

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**March 13, 2024**  
**6:00 p.m. Closed Session**  
**6:30 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 4-7 A. February 14, 2024 Regular Meeting

**6. PUBLIC COMMENT** – Anyone wishing to address the Board on Items listed under Closed Session on the agenda may do so at this time. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

**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

If Closed Session is not completed before 6:30 p.m., it will resume immediately following the open session/regular meeting.

**RECONVENE TO OPEN SESSION**

**7. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**

**8. PARENT ASSOCIATIONS REPORTS**

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

**10. STUDENT REPRESENTATIVE REPORTS AND RECOGNITION**

- A. Recognition of Taryn Roush; winner of the Second Interim Budget Cover Art Contest
- B. ASB
- C. FFA

**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. DEAN OF STUDENTS' 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. Second Interim Budget Presentation (refer to Action Item 14 B)

G. BOARD MEMBER REPORTS:

**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.

- A. Approve Inter-District Agreement Request(s) for the 2023-2024 and 2024-2025 school years
- B. Approve AP Vendor Check Register and Purchase Order Listing February 1, 2024 – February 29, 2024
- C. Approve Surplus of Damaged Electronic/Computer Equipment

**14. ACTION ITEMS**

- A. Approve Transportation Service Plan 23-24
- B. Approve Second Interim Budget
- C. Approve purchase of Project Wayfinder for BES in the amount of \$22,126.12 using Lottery Funds
- D. Approve payment of remaining balance for the Modular Classroom purchase from 2020
- E. Adopt Resolution 2023-2024 #07 to transfer funds from Fund 01 to Fund 17
- F. Approve MOU with BCOE for SY 2024-2025 Internet Service
- G. Approve the 2024-2025, 2025-2026, and 2026-2027 School Calendars

**15. PERSONNEL ACTION**

- Pg 217 A. Approve moving funding for one certificated teacher position from ESSER resources to the Learning Recovery Block Grant Resource
- Pg 218 B. Approve George Guerro as the 2023-2024 coach for the BHS Track team
- C. Accept resignation of BES Multi Subject Teacher, Justine Speegle, effective May 30, 2024

**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  
February 14, 2024

**OPEN SESSION**

**CALL TO ORDER** – President Brown called the meeting to order at 6:00 p.m.

**ROLL CALL** - Board members present: Sean Avram, Jonna Phillips, M. America Navarro, and Linda Brown were present. Board members absent: Melissa A. Atteberry was absent.

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

**APPROVAL OF AGENDA – (with Amendments listed below)**

Consent Agenda Item 13 A – Approve Amended Inter-District Agreement Request(s)

Add Personnel Action Item 15 P – Accept removal from the classroom of SDC teacher, Abigail Smith, effective 02/09/2024 per the Commission on Teacher Credentialing

The Board approved the agenda as presented with Amendments. MSCU (Avram/Navarro) 4/0/1

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

**APPROVAL OF MINUTES**

The Board approved the minutes from the Regular Board Meeting on January 10, 2024 as written. MSCU (Phillips/Navarro) 4/0/1

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

**PUBLIC COMMENT (Closed Session Items)** - None

**The Board adjourned into Closed Session at 6:02 p.m.**

**CLOSED SESSION**

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

**Closed Session was adjourned at 6:55 p.m. and the Board reconvened to Open Session at 6:55 p.m.**

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Beverly Landers, Dean of Students; Tracey McPeters, 6-8 and RES Principal

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

**PARENT ASSOCIATIONS REPORTS** – None

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

**STUDENT REPRESENTATIVE REPORTS**

ASB REPORT – None

FFA REPORT – None

**PUBLIC COMMENT**- None

**REPORTS**

DEAN OF STUDENTS’ REPORT: Beverly Landers read her report and submitted it for the record.

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

HIGH SCHOOL PRINCIPAL’S REPORT: Doug Kaelin reported that the CSF field trip to Stanford was a success. Eleven students participated in the Academic Decathlon, and various medals were won. Four projects from our high school students will be shown at the BCOE Art Show. The Cheerleaders put on a MORP dance that was not well attended, but the students had a good time. The FFA Rib Dinner sold out. Girls Basketball is in a playoff game tonight. The Boys Basketball team won last night’s game and is moving forward in the playoffs. The Girls Wrestling team won the Division 5 meet and will move on to Masters. The high school counselor is working on next year’s master schedule and the students are picking their classes. There are new sections that are now articulated with Butte College. Upward Bound interviews are in progress. The FFA State Convention is coming up soon. Behavior is good and the average attendance is 94%. Progress Reports come out Friday. Spring sports are starting soon. Baseball and Softball will both host home tournaments this season. The Boosters are paying to remodel the softball field dugouts. The new Golf team will practice three days a week at the Table Mountain Golf Course. The community has donated golf clubs, the Boosters will pay for polo shirts and hats, and the Shifflet Brothers are sponsoring windbreakers.

M/O/T/, FOOD SERVICE DIRECTOR’S REPORT: John Strattard’s previously submitted report was reviewed.

