \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program. This program provides competitive grants to LEAs to increase the number of teachers with bilingual authorization.
- \$15 million (one-time) increase for grants to LEAs to acquire and install commercial dishwashers. This is in addition to the \$600 million included in the 2022-23 State Budget for kitchen infrastructure grants. **The District total allocation is \$107,622 of which 61% budgeted for SY23/24 and the remaining 39% for SY 24/25**
- \$10 million (one-time) increase to provide competitive grants for LEAs to credential, place, and retain diverse school administrators.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement restorative justice best practices. These practices will be developed and made available on the CDE’s website by June 1, 2024.

- \$6 million (one-time) increase for the California Student Aid Commission’s Golden State Teacher Program. This program administers grants to teacher candidates enrolled in a special education teacher preparation program who agree to teach at high-need school sites.
- \$3.5 million (ongoing) increase to be allocated to COEs for distributing naloxone hydrochloride, or another medication to reverse an opioid overdose, to LEAs. This is to ensure all middle, high, and adult schools maintain at least two doses on campus for emergency aid.
- Defers \$1 billion from the Hybrid and Zero-Emission Truck and Voucher Incentive Project and for related infrastructure to 2024-25 and 2025-26.
- Removes the statutory COLA for childcare and state preschool programs, and states legislative intent to adjust reimbursement rates for all programs subject to a ratified agreement and future legislation.
- Extends the term of all charter schools whose petitions expire between January 1, 2024, and June 30, 2027, by one additional year.
- Extends the moratorium on non-classroom-based charter schools by an additional year.
- TK staffing requirement changes from the May Revision:
 - Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, the 10-to-1 requirement is **no longer** contingent upon the receipt of additional funding.
 - Beginning in 2023-24, any LEA that opts to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 2 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
 - The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state’s adopted budget.

Routine Restricted Maintenance Account

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

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.

- (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Biggs Unified School District is exempted for these provisions.

Reserves

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

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

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

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

Even though all conditions have been met regarding enacting the LEA reserve cap, the reserve requirement does not apply to the district since its average daily attendance is fewer than 2,501.

2023-24 Biggs Unified School District Primary Budget Components

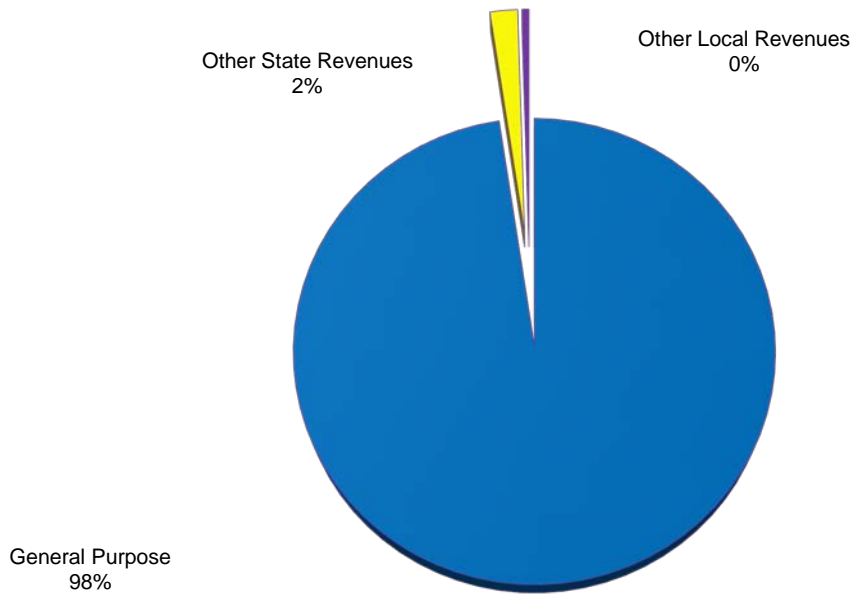
- ❖ Average Daily Attendance (ADA) is estimated at 523.64 (excludes COE ADA of 3.19).
 - The funded ADA will be based on the three year average ADA ratio of 534.93
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 60%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
 - The amounts per ADA incorporate a reduction of 0.47% due to insufficient funds appropriated for the program.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

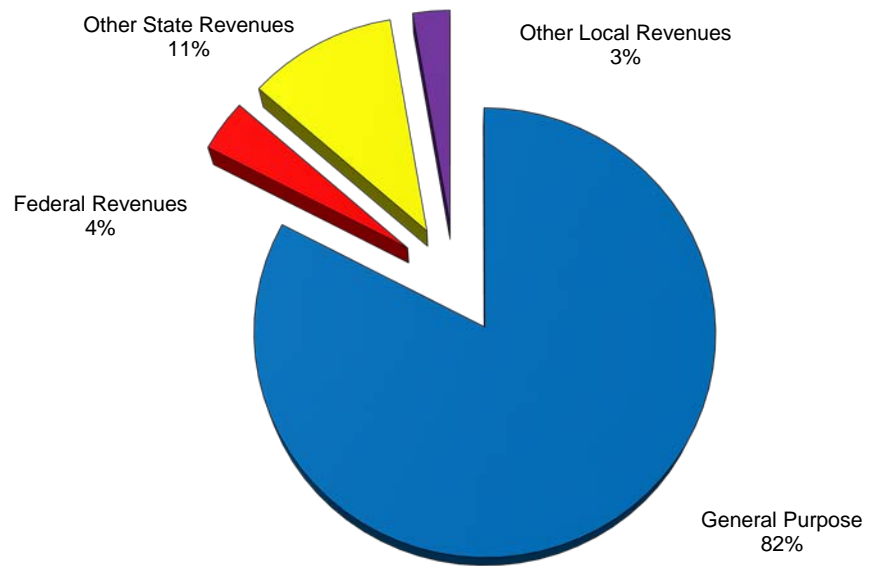
The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,212,694	\$7,212,694
Federal Revenues	\$0	\$2,417,171
Other State Revenues	\$172,098	\$1,075,923
Other Local Revenues	\$150,000	\$362,804
TOTAL	\$7,534,792	\$11,068,592

Unrestricted



Combined



Education Protection Account

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

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

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

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

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

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

Illustrated below is how the District’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

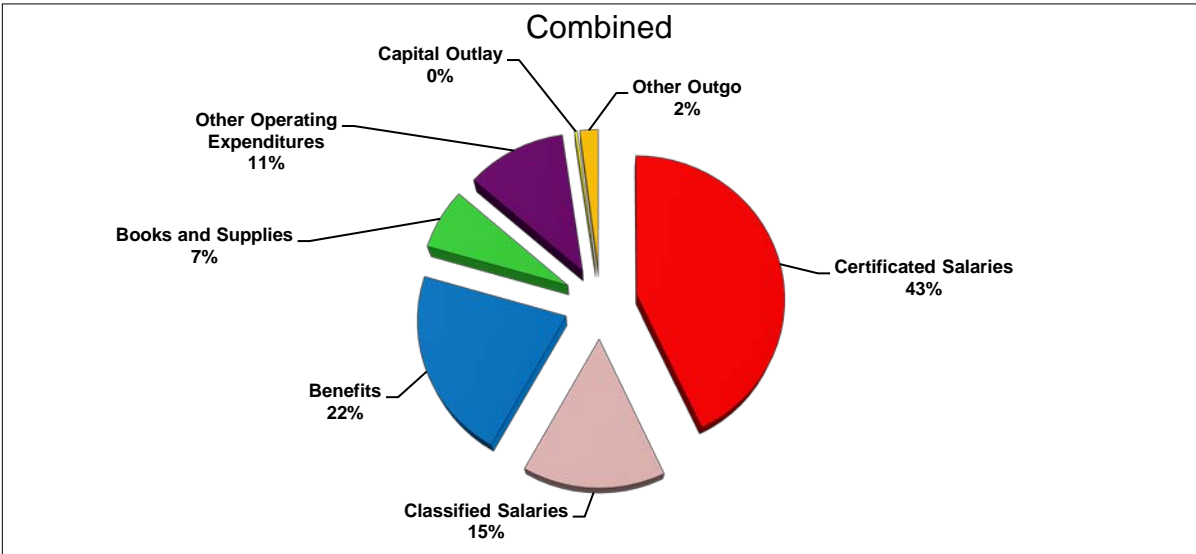
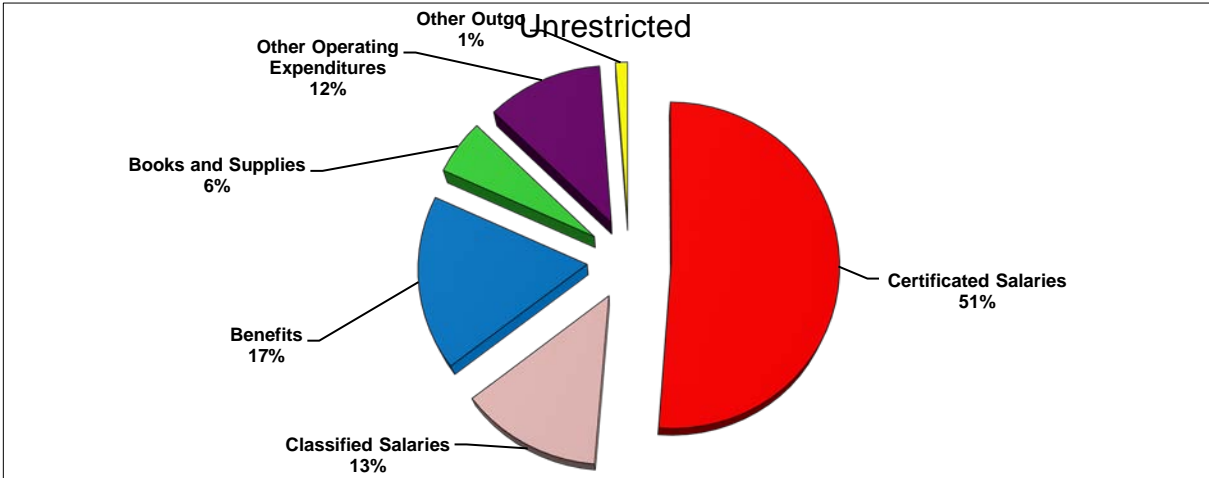
Education Protection Account (EPA) Budget	
2023-24 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$1,267,504
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$920,250
<i>Certificated Instructional Benefits</i>	\$347,254
TOTAL	\$1,267,504
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 81% of the district’s unrestricted budget and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,403,615	\$3,539,972
Classified Salaries	\$1,035,206	\$1,348,724
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,380,699	\$2,216,910
Books and Supplies	\$274,850	\$775,207
Other Operating Expenditures	\$733,277	\$1,536,858
Capital Outlay	\$404,500	\$1,069,059
Other Outgo	-\$46,664	\$934,635
TOTAL	\$6,185,483	\$11,421,365

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education - Instruction	\$995,226
ERMHS	\$385
Special Education Early Intervention	\$6,861
Title I Basic Grants	\$121,955
Title IV Part A	\$9,954
TOTAL CONTRIBUTIONS	\$1,134,381

General Fund Summary

The district’s 2023-24 General Fund projects a total operating deficit of \$ 249,196 resulting in an estimated ending fund balance of \$5,833,252. The components of the District’s fund balance are as follows: revolving cash & other non-spendables - \$24,120.95; restricted programs - \$1,532,368; other commitments-\$1,565,571; assignments - \$212,957; economic uncertainty - \$ 913,709; unassigned - \$1,584,526.05.

Cash Flow

The district is anticipating having positive monthly cash balances during the 2023-24 school year. As of June 30, 2024, the General Fund Cash balances are projected at \$5,600,678. Cash is always closely monitored to ensure the district is liquid to satisfy its obligations.

Fund Summaries

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

FUND	2022-23	Est. Net Change	2023-24
GENERAL (UNRESTRICTED & RESTRICTED)	\$6,088,989	(\$255,737)	\$5,833,252
ASSOCIATED STUDENT BODY	\$116,399	\$8	\$116,407
CAFETERIA FUND	\$113,718	(\$26,166)	\$87,552
SPECIAL RESERVED (Fund 17)	\$623,877	\$10,001	\$633,878
SPECIAL RESERVED (Fund 20- OPEB)	\$519,343	\$10,001	\$529,344
CAPITAL FACILITIES	\$116,468	(\$9,692)	\$106,776
COUNTY SCHOOL FACILITIES	\$109,167	\$1,999	\$111,166
CAPITAL OUTLAY (Fund 40)	\$95	\$0	\$95
DEBT SERVICE FUND (Fund 56)	\$145	\$0	\$145
FOUNDATION PRIVATE TRUST FUND	\$759,348	\$4,000	\$763,348
TOTAL	\$8,447,548	(\$265,586)	\$8,181,962

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
Latest COLA Preliminary Projection	N/A	N/A	≈ 2.00%	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204	\$177	\$177	\$170
Lottery – Prop. 20 per ADA	\$100	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$2,813	\$3,044	\$3,164	\$3,268
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$37.63	\$39.30	\$40.59
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$72.49	\$75.71	\$78.20
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.76	\$20.63	\$21.31
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$54.91	\$57.34	\$59.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expended & outgo	3% of total GF expended & outgo	3% of total GF expend & outgo	3% of total GF expended & outgo

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

Revenue Assumptions:

Per enrollment trends, the district continues to **anticipate growth** in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above.

The District enrollment increases by 3% from 2022-23 Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal, and local revenue increases are associated with increased costs relating to self-funded programs and decreasing for the next two years due to the elimination of one-time Covid-19 relief funds and one-time carryovers. State revenue is expected to increase due to the Art/Music and Learning Recovery Grants.

Expenditure Assumptions:

Salaries and benefit changes in SY 23/24 for certificated and classified positions increases due to the settled agreement of 11.5% and 70% of funded COLA for SY 24/25. The step and column

costs are expected to increase by 2% each year. Unrestricted certificated salaries increase due to the movement of positions funded under restricted accounts. Classified step costs are expected to increase by 2% each year. Restricted certificated and classified salaries are estimated to decrease primarily due to program adjustments.

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

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to increase primarily due to one-time funds program adjustments. Capital outlay increases due to acquisitions of various equipment and other outgo increases due to insurance and capital assets proceeds. Indirect costs from restricted programs are expected to decrease for 2024-25 due to program adjustments noted above and remain constant thereafter. Transfers out are expected to increase to support for the food service program in 2025-26. Contributions to restricted programs are expected to increase for 2023-24 due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2024-25, the district estimates that the General Fund is projected to deficit spending by \$419,518 resulting in an ending General Fund balance of approximately \$5,413,734 million.

During 2025-26, the district estimates that the General Fund is projected to deficit spending by \$455,485 million resulting in an ending General Fund balance of \$4,958,249.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 4 percent of total General Fund outgo:

The overall total district reserve for economic uncertainties is 8 percent (with total 4 percent additional district policy reserved)

Description	2023-24	2024-25	2025-26
Amount Disclosed per SB 858 Requirements- EXEMPT	\$0	\$0	\$0
Nonspendable Reserves	\$24,121	\$2,000	\$2,000
Restricted Reserves	\$1,532,368	\$750,826	\$224,463
Committed Reserves	\$1,565,571	\$1,565,571	\$1,565,571
Assigned -Independent Study Audit Appeal	\$212,957	\$212,957	\$212,957
Unallocated	\$1,584,526	\$2,088,553	\$2,151,880
State Reserve for Economic Uncertainty (REU)	\$913,709	\$793,827	\$801,378
<i>Estimated Ending Fund Balance</i>	<i>\$5,833,252</i>	<i>\$5,413,734</i>	<i>\$4,958,249</i>

What if Scenarios:

The Legislative Analyst’s Office (LAO) prediction for 2024-25 Cost of Living Adjustments (COLA) is about 1 Percent. The COLA is determined by a national price index for state and local governments and finalized in late April before the start of the year. The low COLA rate estimate is due in part to the recent drop in energy prices, which remain above 2020 levels but are down significantly from the peak in 2022. *LAO also predicted that the rest of the State Budget likely faces a deficit.*

Assuming the 1% COLA for FY2024-25 and 2.7% for FY2025-26 takes effect the district deficit spending for 24-25 will be 17% higher than the current projection (from (\$428,318 to (\$502,522) and 2025/26 deficit spending will be 23% higher than the current projection (from (\$463,890) to (\$572,972)

The district will take a closer look when Governor Newsom releases his 2024-25 Governor’s budget proposal on January 10, 2024.

As the variable changes through legislative action/economic turnover at the state or local level, the projections will be analyzed and adjusted as appropriate.

Conclusion:

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

The administration is confident that the district will be able to maintain prudent operating reserves and have the necessary cash to ensure that the district remains fiscally solvent.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 13, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Analyn Dyer Telephone: 530-868-1281
Title: Chief Business Officer E-mail: adyer@biggs.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certified? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certified? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,370,520.00	7,370,520.00	2,385,285.00	7,212,694.00	(157,826.00)	-2.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	88,828.00	88,828.00	37,324.68	172,098.00	83,270.00	93.7%
4) Other Local Revenue		8600-8799	125,500.00	125,500.00	89,099.58	150,000.00	24,500.00	19.5%
5) TOTAL, REVENUES			7,584,848.00	7,584,848.00	2,511,709.26	7,534,792.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,320,121.00	2,320,121.00	685,828.12	2,403,615.00	(83,494.00)	-3.6%
2) Classified Salaries		2000-2999	1,018,489.00	1,018,489.00	324,702.82	1,035,206.00	(16,717.00)	-1.6%
3) Employee Benefits		3000-3999	1,347,367.00	1,347,367.00	404,681.83	1,380,699.00	(33,332.00)	-2.5%
4) Books and Supplies		4000-4999	378,550.00	378,550.00	75,800.29	274,850.00	103,700.00	27.4%
5) Services and Other Operating Expenditures		5000-5999	926,217.00	926,217.00	368,863.70	733,277.00	192,940.00	20.8%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	5,520.74	404,500.00	(204,500.00)	-102.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,290.00	115,290.00	57,644.37	115,290.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(67,717.00)	(67,717.00)	(9,847.11)	(161,954.00)	94,237.00	-139.2%
9) TOTAL, EXPENDITURES			6,238,317.00	6,238,317.00	1,913,194.56	6,185,483.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,346,531.00	1,346,531.00	598,514.70	1,349,309.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	2,000.00	103,577.00	103,577.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(902,571.00)	(902,571.00)	0.00	(1,134,381.00)	(231,810.00)	25.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(932,984.00)	(932,984.00)	2,000.00	(1,030,804.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			413,547.00	413,547.00	600,514.70	318,505.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,454,083.00	3,454,083.00		3,982,379.00	528,296.00	15.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,454,083.00	3,454,083.00		3,982,379.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,454,083.00	3,454,083.00		3,982,379.00		
2) Ending Balance, June 30 (E + F1e)			3,867,630.00	3,867,630.00		4,300,884.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	1,750.00	1,750.00		22,120.95		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		138,139.00		
Other Commitments		9760	0.00	0.00		1,427,432.00		
d) Assigned								
Other Assignments		9780	212,957.00	212,957.00		212,957.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	835,378.00	835,378.00		913,709.00		
Unassigned/Unappropriated Amount		9790	2,815,545.00	2,815,545.00		1,584,528.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,721,619.00	2,721,619.00	1,829,268.00	2,651,970.00	(69,649.00)	-2.6%
Education Protection Account State Aid - Current Year		8012	1,598,982.00	1,598,982.00	558,300.00	1,267,504.00	(331,458.00)	-20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,273.00	31,273.00	0.00	30,647.00	(626.00)	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289.00	2,289.00	0.00	2,196.00	(93.00)	-4.1%
County & District Taxes								
Secured Roll Taxes		8041	3,444,159.00	3,444,159.00	0.00	3,624,866.00	180,707.00	5.2%
Unsecured Roll Taxes		8042	258,998.00	258,998.00	0.00	270,402.00	11,404.00	4.4%
Prior Years' Taxes		8043	5,823.00	5,823.00	0.00	15,012.00	9,189.00	157.8%
Supplemental Taxes		8044	55,628.00	55,628.00	0.00	78,709.00	23,081.00	41.5%
Education Revenue Augmentation Fund (ERAF)		8045	(735,955.00)	(735,955.00)	0.00	(715,930.00)	20,025.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,382,796.00	7,382,796.00	2,387,568.00	7,225,376.00	(157,420.00)	-2.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,276.00)	(12,276.00)	(2,283.00)	(12,682.00)	(406.00)	3.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,370,520.00	7,370,520.00	2,385,285.00	7,212,694.00	(157,826.00)	-2.1%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	22,758.00	22,758.00	New
Lottery - Unrestricted and Instructional Materials		8560	88,828.00	88,828.00	5,800.68	96,803.00	7,975.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	31,524.00	52,537.00	52,537.00	New
TOTAL, OTHER STATE REVENUE			88,828.00	88,828.00	37,324.68	172,098.00	83,270.00	93.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	5,500.00	5,500.00	8,400.00	10,000.00	4,500.00	81.8%
Interest		8660	30,000.00	30,000.00	57,820.56	50,000.00	20,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	90,000.00	90,000.00	22,879.02	90,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,500.00	125,500.00	89,099.58	150,000.00	24,500.00	19.5%
TOTAL, REVENUES			7,584,848.00	7,584,848.00	2,511,709.26	7,534,792.00	(50,056.00)	-0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,838,383.00	1,838,383.00	574,914.24	1,939,319.00	(100,936.00)	-5.5%
Certificated Pupil Support Salaries		1200	88,284.00	88,284.00	9,244.95	88,952.00	(668.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	393,454.00	393,454.00	101,668.93	375,344.00	18,110.00	4.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,320,121.00	2,320,121.00	685,828.12	2,403,615.00	(83,494.00)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	90,445.00	90,445.00	26,868.78	112,917.00	(22,472.00)	-24.8%
Classified Support Salaries		2200	437,213.00	437,213.00	128,776.40	419,018.00	18,195.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	47,258.00	15,459.59	46,777.00	481.00	1.0%
Clerical, Technical and Office Salaries		2400	435,814.00	435,814.00	132,183.98	422,530.00	13,284.00	3.0%
Other Classified Salaries		2900	7,759.00	7,759.00	21,413.87	33,964.00	(26,205.00)	-337.7%
TOTAL, CLASSIFIED SALARIES			1,018,489.00	1,018,489.00	324,702.62	1,035,206.00	(16,717.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	440,941.00	440,941.00	133,911.40	452,345.00	(11,404.00)	-2.6%
PERS		3201-3202	271,733.00	271,733.00	75,773.98	261,192.00	10,541.00	3.9%
OASDI/Medicare/Alternative		3301-3302	103,427.00	103,427.00	33,086.86	107,270.00	(3,843.00)	-3.7%
Health and Welfare Benefits		3401-3402	397,192.00	397,192.00	123,530.30	419,949.00	(22,757.00)	-5.7%
Unemployment Insurance		3501-3502	1,564.00	1,564.00	486.83	1,612.00	(48.00)	-3.1%
Workers' Compensation		3601-3602	74,898.00	74,898.00	23,952.09	79,363.00	(4,465.00)	-6.0%
OPEB, Allocated		3701-3702	55,654.00	55,654.00	13,392.00	56,878.00	(1,224.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,958.00	1,958.00	548.37	2,090.00	(132.00)	-6.7%
TOTAL, EMPLOYEE BENEFITS			1,347,367.00	1,347,367.00	404,681.83	1,380,699.00	(33,332.00)	-2.5%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	93,000.00	93,000.00	19,319.92	20,300.00	72,700.00	78.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	282,550.00	282,550.00	56,480.37	251,550.00	31,000.00	11.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			378,550.00	378,550.00	75,800.29	274,850.00	103,700.00	27.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,500.00	18,500.00	305.00	12,100.00	6,400.00	34.6%
Dues and Memberships		5300	18,500.00	18,500.00	16,602.25	18,000.00	500.00	2.7%
Insurance		5400-5450	224,654.00	224,654.00	214,392.00	224,654.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,000.00	193,000.00	54,302.27	196,000.00	(3,000.00)	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	28,000.00	8,414.80	26,500.00	1,500.00	5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	401,063.00	401,063.00	70,493.96	221,523.00	179,540.00	44.8%
Communications		5900	42,500.00	42,500.00	4,353.42	34,500.00	8,000.00	18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			926,217.00	926,217.00	368,863.70	733,277.00	192,940.00	20.8%
CAPITAL OUTLAY								
Land		6100	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	179,000.00	(179,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	5,520.74	10,000.00	(10,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	15,500.00	(15,500.00)	New
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	5,520.74	404,500.00	(204,500.00)	-102.3%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,164.00	4,164.00	2,631.83	4,164.00	0.00	0.0%
Other Debt Service - Principal		7439	111,126.00	111,126.00	55,012.54	111,126.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,290.00	115,290.00	57,644.37	115,290.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(67,717.00)	(67,717.00)	(9,847.11)	(161,954.00)	94,237.00	-139.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(67,717.00)	(67,717.00)	(9,847.11)	(161,954.00)	94,237.00	-139.2%
TOTAL, EXPENDITURES			6,238,317.00	6,238,317.00	1,913,194.56	6,185,483.00	52,834.00	0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	2,000.00	2,000.00	2,000.00	New
Other Sources								