SUPERINTENDENT’S REPORT: Doug Kaelin reported that we are expecting the new bus to be delivered sometime in March. The playground equipment installation has been delayed due to weather. The fencing project will be complete once a camera and buzzer have been installed at Biggs Elementary.

CBO’S REPORT: Analyn Dyer’s previously submitted report was reviewed.

BOARD MEMBER REPORTS: Nothing from the Board

**CONSENT AGENDA:**

The Board approved the Consent Agenda Items A and B. MSCU (Navarro/Phillips) 4/0/1

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

- A. Approve Inter-District Agreement Request(s) for the 2023-2024 and 2024-2025 school years - Updated attachment submitted
- B. Approve AP Vendor Check Register and Purchase Order Listing January 1, 2024 – January 31, 2024

**ACTION ITEMS:**

The Board approved Action Items A-G. MSCU (Phillips/Avram) 4/0/1

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

- A. Approve Revised College and Career Access Pathways Partnership Agreement with Butte-Glenn Community College District
- B. Approve attendance at the 2024 Convergence conference for Speech and Language Pathologist, Melissa Green. Funding of \$1,615.79 will come from Medi-Cal Billing Resource.
- C. Accept Agricultural Career Technical Education Incentive Grant in the amount of \$14,497
- D. Approve overnight field trip for the 2024 FFA State Leadership Conference in Sacramento
- E. Approve the Biggs Elementary security fences amended expenses in the amount of \$31,400
- F. Approve Annual Certification of Temporary Athletic Coaches:  
The Board is certifying to the State Board of Education that the walk-on coaches have been properly certified. Administration assures the Board that all coaches have been hired according to the Title 5 regulations.
- G. Approve updated Safety Plans for Biggs Elementary School, Biggs High School, and Richvale Elementary School

**PERSONNEL ACTION ITEMS:**

The Board approved Personnel Action Items A-P. MSCU (Navarro/Avram) 4/0/1

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

- A. Approve Deanna DeLany as a Substitute Instructional Aide
- B. Approve Crystal Haury as a Certificated Substitute Teacher
- C. Approve Julie Clark as a Certificated Substitute Teacher
- D. Approve Donna Cyr as a Classified Substitute
- E. Approve the position of Temporary Special Circumstances Aide (6 hrs.) at Biggs Elementary School for the remainder of the 2023-2024 school year

- F. Approve Rebecca Cowan as Temporary Special Circumstances Aide at Biggs Elementary School
- G. Approve separation of probationary employee Cynthia Montes, BHS Light Maintenance/Custodian/Grounds, effective 1/24/2024
- H. Approve Marisol Topete as BHS Light Maintenance/Custodian/Grounds effective 2/1/2024
- I. Approve Mark Felkins as walk-on Assistant Softball Coach
- J. Approve Jon Smith, Kameron Smith, and Riley Rutherford as walk-on Assistant Baseball Coaches
- K. Accept Resignation/Retirement of Certificated employee Heidi Cammack effective 6/30/2024
- L. Accept Resignation/Retirement of Certificated employee Wendy Hansen effective 6/30/2024
- M. Accept Resignation/Retirement of Certificated employee Carol Frink effective 6/30/2024
- N. Accept Resignation/Retirement of Certificated employee Tammie Loftin effective 6/30/2024
- O. Approve Nora Reale as a Long Term Roving Certificated Substitute Teacher for Biggs Elementary School for the remainder of the 2023-2024 school year. ESSER funds will be utilized.
- P. Accept removal from the classroom of SDC teacher, Abigail Smith, effective 02/09/2024 per the Commission on Teacher Credentialing

**INFORMATION ITEMS:**

- A. LCAP mid-year update: Progress is being made toward our goals.
- B. Plan Night of the Stars: The Board will host NOTS on May 1, 2024.
- C. Review Del Reeder Scholarship for 2024: Last year’s application looks good. The Board would like them due on April 9, 2024.
- D. BCOE Superintendent’s High School Art Show 2024: Entries from our students were acknowledged.

**FUTURE ITEMS FOR DISCUSSION** – Calendars for the next three school years are in development.

**ADJOURNMENT – 7:38 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 are still patiently waiting for the delivery of a brand new bus. *(no new info on ETA)*
- b. We have completed the most recent 45, 90-day bus inspections.
- c. All busses are currently road worthy and running well.
- d. We will have three Bus Drivers That have just completed their training class for continued education. We will also have a newer employee that has just completed her first twenty hours of bus driving classroom education and is working on acquiring her learners permit so she can start her behind the wheel training.

### 2. Grounds

- a. Our maintenance, transportation & grounds staff are continuing to work together to maintain the districts grounds.
- b. We are currently accepting applications for the Grounds/bus/custodial position.
- c. The fencing project at Biggs Elementary is almost complete, but requires a few adjustments and repairs. The Richvale fencing project is Progressing and we hope it will be complete by spring break.
- d. We are still hoping for dry weather so that the playground installation projects can continue at Biggs and Richvale Elementary
- e.