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	101,577.00	101,577.00	New
(c) TOTAL, SOURCES			0.00	0.00	2,000.00	103,577.00	103,577.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(902,571.00)	(902,571.00)	0.00	(1,134,381.00)	(231,810.00)	25.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(902,571.00)	(902,571.00)	0.00	(1,134,381.00)	(231,810.00)	25.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(932,984.00)	(932,984.00)	2,000.00	(1,030,804.00)	(97,820.00)	10.5%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,714,923.00	1,714,923.00	277,552.06	2,417,171.00	702,248.00	40.9%
3) Other State Revenue		8300-8599	910,945.00	910,945.00	472,627.80	903,825.00	(7,120.00)	-0.8%
4) Other Local Revenue		8600-8799	199,953.00	199,953.00	76,092.62	212,804.00	12,851.00	6.4%
5) TOTAL, REVENUES			2,825,821.00	2,825,821.00	826,272.48	3,533,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	964,103.00	964,103.00	378,239.78	1,136,357.00	(172,254.00)	-17.9%
2) Classified Salaries		2000-2999	284,953.00	284,953.00	103,740.58	313,518.00	(28,565.00)	-10.0%
3) Employee Benefits		3000-3999	729,222.00	729,222.00	152,871.78	836,211.00	(106,989.00)	-14.7%
4) Books and Supplies		4000-4999	369,725.00	369,725.00	285,372.70	500,357.00	(130,632.00)	-35.3%
5) Services and Other Operating Expenditures		5000-5999	754,149.00	754,149.00	246,269.18	803,581.00	(49,432.00)	-6.6%
6) Capital Outlay		6000-6999	308,335.00	308,335.00	110,659.43	664,559.00	(356,224.00)	-115.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	695,292.00	695,292.00	22,348.00	819,345.00	(124,053.00)	-17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	67,717.00	67,717.00	9,847.11	161,954.00	(94,237.00)	-139.2%
9) TOTAL, EXPENDITURES			4,173,496.00	4,173,496.00	1,309,348.56	5,235,882.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,347,675.00)	(1,347,675.00)	(483,076.08)	(1,702,082.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	902,571.00	902,571.00	0.00	1,134,381.00	231,810.00	25.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			902,571.00	902,571.00	0.00	1,134,381.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(445,104.00)	(445,104.00)	(483,076.08)	(567,701.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,118,846.00	1,118,846.00		2,100,069.00	981,223.00	87.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,118,846.00	1,118,846.00		2,100,069.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,118,846.00	1,118,846.00		2,100,069.00		
2) Ending Balance, June 30 (E + F1e)			673,742.00	673,742.00		1,532,368.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	673,742.00	673,742.00		1,532,368.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	109,614.00	109,614.00	49,505.59	109,614.00	0.00	0.0%
Special Education Discretionary Grants		8182	8,155.00	8,155.00	0.00	8,155.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	108,335.00	108,335.00	360.00	73,418.00	(34,917.00)	-32.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	268,320.00	268,320.00	53,781.12	268,320.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,140.00	30,140.00	1,794.59	30,140.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	707.00	707.00	608.04	1,077.00	370.00	52.3%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,827.00	21,827.00	4,168.11	21,827.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,167,825.00	1,167,825.00	167,334.61	1,904,620.00	736,795.00	63.1%
TOTAL, FEDERAL REVENUE			1,714,923.00	1,714,923.00	277,552.06	2,417,171.00	702,248.00	40.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	229,576.00	229,576.00	0.00	220,972.00	(8,604.00)	-3.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	35,009.00	35,009.00	7,406.24	39,678.00	4,669.00	13.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	646,360.00	646,360.00	465,221.56	643,175.00	(3,185.00)	-0.5%
TOTAL, OTHER STATE REVENUE			910,945.00	910,945.00	472,627.80	903,825.00	(7,120.00)	-0.8%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	5,000.00	5,000.00	11,716.62	11,717.00	6,717.00	134.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	194,953.00	194,953.00	64,376.00	201,087.00	6,134.00	3.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,953.00	199,953.00	76,092.62	212,804.00	12,851.00	6.4%
TOTAL, REVENUES			2,825,821.00	2,825,821.00	826,272.48	3,533,800.00	707,979.00	25.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	819,874.00	819,874.00	315,959.62	975,315.00	(155,441.00)	-19.0%
Certificated Pupil Support Salaries		1200	13,000.00	13,000.00	18,489.90	19,000.00	(6,000.00)	-46.2%
Certificated Supervisors' and Administrators' Salaries		1300	48,217.00	48,217.00	16,147.36	49,899.00	(1,682.00)	-3.5%
Other Certificated Salaries		1900	83,012.00	83,012.00	27,642.90	92,143.00	(9,131.00)	-11.0%
TOTAL, CERTIFICATED SALARIES			964,103.00	964,103.00	378,239.78	1,136,357.00	(172,254.00)	-17.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	237,233.00	237,233.00	73,710.64	257,794.00	(20,561.00)	-8.7%
Classified Support Salaries		2200	20,000.00	20,000.00	25,358.48	40,267.00	(20,267.00)	-101.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,500.00	3,500.00	4,561.46	14,457.00	(10,957.00)	-313.1%
Other Classified Salaries		2900	24,220.00	24,220.00	110.00	1,000.00	23,220.00	95.9%
TOTAL, CLASSIFIED SALARIES			284,953.00	284,953.00	103,740.58	313,518.00	(28,565.00)	-10.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	461,564.00	461,564.00	60,980.13	495,207.00	(33,643.00)	-7.3%
PERS		3201-3202	98,913.00	98,913.00	29,702.42	114,217.00	(15,304.00)	-15.5%
OASDI/Medicare/Alternative		3301-3302	39,107.00	39,107.00	14,394.49	47,254.00	(8,147.00)	-20.8%
Health and Welfare Benefits		3401-3402	100,943.00	100,943.00	36,728.38	144,174.00	(43,231.00)	-42.8%
Unemployment Insurance		3501-3502	590.00	590.00	221.63	703.00	(113.00)	-19.2%
Workers' Compensation		3601-3602	28,105.00	28,105.00	10,844.73	34,656.00	(6,551.00)	-23.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			729,222.00	729,222.00	152,871.78	836,211.00	(106,989.00)	-14.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	164,057.38	169,464.00	(69,464.00)	-69.5%
Books and Other Reference Materials		4200	7,000.00	7,000.00	328.03	500.00	6,500.00	92.9%
Materials and Supplies		4300	257,725.00	257,725.00	45,946.38	240,068.00	17,657.00	6.9%
Noncapitalized Equipment		4400	0.00	0.00	73,721.61	85,325.00	(85,325.00)	New
Food		4700	5,000.00	5,000.00	1,319.30	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			369,725.00	369,725.00	285,372.70	500,357.00	(130,632.00)	-35.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,000.00	51,000.00	5,450.36	49,173.00	1,827.00	3.6%
Dues and Memberships		5300	870.00	870.00	0.00	520.00	350.00	40.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	133.38	100,669.00	(100,669.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	702,279.00	702,279.00	240,685.44	653,219.00	49,060.00	7.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			754,149.00	754,149.00	246,269.18	803,581.00	(49,432.00)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	40,100.00	242,000.00	(242,000.00)	New
Buildings and Improvements of Buildings		6200	308,335.00	308,335.00	65,150.00	65,150.00	243,185.00	78.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	5,409.43	357,409.00	(357,409.00)	New
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			308,335.00	308,335.00	110,659.43	664,559.00	(356,224.00)	-115.5%
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	0.0%
State Special Schools		7130	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	73,271.00	73,271.00	0.00	132,359.00	(59,088.00)	-80.6%
Payments to County Offices		7142	622,021.00	622,021.00	22,348.00	686,986.00	(64,965.00)	-10.4%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			695,292.00	695,292.00	22,348.00	819,345.00	(124,053.00)	-17.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	67,717.00	67,717.00	9,847.11	161,954.00	(94,237.00)	-139.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,717.00	67,717.00	9,847.11	161,954.00	(94,237.00)	-139.2%
TOTAL, EXPENDITURES			4,173,496.00	4,173,496.00	1,309,348.56	5,235,882.00	(1,062,386.00)	-25.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	902,571.00	902,571.00	0.00	1,134,381.00	231,810.00	25.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			902,571.00	902,571.00	0.00	1,134,381.00	231,810.00	25.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			902,571.00	902,571.00	0.00	1,134,381.00	(231,810.00)	-25.7%

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	116,407.00
Total, Restricted Balance		116,407.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,212,694.00	4.72%	7,552,869.00	4.97%	7,927,930.00
2. Federal Revenues	8100-8299	2,417,171.00	(64.78%)	851,375.00	(48.71%)	436,706.00
3. Other State Revenues	8300-8599	1,075,923.00	(31.89%)	732,809.00	13.47%	831,523.00
4. Other Local Revenues	8600-8799	362,804.00	.96%	366,272.00	(.19%)	365,577.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	103,577.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,172,169.00	(14.94%)	9,503,325.00	.61%	9,561,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,539,972.00		3,730,163.00
b. Step & Column Adjustment				70,799.00		74,603.00
c. Cost-of-Living Adjustment				108,324.00		114,143.00
d. Other Adjustments				11,068.00		(46,793.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,539,972.00	5.37%	3,730,163.00	3.81%	3,872,116.00
2. Classified Salaries						
a. Base Salaries				1,348,724.00		1,429,367.00
b. Step & Column Adjustment				26,974.00		28,587.00
c. Cost-of-Living Adjustment				12,398.00		835.00
d. Other Adjustments				41,271.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,348,724.00	5.98%	1,429,367.00	2.06%	1,458,789.00
3. Employee Benefits	3000-3999	2,216,910.00	(1.16%)	2,191,216.00	(.20%)	2,186,813.00
4. Books and Supplies	4000-4999	775,207.00	(41.67%)	452,177.00	33.92%	605,569.00
5. Services and Other Operating Expenditures	5000-5999	1,536,858.00	(14.78%)	1,309,699.00	(16.52%)	1,093,346.00
6. Capital Outlay	6000-6999	1,069,059.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	934,635.00	(13.31%)	810,221.00	(2.58%)	789,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	11,243.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,421,365.00	(13.12%)	9,922,843.00	.95%	10,017,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(249,196.00)		(419,518.00)		(455,485.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,082,448.00		5,833,252.00		5,413,734.00
2. Ending Fund Balance (Sum lines C and D1)		5,833,252.00		5,413,734.00		4,958,249.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	24,120.95		2,000.00		2,000.00
b. Restricted	9740	1,532,368.00		750,826.00		223,186.00
c. Committed						
1. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
2. Other Commitments	9760	1,427,432.00		1,427,432.00		1,427,432.00
d. Assigned	9780	212,957.00		212,957.00		212,957.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	913,709.00		794,531.00		802,152.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	1,584,526.05		2,087,849.00		2,152,383.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,833,252.00		5,413,734.00		4,958,249.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	913,709.00		794,531.00		802,152.00
c. Unassigned/Unappropriated	9790	1,584,526.05		2,087,849.00		2,152,383.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,636,374.05		3,020,519.00		3,092,674.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.08%		30.44%		30.87%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		526.83		525.12		526.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,421,365.00		9,922,843.00		10,017,221.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,421,365.00		9,922,843.00		10,017,221.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		456,854.60		396,913.72		400,688.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		456,854.60		396,913.72		400,688.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,370,520.00	7,370,520.00	2,385,285.00	7,212,694.00	(157,826.00)	-2.1%
2) Federal Revenue		8100-8299	1,714,923.00	1,714,923.00	277,552.06	2,417,171.00	702,248.00	40.9%
3) Other State Revenue		8300-8599	999,773.00	999,773.00	509,952.48	1,075,923.00	76,150.00	7.6%
4) Other Local Revenue		8600-8799	325,453.00	325,453.00	165,192.20	362,804.00	37,351.00	11.5%
5) TOTAL, REVENUES			10,410,669.00	10,410,669.00	3,337,981.74	11,068,592.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,284,224.00	3,284,224.00	1,064,067.90	3,539,972.00	(255,748.00)	-7.8%
2) Classified Salaries		2000-2999	1,303,442.00	1,303,442.00	428,443.20	1,348,724.00	(45,282.00)	-3.5%
3) Employee Benefits		3000-3999	2,076,589.00	2,076,589.00	557,553.61	2,216,910.00	(140,321.00)	-6.8%
4) Books and Supplies		4000-4999	748,275.00	748,275.00	361,172.99	775,207.00	(26,932.00)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	1,680,366.00	1,680,366.00	615,132.88	1,536,858.00	143,508.00	8.5%
6) Capital Outlay		6000-6999	508,335.00	508,335.00	116,180.17	1,069,059.00	(560,724.00)	-110.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	810,582.00	810,582.00	79,992.37	934,635.00	(124,053.00)	-15.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,411,813.00	10,411,813.00	3,222,543.12	11,421,365.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,144.00)	(1,144.00)	115,438.62	(352,773.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	2,000.00	103,577.00	103,577.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,413.00)	(30,413.00)	2,000.00	103,577.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,557.00)	(31,557.00)	117,438.62	(249,196.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,572,929.00	4,572,929.00		6,082,448.00	1,509,519.00	33.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,572,929.00	4,572,929.00		6,082,448.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,572,929.00	4,572,929.00		6,082,448.00		
2) Ending Balance, June 30 (E + F1e)			4,541,372.00	4,541,372.00		5,833,252.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	1,750.00	1,750.00		22,120.95		

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	673,742.00	673,742.00		1,532,368.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		138,139.00		
Other Commitments		9760	0.00	0.00		1,427,432.00		
d) Assigned								
Other Assignments		9780	212,957.00	212,957.00		212,957.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	835,378.00	835,378.00		913,709.00		
Unassigned/Unappropriated Amount		9790	2,815,545.00	2,815,545.00		1,584,526.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,721,619.00	2,721,619.00	1,829,268.00	2,651,970.00	(69,649.00)	-2.6%
Education Protection Account State Aid - Current Year		8012	1,598,962.00	1,598,962.00	558,300.00	1,267,504.00	(331,458.00)	-20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,273.00	31,273.00	0.00	30,647.00	(626.00)	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289.00	2,289.00	0.00	2,196.00	(93.00)	-4.1%
County & District Taxes								
Secured Roll Taxes		8041	3,444,159.00	3,444,159.00	0.00	3,624,866.00	180,707.00	5.2%
Unsecured Roll Taxes		8042	258,998.00	258,998.00	0.00	270,402.00	11,404.00	4.4%
Prior Years' Taxes		8043	5,823.00	5,823.00	0.00	15,012.00	9,189.00	157.8%
Supplemental Taxes		8044	55,628.00	55,628.00	0.00	78,709.00	23,081.00	41.5%
Education Revenue Augmentation Fund (ERAF)		8045	(735,955.00)	(735,955.00)	0.00	(715,930.00)	20,025.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,382,796.00	7,382,796.00	2,387,568.00	7,225,376.00	(157,420.00)	-2.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,276.00)	(12,276.00)	(2,283.00)	(12,682.00)	(406.00)	3.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,370,520.00	7,370,520.00	2,385,285.00	7,212,694.00	(157,826.00)	-2.1%
FEDERAL REVENUE								

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	109,614.00	109,614.00	49,505.59	109,614.00	0.00	0.0%
Special Education Discretionary Grants		8182	8,155.00	8,155.00	0.00	8,155.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	108,335.00	108,335.00	360.00	73,418.00	(34,917.00)	-32.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	268,320.00	268,320.00	53,781.12	268,320.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,140.00	30,140.00	1,794.59	30,140.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	707.00	707.00	608.04	1,077.00	370.00	52.3%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,827.00	21,827.00	4,168.11	21,827.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,167,825.00	1,167,825.00	167,334.61	1,904,620.00	736,795.00	63.1%
TOTAL, FEDERAL REVENUE			1,714,923.00	1,714,923.00	277,552.06	2,417,171.00	702,248.00	40.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	229,576.00	229,576.00	0.00	220,972.00	(8,604.00)	-3.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	22,758.00	22,758.00	New
Lottery - Unrestricted and Instructional Materials		8560	123,837.00	123,837.00	13,206.92	136,481.00	12,644.00	10.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	646,360.00	646,360.00	496,745.56	695,712.00	49,352.00	7.6%
TOTAL, OTHER STATE REVENUE			999,773.00	999,773.00	509,952.48	1,075,923.00	76,150.00	7.6%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,500.00	5,500.00	8,400.00	10,000.00	4,500.00	81.8%
Interest		8660	30,000.00	30,000.00	57,820.56	50,000.00	20,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	95,000.00	95,000.00	34,595.64	101,717.00	6,717.00	7.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	194,953.00	194,953.00	64,376.00	201,087.00	6,134.00	3.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,453.00	325,453.00	165,192.20	362,804.00	37,351.00	11.5%
TOTAL, REVENUES			10,410,669.00	10,410,669.00	3,337,981.74	11,068,592.00	657,923.00	6.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,658,257.00	2,658,257.00	890,873.86	2,914,634.00	(256,377.00)	-9.6%
Certificated Pupil Support Salaries		1200	101,284.00	101,284.00	27,734.85	107,952.00	(6,668.00)	-6.6%
Certificated Supervisors' and Administrators' Salaries		1300	441,671.00	441,671.00	117,816.29	425,243.00	16,428.00	3.7%
Other Certificated Salaries		1900	83,012.00	83,012.00	27,642.90	92,143.00	(9,131.00)	-11.0%
TOTAL, CERTIFICATED SALARIES			3,284,224.00	3,284,224.00	1,064,067.90	3,539,972.00	(255,748.00)	-7.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	327,678.00	327,678.00	100,579.42	370,711.00	(43,033.00)	-13.1%
Classified Support Salaries		2200	457,213.00	457,213.00	154,134.88	459,285.00	(2,072.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	47,258.00	15,459.59	46,777.00	481.00	1.0%
Clerical, Technical and Office Salaries		2400	439,314.00	439,314.00	136,745.44	436,987.00	2,327.00	0.5%
Other Classified Salaries		2900	31,979.00	31,979.00	21,523.87	34,964.00	(2,985.00)	-9.3%
TOTAL, CLASSIFIED SALARIES			1,303,442.00	1,303,442.00	428,443.20	1,348,724.00	(45,282.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	902,505.00	902,505.00	194,891.53	947,552.00	(45,047.00)	-5.0%
PERS		3201-3202	370,646.00	370,646.00	105,476.40	375,409.00	(4,763.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	142,534.00	142,534.00	47,481.35	154,524.00	(11,990.00)	-8.4%
Health and Welfare Benefits		3401-3402	498,135.00	498,135.00	160,258.68	564,123.00	(65,988.00)	-13.2%
Unemployment Insurance		3501-3502	2,154.00	2,154.00	708.46	2,315.00	(161.00)	-7.5%
Workers' Compensation		3601-3602	103,003.00	103,003.00	34,796.82	114,019.00	(11,016.00)	-10.7%
OPEB, Allocated		3701-3702	55,654.00	55,654.00	13,392.00	56,878.00	(1,224.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,958.00	1,958.00	548.37	2,090.00	(132.00)	-6.7%
TOTAL, EMPLOYEE BENEFITS			2,076,589.00	2,076,589.00	557,553.61	2,216,910.00	(140,321.00)	-6.8%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	193,000.00	193,000.00	183,377.30	189,764.00	3,236.00	1.7%
Books and Other Reference Materials		4200	7,000.00	7,000.00	328.03	500.00	6,500.00	92.9%
Materials and Supplies		4300	540,275.00	540,275.00	102,426.75	491,618.00	48,657.00	9.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	73,721.61	88,325.00	(85,325.00)	-2,844.2%
Food		4700	5,000.00	5,000.00	1,319.30	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			748,275.00	748,275.00	361,172.99	775,207.00	(26,932.00)	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	69,500.00	69,500.00	5,755.36	61,273.00	8,227.00	11.8%
Dues and Memberships		5300	19,370.00	19,370.00	16,602.25	18,520.00	850.00	4.4%
Insurance		5400-5450	224,654.00	224,654.00	214,392.00	224,654.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,000.00	193,000.00	54,302.27	196,000.00	(3,000.00)	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	28,000.00	8,548.18	127,169.00	(99,169.00)	-354.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,103,342.00	1,103,342.00	311,179.40	874,742.00	228,600.00	20.7%
Communications		5900	42,500.00	42,500.00	4,353.42	34,500.00	8,000.00	18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,680,366.00	1,680,366.00	615,132.88	1,536,858.00	143,508.00	8.5%
CAPITAL OUTLAY								
Land		6100	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	40,100.00	242,000.00	(242,000.00)	New
Buildings and Improvements of Buildings		6200	308,335.00	308,335.00	65,150.00	244,150.00	64,185.00	20.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	10,930.17	367,409.00	(367,409.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	15,500.00	(15,500.00)	New
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			508,335.00	508,335.00	116,180.17	1,069,059.00	(560,724.00)	-110.3%
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	0.0%
State Special Schools		7130	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	73,271.00	73,271.00	0.00	132,359.00	(59,088.00)	-80.6%
Payments to County Offices		7142	622,021.00	622,021.00	22,348.00	686,986.00	(64,965.00)	-10.4%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,164.00	4,164.00	2,631.83	4,164.00	0.00	0.0%
Other Debt Service - Principal		7439	111,126.00	111,126.00	55,012.54	111,126.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			810,582.00	810,582.00	79,992.37	934,635.00	(124,053.00)	-15.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,411,813.00	10,411,813.00	3,222,543.12	11,421,365.00	(1,009,552.00)	-9.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,413.00	30,413.00	0.00	0.00	30,413.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	2,000.00	2,000.00	2,000.00	New
Other Sources								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	101,577.00	101,577.00	New
(c) TOTAL, SOURCES			0.00	0.00	2,000.00	103,577.00	103,577.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(30,413.00)	(30,413.00)	2,000.00	103,577.00	(133,990.00)	440.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,242.00	102,242.00		116,407.00	14,165.00	13.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,242.00	102,242.00		116,407.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,242.00	102,242.00		116,407.00		
2) Ending Balance, June 30 (E + F1e)			102,242.00	102,242.00		116,407.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	102,242.00	102,242.00		116,407.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