### 3. Maintenance

- a. The district's fiber optic re-cabling project is proceeding. Once BCOE has completed the configuration of the new switches to the network, the new fiber optic lines can be connected.
- b. Our maintenance staff have been feverishly tackling various minor repairs around the District.

### 4. Food service

- a. The new walk in refrigerator and freezer for the Biggs Elementary Cafeteria has been delivered to the installer. We are in the process of scheduling installation around the summer school schedule.
- b. We are continuing to monitor supply chain disruption and are trying very hard to minimize substitutions.
- c. The Addition our salad & sandwich bar for the middle school students is proving successful our student lunch participation has increased 9% in January and another 1% in February.
- d. We are in the process of planning the summer meal program, more information to follow in next month's report.





# BIGGS UNIFIED SCHOOL DISTRICT



## SECOND INTERIM FISCAL YEAR 2023-2024



March 13<sup>th</sup>, 2024  
Board Presentation

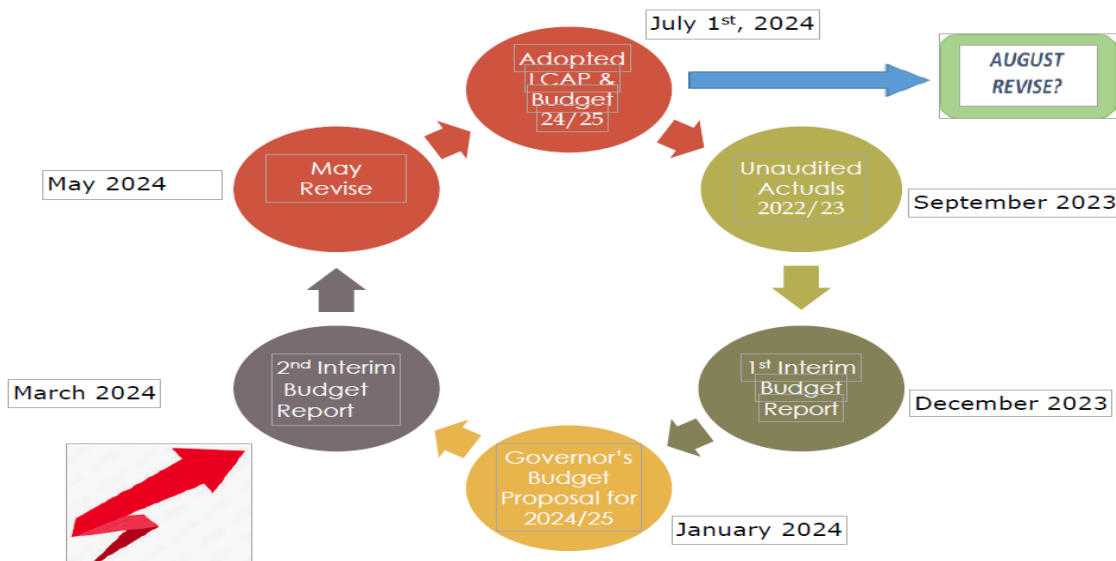
Cover created by: Taryn Roush BHS, Grade 12

# Information and Assumptions

## Interim Report Certification

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 according to Education Code Section 33127. The Second Interim Report for 2023-24 shows the financial condition of the District as of January 31, 2024. The budget assumptions used and the resulting multi-year projections attached to this report recommend the board approve a Positive Certification for the District.

## FINANCIAL REPORTING CYCLE



## Enrollment and Average Daily Attendance

The Second Interim enrollment projection was changed by 5 from the First Interim Report projected at 548. The Average Daily Attendance decreased from 522.64 to 517.38 from the First Interim Report.

School Year	Enrollment	Change	ADA	% ADA Factor
2018-19	624	0	0	0%
2019-20	605	(19)	563	93%
2020-21	565	(40)	565	100%
2021-22	574	9	536	93%
2022-23	532	(42)	492	93%
2023-24	543	11	517	95%
2024-25 *	541	(2)	509	94%
2025-26 *	549	8	516	94%
<b>TOTAL</b>	<b>4533</b>		<b>3698</b>	<b>94%</b>

*\*Projection*

**Historical ADA Ratio - 94%**

*Any increased or decreased adjustments based on CALPADS and attendance report data will be reflected in future reports when available.*

**Enrollment by Grade Level**

Grade	Adopted Budget	1st Interim	2nd Interim	<b>SY24/25</b>	<b>SY25/26</b>
TK	10	11	10	12	12
K	40	35	36	38	38
1	40	43	41	41	41
2	35	34	33	41	41
3	41	43	42	33	41
4	40	44	42	42	33
5	37	43	42	42	42
6	40	44	45	42	42
7	40	36	37	45	42
8	43	42	43	37	45
9	50	55	54	43	37
10	41	37	38	54	43
11	39	35	33	38	54
12	51	46	47	33	38
<b>TOTAL</b>	<b>547</b>	<b>548</b>	<b>543</b>	<b>541</b>	<b>549</b>

*SY24/25 & SY25/26- Projections*

**Revenue Budget Updates**

**Local Control Funding Formula (LCFF)**

**\$ 5,619**

The Second Interim Report reflects LCFF Revenue of \$7,218,313 or an increase of \$ 5,619 from the First Interim Report reflects an update on the latest version of the LCFF Calculator.