2023-24 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	119,881.00
6266	Educator Effectiveness, FY 2021-22	116,863.00
6300	Lottery: Instructional Materials	143,847.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	227,621.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	23,531.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	42,091.00
7388	SB 117 COVID-19 LEA Response Funds	3,739.00
7413	A-G Learning Loss Mitigation Grant	143,000.00
7425	Expanded Learning Opportunities (ELO) Grant	50,000.00
7435	Learning Recovery Emergency Block Grant	616,961.00
9010	Other Restricted Local	44,834.00
Total, Restricted Balance		1,532,368.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,565.00	67,565.00	20,268.51	73,393.00	(5,828.00)	-8.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,895.00	17,895.00	2,983.66	20,000.00	(2,105.00)	-11.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	193,000.00	193,000.00	58,166.88	193,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			210,895.00	210,895.00	61,150.54	213,000.00	(2,105.00)	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	7,500.00	1,500.00	7,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,800.00	8,800.00	1,500.00	8,800.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			443,308.00	443,308.00	127,530.26	453,039.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	30,413.00	30,413.00	0.00	0.00	(30,413.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,413.00	30,413.00	0.00	0.00	(30,413.00)	-100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,413.00	30,413.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	267,895.00	267,895.00	21,873.34	281,873.00	13,978.00	5.2%
3) Other State Revenue		8300-8599	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,004.25	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			412,895.00	412,895.00	22,877.59	426,873.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,048.00	146,048.00	44,611.21	147,846.00	(1,798.00)	-1.2%
3) Employee Benefits		3000-3999	67,565.00	67,565.00	20,268.51	73,393.00	(5,828.00)	-8.6%
4) Books and Supplies		4000-4999	210,895.00	210,895.00	61,150.54	213,000.00	(2,105.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	8,800.00	8,800.00	1,500.00	8,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			443,308.00	443,308.00	127,530.26	453,039.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,413.00)	(30,413.00)	(104,652.67)	(26,166.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,413.00	30,413.00	0.00	0.00	(30,413.00)	-100.0%
b) Transfers Out		7600-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,413.00	30,413.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(104,652.67)	(26,166.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		113,718.00	113,718.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		113,718.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		113,718.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		87,552.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		87,552.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	267,895.00	267,895.00	21,873.34	281,873.00	13,978.00	5.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			267,895.00	267,895.00	21,873.34	281,873.00	13,978.00	5.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	487.00	5,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	517.25	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,004.25	5,000.00	0.00	0.0%
TOTAL, REVENUES			412,895.00	412,895.00	22,877.59	426,873.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	98,790.00	98,790.00	29,151.59	101,068.00	(2,278.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	47,258.00	15,459.62	46,778.00	480.00	1.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			146,048.00	146,048.00	44,611.21	147,846.00	(1,798.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,966.00	38,966.00	9,762.42	39,070.00	(104.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	9,898.00	9,898.00	3,063.46	10,796.00	(898.00)	-9.1%
Health and Welfare Benefits		3401-3402	15,350.00	15,350.00	6,411.79	20,011.00	(4,661.00)	-30.4%
Unemployment Insurance		3501-3502	65.00	65.00	20.05	71.00	(6.00)	-9.2%
Workers' Compensation		3601-3602	3,286.00	3,286.00	1,010.79	3,445.00	(159.00)	-4.8%

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	58,629.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	28,923.00
Total, Restricted Balance		87,552.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,754.84	10,000.00	10,000.00	New
5) TOTAL, REVENUES			0.00	0.00	5,754.84	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5,754.84	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5,754.84	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	642,291.00	642,291.00		623,878.00	(18,413.00)	-2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			642,291.00	642,291.00		623,878.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			642,291.00	642,291.00		623,878.00		
2) Ending Balance, June 30 (E + F1e)			642,291.00	642,291.00		633,878.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	642,291.00	642,291.00		633,878.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,754.84	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,754.84	10,000.00	10,000.00	New
TOTAL, REVENUES			0.00	0.00	5,754.84	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,790.59	10,000.00	10,000.00	New
5) TOTAL, REVENUES			0.00	0.00	4,790.59	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,790.59	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,790.59	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	530,672.00	530,672.00		519,344.00	(11,328.00)	-2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,672.00	530,672.00		519,344.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,672.00	530,672.00		519,344.00		
2) Ending Balance, June 30 (E + F1e)			530,672.00	530,672.00		529,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	530,672.00	530,672.00		529,344.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	4,790.59	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,790.59	10,000.00	10,000.00	New
TOTAL, REVENUES			0.00	0.00	4,790.59	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,862.51	3,808.00	3,808.00	New
5) TOTAL, REVENUES			0.00	0.00	3,862.51	3,808.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,000.00	12,000.00	10,000.00	12,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	508.75	1,500.00	(500.00)	-50.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,000.00	13,000.00	10,508.75	13,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,000.00)	(13,000.00)	(6,646.24)	(9,692.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,000.00)	(13,000.00)	(6,646.24)	(9,692.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,004.00	100,004.00		116,468.00	16,464.00	16.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,004.00	100,004.00		116,468.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,004.00	100,004.00		116,468.00		
2) Ending Balance, June 30 (E + F1e)			87,004.00	87,004.00		106,776.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	87,004.00	87,004.00		106,776.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,054.51	1,000.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	2,808.00	2,808.00	2,808.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,862.51	3,808.00	3,808.00	New
TOTAL, REVENUES			0.00	0.00	3,862.51	3,808.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	12,000.00	12,000.00	10,000.00	12,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,000.00	12,000.00	10,000.00	12,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	508.75	1,500.00	(500.00)	-50.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	508.75	1,500.00	(500.00)	-50.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,000.00	13,000.00	10,508.75	13,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	106,776.00
Total, Restricted Balance		106,776.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,006.99	2,000.00	2,000.00	New
5) TOTAL, REVENUES			0.00	0.00	1,006.99	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,006.99	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,006.99	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,536.00	110,536.00		109,166.00	(1,370.00)	-1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,536.00	110,536.00		109,166.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,536.00	110,536.00		109,166.00		
2) Ending Balance, June 30 (E + F1e)			110,536.00	110,536.00		111,166.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	110,536.00	110,536.00		109,314.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,852.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	1,006.99	2,000.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,006.99	2,000.00	2,000.00	New
TOTAL, REVENUES			0.00	0.00	1,006.99	2,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	(A) Original Budget	(B) Board Approved Budget Operating Date	(C) Actuals To Date	(D) Projected Year Totals	(E) Difference (Col B & D)	(F) % Diff Column B & D
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			5100	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900	0.00	0.00	0.00	0.00	0.00	0.0%
Communications			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY			6100	0.00	0.00	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			7211	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7299	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS			8913	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds			0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			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	0.0%
INTERFUND TRANSFERS OUT			7613	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	(A) Original Budget	(B) Board Approved Operating Budget	(C) Actuals To Date	(D) Projected Year Totals	(E) Difference (Col B & D)	(F) % Diff Column B & D
OTHER SOURCES/USES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation			8971	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBTTAs			8974	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.00	0.00	0.0%
USES								
(d) TOTAL, USES								
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
(e) TOTAL, CONTRIBUTIONS								
Contributions from Unrestricted Revenues			8980	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues			8990	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)								
			0.00	0.00	0.00	0.00	0.00	

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	109,314.00
Total, Restricted Balance		109,314.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	.87	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.87	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	.87	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96.00	96.00		95.00	(1.00)	-1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96.00	96.00		95.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96.00	96.00		95.00		
2) Ending Balance, June 30 (E + F1e)			96.00	96.00		95.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	96.00	96.00		95.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	.87	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.87	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.87	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1.34	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.34	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1.34	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	1.34	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	148.00	148.00		145.00	(3.00)	-2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148.00	148.00		145.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148.00	148.00		145.00		
2) Ending Balance, June 30 (E + F1e)			148.00	148.00		145.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	148.00	148.00		145.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1.34	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1.34	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1.34	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,128.79	4,000.00	4,000.00	New
5) TOTAL, REVENUES			0.00	0.00	2,128.79	4,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,914.78	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,914.78	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	214.01	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	214.01	4,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	758,365.00	758,365.00		759,348.00	983.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			758,365.00	758,365.00		759,348.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			758,365.00	758,365.00		759,348.00		
2) Ending Net Position, June 30 (E + F1e)			758,365.00	758,365.00		763,348.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	758,365.00	758,365.00		763,348.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,128.79	4,000.00	4,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,128.79	4,000.00	4,000.00	New
TOTAL, REVENUES			0.00	0.00	2,128.79	4,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,914.78	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1,914.78	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,914.78	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	531.65	531.65	523.64	531.74	.09	0.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	531.65	531.65	523.64	531.74	.09	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.87	2.87	3.19	3.19	.32	11.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.87	2.87	3.19	3.19	.32	11.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	534.52	534.52	526.83	534.93	.41	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,421,365.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,475,662.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	50,066.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	494,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	115,290.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			659,856.00
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699 26,166.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			8,312,013.00
Section II - Expenditures Per ADA			2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*			526.83
B. Expenditures per ADA (Line I.E divided by Line II.A)			15,777.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 422,900.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,625,828.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.38%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 743,914.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	63,197.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	807,111.41
9. Carry-Forward Adjustment (Part IV, Line F)	(120,965.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	686,145.48
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,664,993.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	726,034.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	844,368.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	40,509.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	50,066.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	298,907.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	27,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,325.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	927,357.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	250,039.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,855,598.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.11%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	7.75%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	807,111.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(31,005.20)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.13%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.13%) times Part III, Line B19); zero if positive	(120,965.93)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(120,965.93)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.75%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-60482.96) is applied to the current year calculation and the remainder (\$-60482.97) is deferred to one or more future years:	8.43%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-40321.98) is applied to the current year calculation and the remainder (\$-80643.95) is deferred to one or more future years:	8.66%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(120,965.93)