**Federal Revenue**

**\$258,495**

The Second Interim Report reflects Federal Revenue of \$2,675,666 or an increase of \$258,495 from the First Interim Report. These changes represent One-time COVID-19 funds adjustments, particularly ESSER funds with expenditures timeline expires 9/30/2024.

**Other State Revenue**

**\$ 15,258**

The Second Interim Report reflects Other State Revenue for \$1,091,181 or an increase of \$15,258 from the First Interim Report representing Special Education Revenue.

**Other Local Revenue**

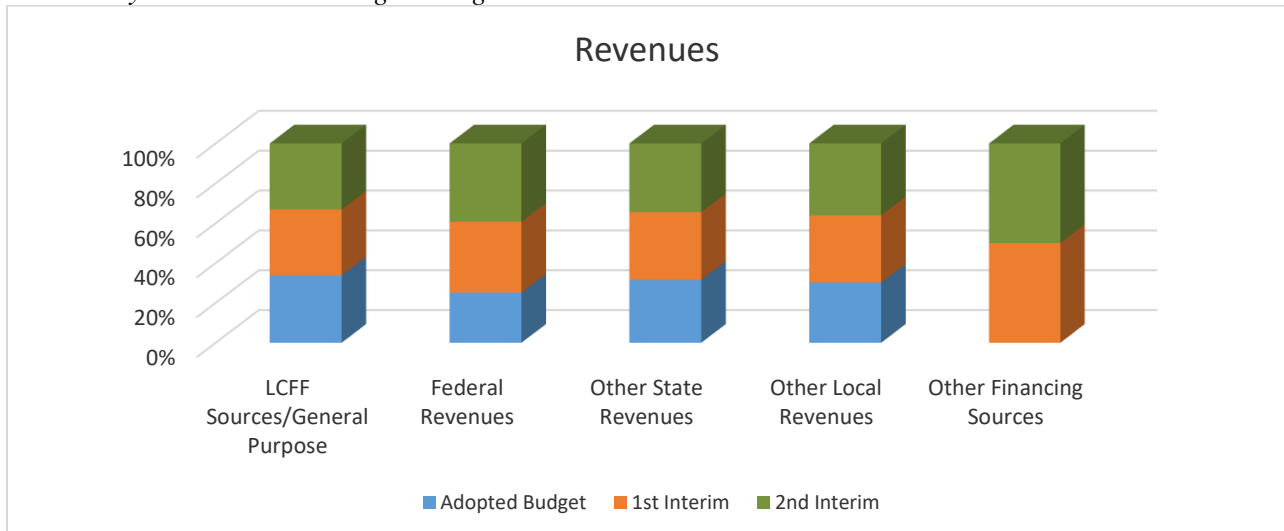
**\$26,005**

The Second Interim Report reflects Local Revenue of \$388,809 or an increase of \$26,005 from the First Interim Report. These represent the actual interest income from the Butte County Treasury of \$21,085 and the increase in Special Education Revenue of \$4,920

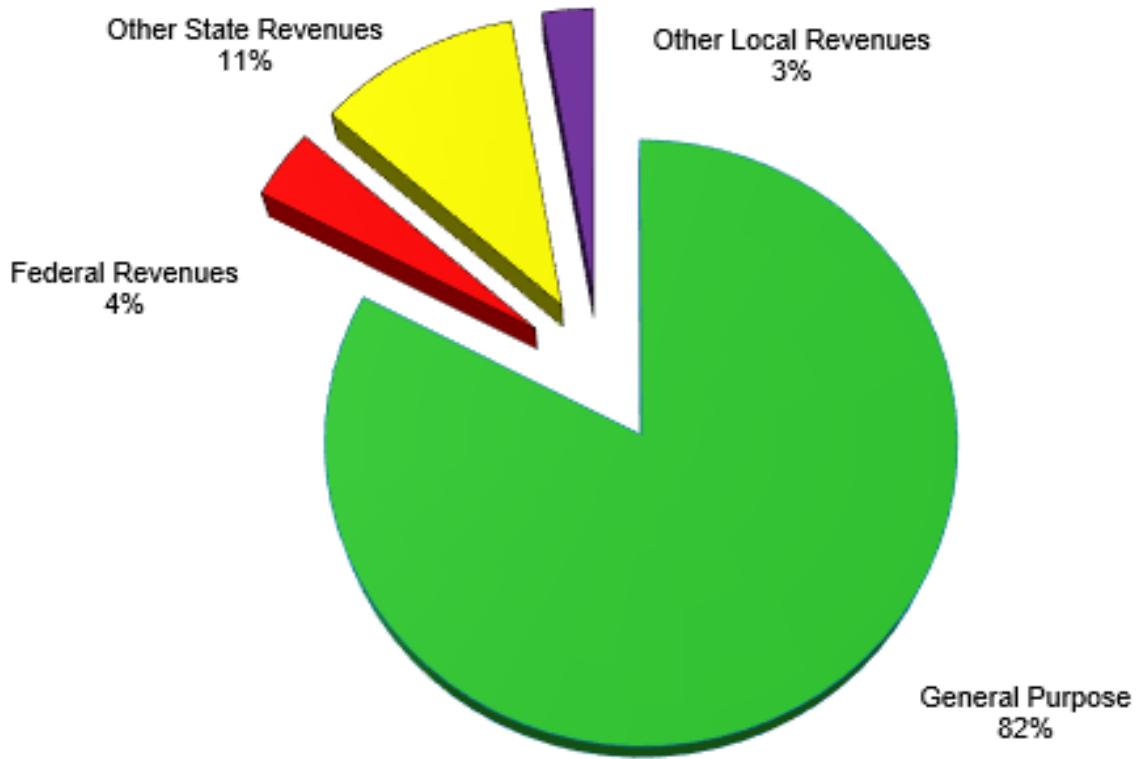
The following are comparative data from the Adopted Budget, the First Interim Report versus the Second Interim Report Total Revenues.