Approved indirect cost rate: 10.13%
Highest rate used in any program: 10.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3212	174,354.00	9,770.00	5.60%
01	3213	781,003.00	79,115.00	10.13%
01	3310	101,629.00	7,985.00	7.86%
01	4035	28,956.00	1,184.00	4.09%
01	4127	28,858.00	2,923.00	10.13%
01	4201	1,000.00	77.00	7.70%
01	5634	6,849.00	532.00	7.77%
01	6500	595,934.00	60,368.00	10.13%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,212,894.00	4.72%	7,552,869.00	4.97%	7,927,930.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	172,098.00	(44.06%)	96,271.00	85.71%	178,788.00
4. Other Local Revenues	8600-8799	150,000.00	(6.67%)	140,000.00	0.00%	140,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	103,577.00	(100.00%)		0.00%	
c. Contributions	8980-8999	(1,134,381.00)	(5.93%)	(1,067,114.00)	6.53%	(1,136,807.00)
6. Total (Sum lines A1 thru A5c)		6,503,988.00	3.35%	6,722,026.00	5.77%	7,109,911.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,403,615.00		2,672,666.00
b. Step & Column Adjustment				48,072.00		53,453.00
c. Cost-of-Living Adjustment				73,551.00		81,784.00
d. Other Adjustments				147,428.00		109,682.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,403,615.00	11.19%	2,672,666.00	9.16%	2,917,585.00
2. Classified Salaries						
a. Base Salaries				1,035,206.00		1,165,392.00
b. Step & Column Adjustment				20,704.00		23,308.00
c. Cost-of-Living Adjustment				77,805.00		66,759.00
d. Other Adjustments				31,677.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,035,206.00	12.58%	1,165,392.00	7.73%	1,255,459.00
3. Employee Benefits	3000-3999	1,380,699.00	8.09%	1,492,391.00	6.64%	1,591,514.00
4. Books and Supplies	4000-4999	274,850.00	(22.75%)	212,335.00	80.64%	383,569.00
5. Services and Other Operating Expenditures	5000-5999	733,277.00	18.69%	870,305.00	10.00%	957,335.00
6. Capital Outlay	6000-6999	404,500.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,290.00	(81.89%)	20,876.00	(100.00%)	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(161,954.00)	(54.33%)	(73,963.00)	5.01%	(77,672.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	11,243.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,185,483.00	2.82%	6,360,002.00	10.68%	7,039,033.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		318,505.00		362,024.00		70,878.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,982,379.00		4,300,884.00		4,662,908.00
2. Ending Fund Balance (Sum lines C and D1)		4,300,884.00		4,662,908.00		4,733,786.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	24,120.95		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
2. Other Commitments	9760	1,427,432.00		1,427,432.00		1,427,432.00
d. Assigned	9780	212,957.00		212,957.00		212,957.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	913,709.00		793,827.00		801,378.00
2. Unassigned/Unappropriated	9790	1,584,526.05		2,088,553.00		2,151,880.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,300,884.00		4,662,908.00		4,733,786.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	913,709.00		793,827.00		801,378.00
c. Unassigned/Unappropriated	9790	1,584,526.05		2,088,553.00		2,151,880.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,636,374.05		3,020,519.00		3,091,397.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries moved to Unrestricted Funds, late hired employees, and possible retirement savings.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,417,171.00	(64.78%)	851,375.00	(48.71%)	436,706.00
3. Other State Revenues	8300-8599	903,825.00	(29.57%)	636,538.00	2.54%	652,735.00
4. Other Local Revenues	8600-8799	212,804.00	6.33%	226,272.00	(.31%)	225,577.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,134,381.00	(5.93%)	1,067,114.00	6.53%	1,136,807.00
6. Total (Sum lines A1 thru A5c)		4,668,181.00	(40.42%)	2,781,299.00	(11.85%)	2,451,825.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				1,136,357.00		1,057,497.00
a. Base Salaries				22,727.00		21,150.00
b. Step & Column Adjustment				34,773.00		32,359.00
c. Cost-of-Living Adjustment				(136,360.00)		(156,475.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,136,357.00	(6.94%)	1,057,497.00	(9.74%)	954,531.00
2. Classified Salaries				313,518.00		263,975.00
a. Base Salaries				6,270.00		5,279.00
b. Step & Column Adjustment				(65,407.00)		(65,924.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,594.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	313,518.00	(15.80%)	263,975.00	(22.97%)	203,330.00
3. Employee Benefits	3000-3999	836,211.00	(16.43%)	698,825.00	(14.81%)	595,299.00
4. Books and Supplies	4000-4999	500,357.00	(52.07%)	239,842.00	(7.44%)	222,000.00
5. Services and Other Operating Expenditures	5000-5999	803,581.00	(45.32%)	439,394.00	(69.05%)	136,011.00
6. Capital Outlay	6000-6999	664,559.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	819,345.00	(3.66%)	789,345.00	0.00%	789,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	161,954.00	(54.33%)	73,963.00	5.01%	77,672.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,235,882.00	(31.95%)	3,562,841.00	(16.41%)	2,978,188.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(567,701.00)		(781,542.00)		(526,363.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,100,069.00		1,532,368.00		750,826.00
2. Ending Fund Balance (Sum lines C and D1)		1,532,368.00		750,826.00		224,463.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,532,368.00		750,826.00		224,463.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,532,368.00		750,826.00		224,463.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries move to Unrestricted Funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,212,694.00	4.72%	7,552,869.00	4.97%	7,927,930.00
2. Federal Revenues	8100-8299	2,417,171.00	(64.78%)	851,375.00	(48.71%)	436,706.00
3. Other State Revenues	8300-8599	1,075,923.00	(31.89%)	732,809.00	13.47%	831,523.00
4. Other Local Revenues	8600-8799	362,804.00	.96%	366,272.00	(.19%)	365,577.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	103,577.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,172,169.00	(14.94%)	9,503,325.00	.61%	9,561,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				3,539,972.00		3,730,163.00
a. Base Salaries				70,799.00		74,603.00
b. Step & Column Adjustment				108,324.00		114,143.00
c. Cost-of-Living Adjustment				11,068.00		(46,793.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,539,972.00	5.37%	3,730,163.00	3.81%	3,872,116.00
2. Classified Salaries				1,348,724.00		1,429,367.00
a. Base Salaries				26,974.00		28,587.00
b. Step & Column Adjustment				12,398.00		835.00
c. Cost-of-Living Adjustment				41,271.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,348,724.00	5.98%	1,429,367.00	2.06%	1,458,789.00
3. Employee Benefits	3000-3999	2,216,910.00	(1.16%)	2,191,216.00	(.20%)	2,186,813.00
4. Books and Supplies	4000-4999	775,207.00	(41.67%)	452,177.00	33.92%	605,569.00
5. Services and Other Operating Expenditures	5000-5999	1,536,858.00	(14.78%)	1,309,699.00	(16.52%)	1,093,346.00
6. Capital Outlay	6000-6999	1,069,059.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	934,635.00	(13.31%)	810,221.00	(2.58%)	789,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	11,243.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,421,365.00	(13.12%)	9,922,843.00	.95%	10,017,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(249,196.00)		(419,518.00)		(455,485.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,082,448.00		5,833,252.00		5,413,734.00
2. Ending Fund Balance (Sum lines C and D1)		5,833,252.00		5,413,734.00		4,958,249.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	24,120.95		2,000.00		2,000.00
b. Restricted	9740	1,532,368.00		750,826.00		224,463.00
c. Committed						
1. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
2. Other Commitments	9760	1,427,432.00		1,427,432.00		1,427,432.00
d. Assigned	9780	212,957.00		212,957.00		212,957.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	913,709.00		793,827.00		801,378.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	1,584,526.05		2,088,553.00		2,151,880.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,833,252.00		5,413,734.00		4,958,249.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	913,709.00		793,827.00		801,378.00
c. Unassigned/Unappropriated	9790	1,584,526.05		2,088,553.00		2,151,880.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,636,374.05		3,020,519.00		3,091,397.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.08%		30.44%		30.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		523.64		525.12		526.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,421,365.00		9,922,843.00		10,017,221.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,421,365.00		9,922,843.00		10,017,221.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		456,854.60		396,913.72		400,688.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		456,854.60		396,913.72		400,688.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	420,670.00		420,670.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	182,220.00		182,220.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	281,886.00		281,886.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,155.00		23,155.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	915,431.00	0.00	915,431.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	68,353.00		68,353.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	68,353.00	0.00	68,353.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	983,784.00	0.00	983,784.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	384,386.00		384,386.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	133,800.00		133,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	256,745.00		256,745.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,000.00		8,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	786,931.00	0.00	786,931.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	60,368.00		60,368.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	60,368.00	0.00	60,368.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	847,299.00	0.00	847,299.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								847,299.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	78,271.00		78,271.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	39,381.00		39,381.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	126,152.00	0.00	126,152.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	126,152.00	0.00	126,152.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								995,226.00
	TOTAL COSTS								1,121,378.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (L-A-I)

Biggs Unified
Butte County

Object Code	Description	UNDUPLICATED PUPIL COUNT						Total
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								79.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

Biggs Unified
Butte County

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive e)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).	(c)
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	

If (b) is less than (a).	(e)
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	
Available to set aside for EIS (line (b) minus line (e), zero if negative e)	0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

c. Expenditures paid from state and local sources	847,299.00	839,914.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		839,914.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	847,299.00	839,914.29	
d. Special education unduplicated pupil count	79.00	71.00	
e. Per capita state and local expenditures (A2c/A2d)	10,725.30	11,829.78	(1,104.47)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

a. Expenditures paid from local sources	1,121,378.00	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,121,378.00	878,795.36	242,582.64

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources	1,121,378.00	878,795.36	
---	--------------	------------	--

SELPA: (??)

Add/Less: Adjustments required for MOE calculation		0.00
Comparison year's expenditures, adjusted for MOE calculation		878,795.36
Less: Exempt reduction(s) from SECTION 1		0.00
Less: 50% reduction from SECTION 2		0.00
Net expenditures paid from local sources	1,121,378.00	878,795.36
b. Special education unduplicated pupil count	79.00	73.00
c. Per capita local expenditures (B2a/B2b)	14,194.66	12,038.29
		2,156.37

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Analy'n Dyer

Contact Name

Chief Business Officer

Title

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E-mail Address

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-1)

Biggs Unified
Butte County

(??)

SELPA:

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources			
	TOTAL COSTS	0.00	0.00
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8960	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)	District Regular	534.52	531.74	
	Charter School	0.00	0.00	
	Total ADA	534.52	531.74	(.5%)
1st Subsequent Year (2024-25)	District Regular	523.47	530.99	
	Charter School			
	Total ADA	523.47	530.99	1.4%
2nd Subsequent Year (2025-26)	District Regular	517.94	526.29	
	Charter School			
	Total ADA	517.94	526.29	1.6%

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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status	
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected			
Current Year (2023-24)	District Regular	551.00	548.00		
	Charter School				
	Total Enrollment	551.00	548.00	(.5%)	Met
1st Subsequent Year (2024-25)	District Regular	544.00	546.00		
	Charter School				
	Total Enrollment	544.00	546.00	.4%	Met
2nd Subsequent Year (2025-26)	District Regular	546.00	549.00		
	Charter School				
	Total Enrollment	546.00	549.00	.5%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal 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 current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)	District Regular	563	563	
	Charter School			
	Total ADA/Enrollment	563	563	100.0%
Second Prior Year (2021-22)	District Regular	494	574	
	Charter School			
	Total ADA/Enrollment	494	574	86.1%
First Prior Year (2022-23)	District Regular	502	532	
	Charter School			
	Total ADA/Enrollment	502	532	94.4%
Historical Average Ratio:				93.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				94.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)	District Regular	524	548		
	Charter School	0			
	Total ADA/Enrollment	524	548	95.6%	Not Met
1st Subsequent Year (2024-25)	District Regular	525	546		
	Charter School				
	Total ADA/Enrollment	525	546	96.2%	Not Met
2nd Subsequent Year (2025-26)	District Regular	526	549		
	Charter School				
	Total ADA/Enrollment	526	549	95.8%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollments are projected to increase based on livebirth trends. Actual ADA is above historical average ratio.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	7,382,796.00		
1st Subsequent Year (2024-25)	7,502,735.00	7,552,869.00	.7%	Met
2nd Subsequent Year (2025-26)	7,257,626.00	7,927,930.00	9.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

SY23/24 decreases due to pre-pandemic attendance expirations. Increase in attendance and enrollment projected in SY 25/26.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	4,435,491.77	
Second Prior Year (2021-22)	4,860,665.57	5,757,949.61	84.4%
First Prior Year (2022-23)	4,534,533.58	6,552,968.49	69.2%
	Historical Average Ratio:		79.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.5% to 83.5%	75.5% to 83.5%	75.5% to 83.5%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	4,819,520.00		
1st Subsequent Year (2024-25)	5,330,449.00	6,360,002.00	83.8%	Not Met
2nd Subsequent Year (2025-26)	5,764,558.00	7,027,790.00	82.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Elimination of one-time funds and transferred to unrestricted funds.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	1,714,923.00	2,417,171.00	40.9%	Yes
1st Subsequent Year (2024-25)	1,380,224.00	851,375.00	-38.3%	Yes
2nd Subsequent Year (2025-26)	429,901.00	436,706.00	1.6%	No

Explanation:
(required if Yes)

Adjustments of one-time funds to reflect current and out-year spending timeline.

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

Current Year (2023-24)	999,773.00	1,075,923.00	7.6%	Yes
1st Subsequent Year (2024-25)	1,186,671.00	732,809.00	-38.2%	Yes
2nd Subsequent Year (2025-26)	797,597.00	831,523.00	4.3%	No

Explanation:
(required if Yes)

Adjustments of one-time funds to reflect current and out-years spending timeline.

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

Current Year (2023-24)	325,453.00	362,804.00	11.5%	Yes
1st Subsequent Year (2024-25)	319,953.00	366,272.00	14.5%	Yes
2nd Subsequent Year (2025-26)	319,953.00	365,577.00	14.3%	Yes

Explanation:
(required if Yes)

Local revenues e.g Medi-Cal Billing/SMAA projected to increase for out-years.

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

Current Year (2023-24)	748,275.00	775,207.00	3.6%	No
1st Subsequent Year (2024-25)	763,296.00	452,177.00	-40.8%	Yes
2nd Subsequent Year (2025-26)	415,904.00	605,569.00	45.6%	Yes

Explanation:
(required if Yes)

Adjustments of one-time funds to reflect current and out-years spending timeline.

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

Current Year (2023-24)	1,680,366.00	1,536,858.00	-8.5%	Yes
1st Subsequent Year (2024-25)	1,517,442.00	1,309,699.00	-13.7%	Yes
2nd Subsequent Year (2025-26)	1,256,948.00	1,093,346.00	-13.0%	Yes

Explanation:
(required if Yes)

Adjustments of one-time funds to reflect current and out-years spending timeline.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	3,040,149.00	3,855,898.00	26.8%	Not Met
1st Subsequent Year (2024-25)	2,886,848.00	1,950,456.00	-32.4%	Not Met
2nd Subsequent Year (2025-26)	1,547,451.00	1,633,806.00	5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	2,428,641.00	2,312,065.00	-4.8%	Met
1st Subsequent Year (2024-25)	2,280,738.00	1,761,876.00	-22.7%	Not Met
2nd Subsequent Year (2025-26)	1,672,852.00	1,698,915.00	1.6%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Adjustments of one-time funds to reflect current and out-year spending timeline.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Adjustments of one-time funds to reflect current and out-years spending timeline.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Local revenues e.g Medi-Cal Billing/SMAA projected to increase for out-years.</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Adjustments of one-time funds to reflect current and out-years spending timeline.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Adjustments of one-time funds to reflect current and out-years spending timeline.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	269,600.31	0.00	Not Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	23.1%	30.4%	30.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.7%	10.1%	10.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	318,505.00	6,185,483.00	N/A	Met
1st Subsequent Year (2024-25)	362,024.00	6,360,002.00	N/A	Met
2nd Subsequent Year (2025-26)	70,878.00	7,039,033.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2023-24)	5,833,252.00	
1st Subsequent Year (2024-25)	5,413,734.00	Met	
2nd Subsequent Year (2025-26)	4,958,249.00	Met	

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2023-24)	5,600,678.00	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	523.64	525.12	526.29
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F 1a, F 1b1, and F 1b2):

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

Yes

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,421,365.00	9,922,843.00	10,017,221.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,421,365.00	9,922,843.00	10,017,221.00

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
(Greater of Line B5 or Line B6)

4%	4%	4%
456,854.60	396,913.72	400,688.84
80,000.00	80,000.00	80,000.00
456,854.60	396,913.72	400,688.84

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	138,139.00	138,139.00	138,139.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	913,709.00	793,827.00	801,378.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,584,526.05	2,088,553.00	2,151,880.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,636,374.05	3,020,519.00	3,091,397.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.08%	30.44%	30.86%
District's Reserve Standard (Section 10B, Line 7):	456,854.60	396,913.72	400,688.84
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Pending Independent Study Audit Compliance \$212,957

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

General Fund to Cafeteria Fund

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(902,571.00)	(1,134,381.00)	25.7%	231,810.00	Not Met
1st Subsequent Year (2024-25)	(692,790.00)	(1,067,114.00)	54.0%	374,324.00	Not Met
2nd Subsequent Year (2025-26)	(1,102,736.00)	(1,135,530.00)	3.0%	32,794.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	30,413.00	0.00	-100.0%	(30,413.00)	Not Met
1st Subsequent Year (2024-25)	35,426.00	0.00	-100.0%	(35,426.00)	Not Met
2nd Subsequent Year (2025-26)	43,115.00	11,243.00	-73.9%	(31,872.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Increase expenditures on special education outside services.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Fund 13 transfer projected to be one-time in nature.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) 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, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	General Fund	Bleacher Loan payment	131,592
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	on-going	General Fund		13,403

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, 2023-24
TOTAL:				144,995

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	115,290	115,290	20,876	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24

Total Annual Payments:	115,290	115,290	20,876	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2 OPEB Liabilities

a. Total OPEB liability

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

c. Total/Net OPEB liability (Line 2a minus Line 2b)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	2,800,301.00	2,101,176.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,800,301.00	2,101,176.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2023

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

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	167,155.00	205,611.00
1st Subsequent Year (2024-25)	167,155.00	205,611.00
2nd Subsequent Year (2025-26)	167,155.00	205,611.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

55,654.00	56,878.00
55,654.00	56,878.00
55,654.00	56,878.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

167,155.00	205,611.00
167,155.00	205,611.00
167,155.00	205,611.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

7	7
7	7
7	7

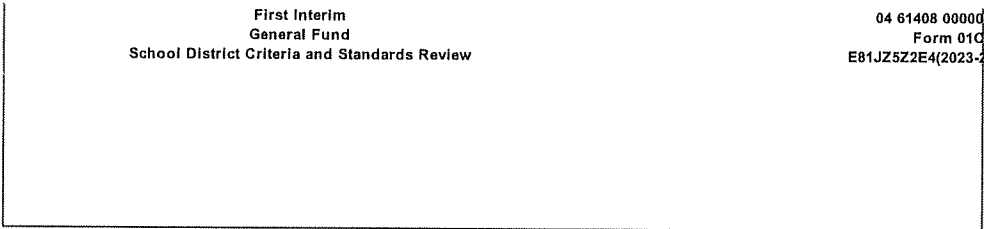
4. Comments:

New Actuarial Valuation as of 6/30/2023.

Biggs Unified
Butte County

First Interim
General Fund
School District Criteria and Standards Review

04 61408 000000
Form 01CSI
E81JZ5Z2E4(2023-24)



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.0	41.0	41.0	41.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 09, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 03, 2023

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Aug 01, 2023

End Date: Jun 30, 2025

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

385,622	117,916	
---------	---------	--

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

11.5%	70% of Funded COLA for 24/25	
-------	------------------------------	--

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

General Fund Unrestricted and Restricted Funds.

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	[]		
		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	[]		

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	507,089	530,587	530,587
3. Percent of H&W cost paid by employer	74.0%	74.0%	74.0%
4. Percent projected change in H&W cost over prior year	1.7%	1.5%	1.5%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	63,994	70,799	73,382
3. Percent change in step & column over prior year	11.0%	2.0%	2.0%

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?	No	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

Additional Steps 23 same amount with Step 22

Additional Step 24-25 and Step 26-27 represent 3% at each step,

The District shall open all stipend positions internally. If there are no internal applicants, then the district may rehire walk in coaches or open the positions externally.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	26.2	26.2	26.2	26.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Aug 09, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 03, 2023

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2025

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multyear Agreement

Total cost of salary settlement

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

80,905	47,902	
11.0%	70% of Funded COLA for 24/25	

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

General Fund Unrestricted and Restricted Funds.

Negotiations Not Settled

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

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	135,976	135,976	135,976
3. Percent of H&W cost paid by employer	69.0%	69.0%	69.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,174	26,974	28,339
3. Percent change in step & column over prior year	11.0%	2.0%	2.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Seniority/Voluntary Transfer/Promotion/Reclassification

Unit member or CSEA may request a reclassification of a position or a job classification.

Such request shall include the specific criteria and justification for the reclassification.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes			
	11,246	10,540	

Negotiations Not Settled

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

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4. Amount included for any tentative salary schedule increases

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim 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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
	30,316	30,316	30,316
	60.0%	60.0%	60.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
	3,889	3,889	3,889

3. Percent change in cost of other benefits over prior year

3.0%	3.0%	3.0%
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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current 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?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Biggs Unified

Butte County

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	(\$87,440.00)
Explanation: Corrections made to reflect and to match Unaudited Actuals.			
13-5314-0-0000-3700-9791	5314	9791	\$87,440.00
Explanation: Corrections made to reflect and to match Unaudited Actuals.			

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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

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

Explanation: Used separate cashflow worksheet

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms , the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Biggs Unified

Butte County

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**
Explanation: Correction made due to beginning balance SY22/23. Refer also to the Unaudited Actuals TRC.