Description	Adopted Budget	1st Interim	2nd Interim	Changes (1st vs 2nd )
LCFF Sources/General	\$ 7,370,520	\$7,212,694	\$7,218,313	\$5,619
Federal Revenues	\$ 1,714,923	\$2,417,171	\$2,675,666	\$258,495
Other State Revenues	\$ 999,773	\$1,075,923	\$1,091,181	\$15,258
Other Local Revenues	\$ 325,453	\$362,804	\$388,809	\$26,005
Other Financing Sources		\$103,577	\$103,577	\$0
<b>TOTAL</b>	<b>\$10,410,669</b>	<b>\$11,172,169</b>	<b>\$11,477,546</b>	<b>\$305,377</b>

*Note: The Other Financing Sources Revenue represents the Insurance proceeds from the Richvale Elementary School water leakage in August 2023.*



The illustrated data below represents the Second Interim Total Revenues of \$11,477,546

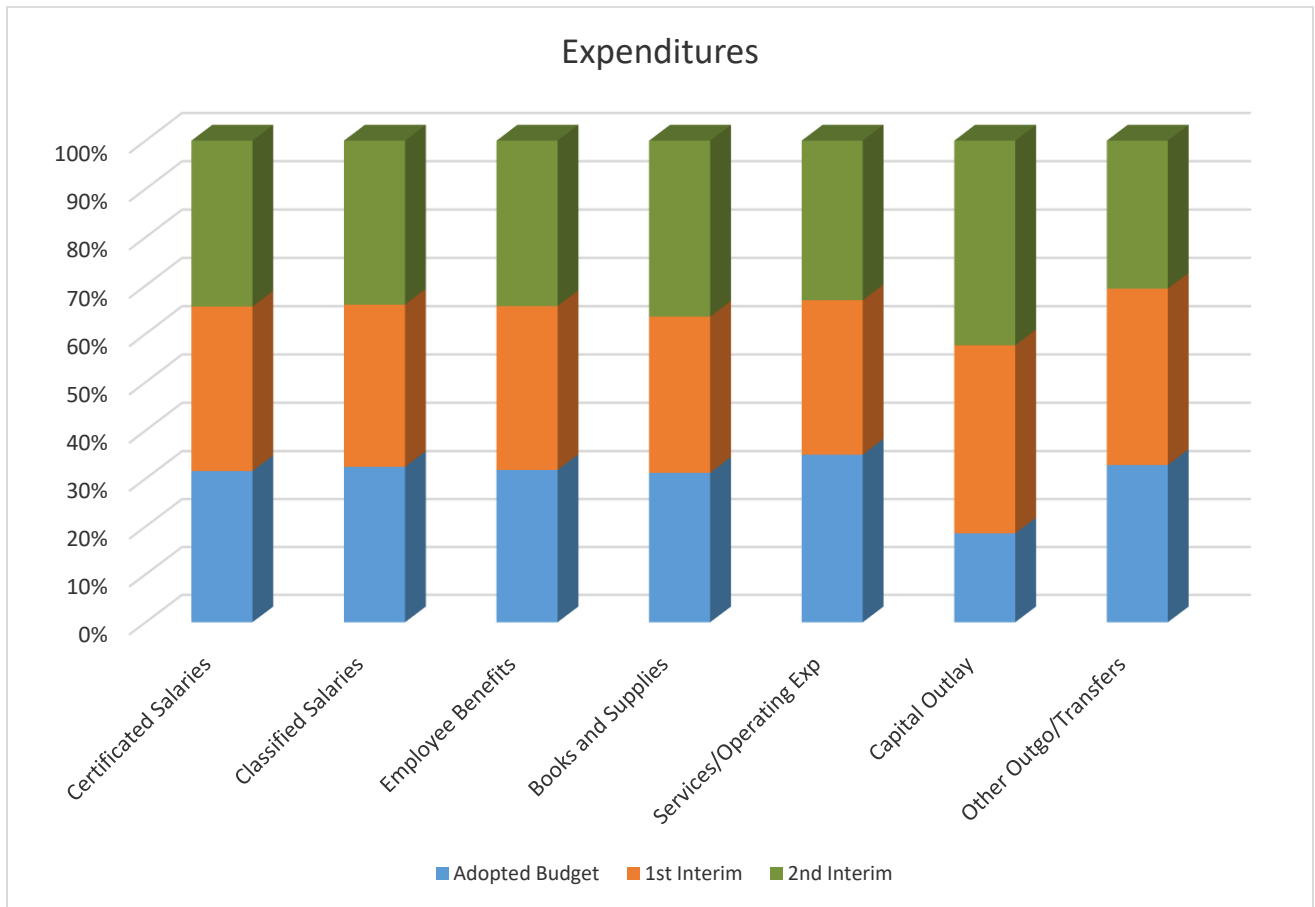


### **Expenditure Budget Increases**

The General Fund's projected expenditure budget reflects an increase of approximately \$149,745 from the First Interim Report. An increase of \$29,713 in Certificated Salaries represents the long-term roving substitute and regular substitute to various staff resignations and current vacancies. Classified Salaries represent temporary para-educator for special education. Benefits costs increase due to changes in both Certificated and Classified Salaries. Books, Materials, and Supplies increased by \$98,135 using one-time funds. Services and Other Operating expenditures increase by \$49,244 due to ongoing one-time related expenses. Increase in Capital Outlay by \$90,775 due to change orders on fences and cable equipment expenditures. Other Outgoing expenditures **decrease** by \$ 150,538 representing a reduction in Special Education- Tuition transfer to the County Office.

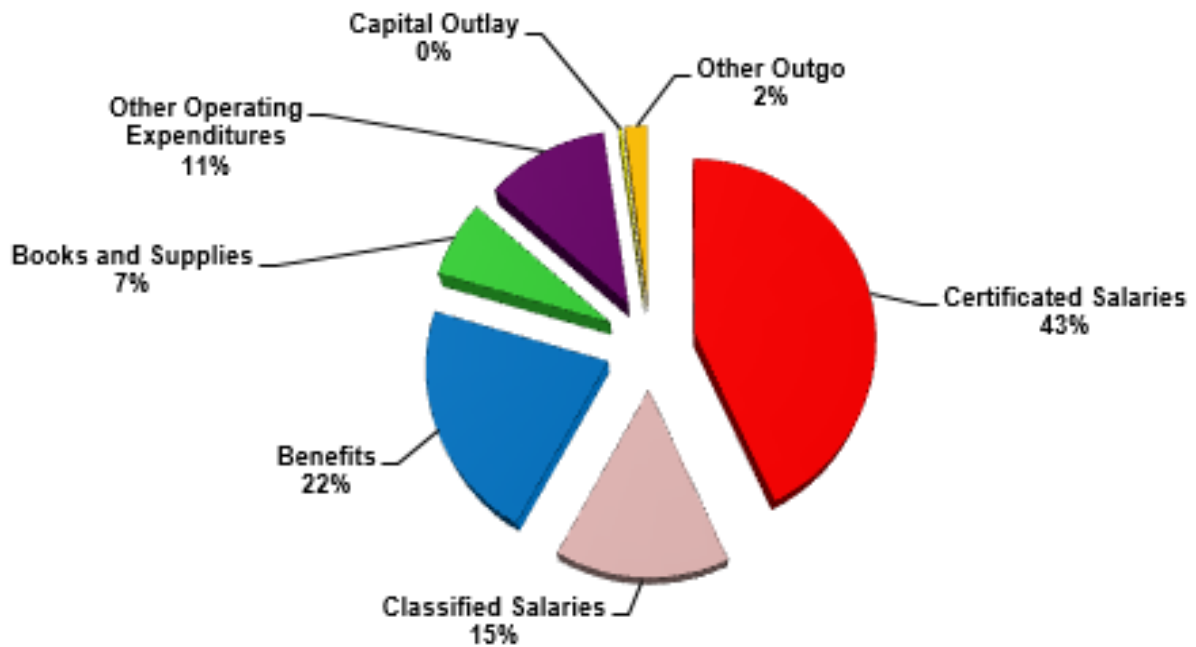
The following are comparative data illustrating the changes from the Adopted Budget, the First Interim, and the Second Interim Report Total Expenditures.