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Biggs Unified

Butte County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500OBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	(\$87,439.50)
Explanation: Corrections made to reflect and match Unaudited Actuals SY 22/23			
13-5314-0-0000-3700-9791	5314	9791	\$87,439.50
Explanation: Corrections made to reflect and match Unaudited Actuals SY 22/23			

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery. Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

2023/24 Stipend List

Biggs High School

BHS			Bd. Apprvd.
Athletic Director	Doug Kaelin	\$3000	09/13/2023
Head Var Football	Brian Harrison	\$2020	04/19/2023
Asst. Var Football-Split Stipend	Rob Hall/Miguel Aguirre	\$1571	04/19/2023
Head JV Football-Split Stipend	B. Smith/J. Smith	\$1683	04/19/2023
Asst JV Football-Split Stipend	K. Smith/Roscoe Deel	\$1459	04/19/2023
Head Var Volleyball	Michele Schleef	\$1683	04/19/2023
Head JV Volleyball	Lisa Seipert	\$1459	05/10/2023
Cheer Advisor	Michelle Roles	\$1683	04/19/2023
Varsity Boys B'ball	Roscoe Deel	\$1908	06/14/2023
JV Boys B'ball	Kameron Smith	\$1571	06/14/2023
Varsity Girls B'ball	Tim Sheridan	\$1908	06/14/2023
JV Girls B'ball	Lisa Seipert	\$1571	11/08/2023
Varsity Wrestling	Cody Walsh	\$1908	06/14/2023
Assist. Wrestling		\$1571	
Varsity Baseball	Allen Lee	\$1796	06/14/2023
Varsity Softball	Michelle Schleef	\$1796	06/14/2023
Varsity Track		\$1796	
Assist. Track		\$1571	
Co Ed Golf	Vince Sormano	\$1000	12/13/2023

Non Athletic Stipends

Academic Decathlon	Anne Lair	\$561	06/14/2023
Chess Advisor		\$500	
CSF Advisor	Anne Lair	\$750	06/14/2023
ASB Advisor	Lauren Garcia	\$1908	06/14/2023
BHS State Testing Coord.	Ashleigh Summerfield	\$337	09/13/2023
Student Study Team Coord.	Ashleigh Summerfield	\$450	09/13/2023
BHS Lead Teacher	Vince Sormano	\$2000	06/14/2023

2023/24 Stipend List

Biggs Elementary and Richvale Elementary

Site			Board App.
Assist. Athletic Dir. (District)	Michelle Schleef	\$2000	09/13/2023
RES Lead Teacher	Jill Pearson	\$2244	06/14/2023
BES Lead Teacher	Javier Solis	\$2244	09/13/2023
CJSF Advisor	Beth Chavez	\$750	09/13/2023
School Site Council Coord.		\$561	
State Testing Coord.		\$337	
STEAM Night Coord.	Char Locey	\$337	09/13/2023
Science Fair Coord.		\$225	
ASB/Student Council Adv.	Javier Solis	\$561	09/13/2023
Spelling Bee Coord.	Javier Solis	\$225	09/13/2023
Events Coordinator		\$1500	
Student Study Team Coord.		\$2000	
Results Coordinator	Hollie Byers	\$1050	06/14/2023
Red Ribbon Coordinator	Javier Solis	\$225	09/13/2023
Winter Program Director	Bayless and Byers	\$337	12/13/2023
6 th Gr. Science Camp Coord.	Tracey McPeters	\$800	09/13/2023
6 th Gr. Science Camp Teacher (2) Proper/Smith		\$500 each	09/13/2023

****If the team ends up being a combo grade team (ex.7th/8th), the stipend is paid \$600****

6 th Girls Volleyball		\$600	
7 th Girls Volleyball		\$600	
8 th Girls Volleyball		\$600	
7 th /8 th Flag Football		\$600	
5 th /6 th Flag Football		\$600	
Soccer		\$600	
5 th /6 th Boys Basketball	Steve Williams	\$600	10/11/2023
7 th Boys Basketball	Steve Williams	\$600	10/11/2023
8 th Boys Basketball	Steve Williams	\$600	10/11/2023
5 th /6 th Girls Basketball	Hollie Byers	\$600	10/11/2023
7 th Girls Basketball	Hollie Byers	\$600	10/11/2023
8 th Girls Basketball	Hollie Byers	\$600	10/11/2023
Wrestling		\$600	
Track – Coed		\$500	

BIGGS UNIFIED SCHOOL DISTRICT JOB DESCRIPTION

TITLE: DEAN OF STUDENTS, K-8 BASIC

FUNCTIONS:

Under the direction of the Superintendent, the Dean of Students, K-5 serves as an instructional leader in the planning, coordination, and administration of school activities and programs, including curriculum, instruction, assessment, student conduct and attendance, athletics and extracurricular programs, school plant operations, and the supervision and evaluation of assigned personnel.

DUTIES AND RESPONSIBILITIES:

- Assists in the development, implementation, and evaluation of intervention programs that address the needs of at-risk students.
- Performs a variety of duties to assist in the managing of the school..
- Assists the Superintendent in providing instructional leadership to the school.
- Supervises, assists, and evaluates the performance of designated certificated and/or classified personnel; assigns duties to faculty and staff as appropriate to meet school objectives; assists with the recruiting, interviewing, and selection of new faculty and staff.
- Develops and administers disciplinary procedures in accordance with district policies and state laws; receives referrals and confers with students, parents, teachers, community agencies, and law enforcement; responds to and resolves parent, student, and staff concerns and complaints; serves on discipline or expulsion panels as assigned.
- Supervises students on campus before and after school; monitors students during lunch, recess, passing periods, and other activities; instructs students in appropriate behavior; disciplines students in accordance with established guidelines.
- Monitors and organizes attendance functions; prepares letters, calls parents, and attends meetings as needed, regarding absent or tardy students; provides leadership for attendance improvement efforts.
- Provides direction to a variety of faculty, staff, and student programs and services; participates in formal and informal classroom visitations and observations; provides recommendations and suggestions for improvement as appropriate.
- Participates as needed in Individual Educational Plan meetings and Student Study Teams.
- Liaison to the after school program in collaboration with school staff and/or personnel from outside agencies.
- Liaison to student government, extracurricular activities, the student athletics program, and other competitive or performance programs and events. Supervises activities, including evening activities, as assigned.
- Participates in interviewing, selecting, hiring, and supervising of personnel involved with a variety of student activities.
- Attends meetings of parent and other groups; provides supervision for afternoon and evening activities.
- Works with the Superintendent to establish a safe and secure learning environment for students. Develops plans for emergency situations in collaboration with other administrators,

staff, and public safety agencies; directs the work of yard duty staff and help plans and debriefs emergency drills; updates the school safety plan.

- Prepares and maintains a variety of district, county, state, and federal records and reports; directs preparation of records and reports by staff.
- Participates in administrative meetings and training to improve administrative skills; maintains current knowledge of the district's adopted curriculum.
- Performs other duties as assigned.

KNOWLEDGE AND ABILITIES:

- Establishes and maintains productive, collaborative relationships with others.
- Relates to students with mutual respect while carrying out a positive and effective disciplinary program.
- Models district standards of ethics, confidentiality, and professionalism.
- Meets schedules and deadlines.
- Plans and organizes work.
- Analyzes and interprets assessment results for the purpose of designing and modifying instruction.
- Follows through with directives.
- Performs a wide variety of specialized tasks; interprets and applies rules and regulations as appropriate.
- Applies knowledge of school law and district policy.
- Operates office equipment including a computer with a variety of software related to job requirements.
 - Applies knowledge of best practices in curriculum, instruction, and assessment, and methods of supporting and extending instruction and student learning.
 - Creates an environment where children from diverse backgrounds are comfortable and experience success.
 - Builds relationships with families.
 - Completes work before deadlines despite constant interruptions.
 - Reads, interprets, applies, and explains rules, regulations, policies, and procedures.
 - Maintains consistent, punctual, and regular attendance.
 - Demonstrates knowledge of correct English grammar and usage.
 - Prepares and delivers oral presentations to groups.
 - Defines problems, collects data, establishes facts, and draws valid conclusions.
 - Maintains a safe and orderly learning environment.
- Uses effective interpersonal skills including tact, patience, and courtesy

DESIRABLE QUALIFICATIONS:

- Energetic and positive approach to responsibilities.
- Drive to attain results; proven experience and effectiveness in improving student achievement in classroom and/or school.
- Has a positive attitude; demonstrates compassion.
- Self-motivated; able to accept criticism and grow as a result
- Strong communication and organizational skills.
- Valid California drivers' license and ability to drive a car to perform job requirements.

EDUCATION AND EXPERIENCE

- Valid California teaching credential.
- Minimum of 3 years of classroom teaching experience.
- Minimum of 3 years' experience working in an administrative position

PHYSICAL DEMANDS:

- Hear and speak to make presentations, and exchange information in person and on the telephone.
- Communicate so others will be able to clearly understand normal conversation.
- Dexterity of hands and fingers to operate a computer keyboard and manipulate paper.
- See to read, prepare documents and reports, and to observe students.
- Able to return to a task after interruption.
- Sit or stand for extended periods of time, in both indoor and outdoor environments.
- Stamina to work a full day and then supervise evening events or attend meetings.
- Work at a desk, conference table, small student classroom table, or in meetings in various configurations.
- Hear and understand speech at normal levels.
- Kneel, bend at the waist, and reach overhead, above the shoulders, and horizontally.
- Lifting, carrying, pushing or pulling moderately heavy objects.

Nov 2023

DRAFT

2023-2025 CERTIFICATED MANAGEMENT SALARY SCHEDULE

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
A																				
High School Principal and K-8 Principal																				
215	91,787	94,082	96,434	98,845	101,316	103,849	106,445	109,106	111,834	114,630	115,776	116,934	121,611	122,827	124,056	126,476	127,741	129,018	131,535	
5%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	1%	1%	4%	1%	1%	4%	1%	1%	4.00%	4.00%

B																				
High School Vice Principal																				
210	87,417	89,602	91,842	94,138	96,492	98,904	101,376	103,911	106,509	109,171	110,263	111,366	113,538	114,674	115,820	118,080	119,261	120,453	122,803	
5.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.5%	2.5%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	4.0%

C K-8 Principal NIA 9/7/2017 Moved to Range A
215

D																				
Elementary Principal																				
205	75,377	77,262	79,193	81,173	83,203	85,283	87,415	89,600	91,840	94,136	95,078	96,028	97,902	98,881	99,869	101,818	102,836	103,864	105,890	
5.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.5%	2.5%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	4.0%

E Psychologist Daily Rate based on 195 days per year at 8 hours per day. There is 2.5% between steps

195	75,859	77,756	79,699	81,692	83,734	85,828	87,973	90,173	92,427	94,738	95,685	96,642	98,527	99,512	100,508	102,468	103,493	104,528	106,567	
Daily Rate	389.02	398.75	408.72	418.93	429.41	440.14	451.15	462.42	473.98	485.83	490.69	495.60	505.27	510.32	515.42	525.48	530.73	536.04	546.50	
5.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.5%	2.5%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	1.0%	1.0%	4.0%	4.0%

F Licensed Speech Therapist Based on 184 days per year at 8 hours per day

184	79,455	81,441	83,478	85,564	87,703	89,896	92,143	94,447	96,808	99,228	100,220	101,222	103,197	104,229	105,271	107,325	108,398	109,483	111,618	
Daily Rate	431.82	442.61	453.68	465.02	476.65	488.57	500.78	513.30	526.13	539.28	544.67	550.12	560.85	566.46	572.13	583.29	589.12	595.02	606.62	

G Dean of Students
215 87,364 89,548 91,787 94,082 96,434 98,845 101,316 103,849 106,445 109,106 110,197 112,401 114,649 116,942 119,281 121,667
Principal: Masters Required
Doctorate - \$1,800

Revised: 12/4/2023
Effective: 12/1/2023
Board Approved: 12/13/2023

3 pending

* = addition