Description	Adopted Budget	1st Interim	2nd Interim	Changes (1st vs 2nd)
Certificated Salaries	3,284,224	3,539,972	\$3,569,685	\$29,713
Classified Salaries	1,303,442	1,348,724	\$1,362,923	\$14,199
Employee Benefits	2,076,589	2,216,910	\$2,235,127	\$18,217
Books and Supplies	748,275	775,207	\$873,342	\$98,135
Services/Operating Exp	1,680,366	1,536,858	\$1,586,102	\$49,244
Capital Outlay	508,335	1,069,059	\$1,159,834	90,775
Other Outgo/Transfers	840,995	934,635	\$784,097	(150,538)
<b>TOTAL</b>	<b>\$10,442,226</b>	<b>\$11,421,365</b>	<b>\$11,571,110</b>	<b>\$149,745</b>





The illustrated data below represents the Second Interim Total Expenditures of \$11,571,110



### Ending Fund Balance

The 2022/23 Audited Actuals reflect an Ending Fund Balance of \$6,082,448 while the Second Interim Report projects an ending fund balance of \$ 5,988,884 as of June 30, 2024.

### Reserve for Economic Uncertainties (REU)

The budget reflected in the Second Interim Report includes a State-required amount equal to Four (4) percent of the general fund expenditures. The district operating Budget Reserves for Economic Uncertainties is 8% (An additional 4% District Board Policy) greater than the State requirement and represent a total of \$925,689. This is to accommodate fluctuations in school revenues and expenditures which are greatly affected by variables beyond the district's control.

Description	Adopted Budget	1st Interim	2nd Interim	Changes (1st vs 2nd )
Revenues	10,410,669	11,172,169	\$11,477,546	\$305,377
Expenditures	10,442,226	11,421,365	\$11,571,110	\$149,745
Net Increase (Decrease)	(31,557)	(249,196)	(93,564)	155,632
Beginning Fund Balance	4,572,251	6,082,448	\$6,082,448	\$0
Ending Fund Balance	\$4,540,694	\$5,833,252	\$5,988,884	\$155,632

*\*Adopted Budget Beginning Balance from Estimated Actuals Report*

*\* First Interim Beginning Balance from Unaudited Actuals Report*

*\* Second Interim Beginning Balance from Audited Report*

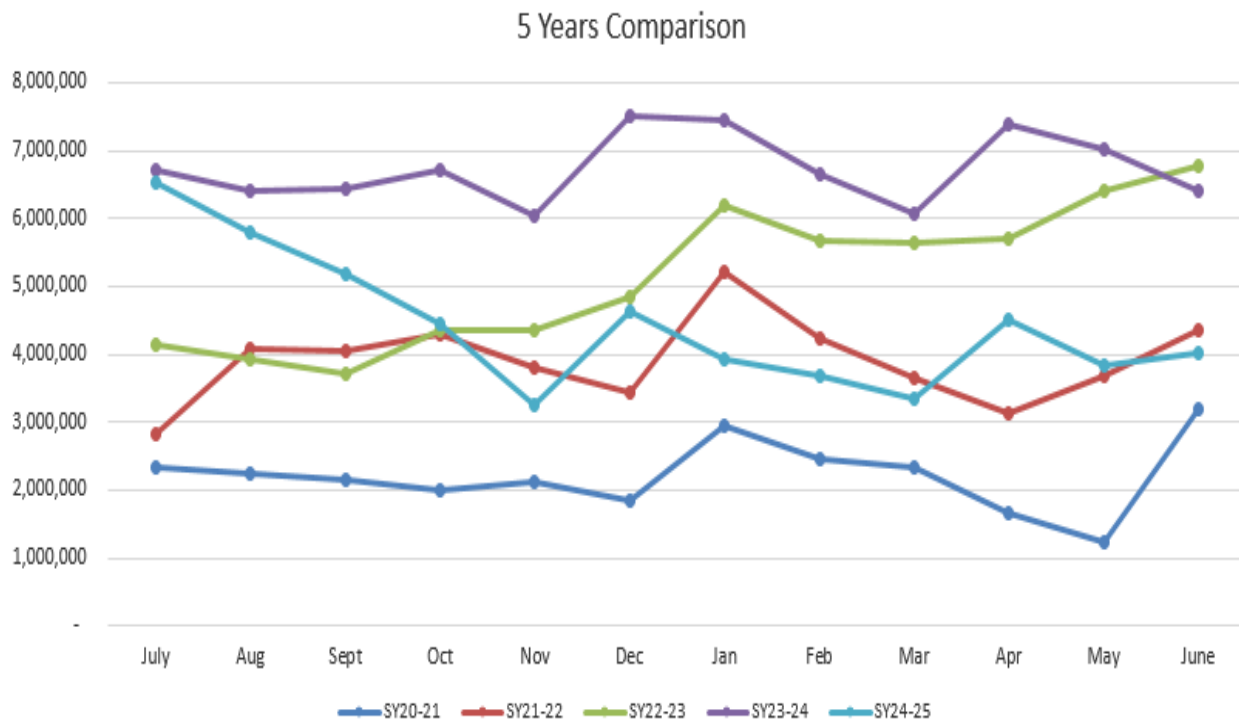
Illustrated below is a detailed description of the General Fund balance components:

Description	Amount
Revolving Fund/Nonspendable	\$24,121
Restricted Programs	\$1,453,403
*CalSTRS & CalPERS Pension Costs	\$138,139
School Facilities	\$1,427,432
Independent Study Audit Compliance	\$212,957
*Reserved for Economic Uncertainties	\$925,689
*Unassigned	\$1,807,143
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$5,988,884</b>

\*Total Available Reserves \$ 2,870,971  
 Total Available Reserve by Percent **24.81%**  
 LEA Reserves Recommendation by the State - **17%**

**Cash Flow Summary**

The Cash Flow Summary Analysis reflects the district's projected ending cash balance of \$6,413,599 for June 30, 2024, and \$4,023,296 for June 30, 2025. The district is anticipating having a positive monthly cash balance for all months of the 2023-24 school year.





**Multi-Year Projections**

<b>Description</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
LCFF Sources	7,218,313	7,277,446	7,561,628
Federal Revenues	2,675,666	560,724	417,834
State Revenues	1,091,181	1,143,868	1,072,191
Local Revenues	388,809	365,475	363,501
Other Financing Sources	103,577		
<b>TOTAL</b>	<b>11,477,546</b>	<b>9,347,513</b>	<b>9,415,154</b>
Salaries and Benefits	7,167,735	6,931,373	7,271,358
Books and Supplies	873,342	464,205	666,077
Service/ Operating Exp	1,586,102	1,337,287	1,160,143
Capital Outlay	1,159,834		
Other Outgo/Transfers	784,097	780,221	780,012
<b>TOTAL</b>	<b>11,571,110</b>	<b>9,513,086</b>	<b>9,877,590</b>
Net Increase (Decrease)	<b>(93,564)</b>	<b>(165,573)</b>	<b>(462,436)</b>
Beginning Fund Balance	6,082,448	5,988,884	5,823,311
<b>Ending Fund Balance</b>	<b>5,988,884</b>	<b>5,823,311</b>	<b>5,360,875</b>

**Future Risk and Planning**

- Enrollment and ADA Uncertainty- future factors of declining enrollment
- Continue rising Special Education, operating costs, outside services, and aged school facilities.
- Fiscal Stabilization- The administration continuously and closely monitors 80% of the budget (employee salaries and benefits currently under one-time funding resources).

**Conclusion**

Despite the current year and the three-year projected deficit spending, the projections support that Biggs Unified School District will be able to meet its financial obligation for the current and subsequent two years. As the variables change through legislative action, and economic forecasts at the state or local level, the projections will be analyzed and adjusted as appropriate. The District will be able to maintain the State Reserve on a district-wide basis while continuing to work with the stakeholders and continuously implementing the community’s higher priorities.

# BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: March 13, 2024

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.

2023-2024 School Year                      From:                      To:                      Action                      New/Ongoing:

1. (8<sup>th</sup> Grade)                      Gridley                      Biggs                      Accept                      New

2024-2025 School Year                      From:                      To:                      Action                      New/Ongoing:

1. (TK)                      Gridley                      Biggs                      Accept                      New  
2. (2<sup>nd</sup> Grade)                      Gridley                      Biggs                      Accept                      New  
3. (4<sup>th</sup> Grade)                      Gridley                      Biggs                      Accept                      New  
4. (6<sup>th</sup> Grade)                      Gridley                      Biggs                      Accept                      New  
5. (9<sup>th</sup> Grade)                      Gridley                      Biggs                      Accept                      Ongoing  
6. (6<sup>th</sup> Grade)                      Biggs                      Chico                      Release                      Ongoing  
7. (1<sup>st</sup> Grade)                      Biggs                      Chico                      Release                      Ongoing  
8. (5<sup>th</sup> Grade)                      Biggs                      Thermalito                      Release                      Ongoing  
9. (11<sup>th</sup> Grade)                      Biggs                      OUHSD                      Release                      Ongoing  
10. (9<sup>th</sup> Grade)                      Biggs                      OUHSD                      Release                      Ongoing  
11. (9<sup>th</sup> Grade)                      Biggs                      Durham                      Deny Release                      New  
12. (6<sup>th</sup> Grade)                      Biggs                      Durham                      Deny Release                      New

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: March 13, 2024

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 February 1, 2024 through February 29, 2024  
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
3005-281158	30.00	Printed	01		TINA SINGLETON (TINA SINGLE - Payee)
3005-281159	230.40	Printed	01		Morch, Casey Y (001100 - Emp)
3005-281160	244.25	Printed	01		Strattard, John (001201 - Emp)
3005-281161	967.23	Printed	01		A Z Bus Sales Inc (100057/4)
3005-281162	206.62	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-281163	63.84	Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-281164	672.32	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-281165	519.02	Printed	01		AT&T (100086/1)
3005-281166	3,404.14	Printed	01		BOXHUB Inc. (100876/1)
3005-281167	20.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-281168	39.00	Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-281169	396.37	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-281170	149.03	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-281171	1,398.55	Printed	01		CONTINENTAL ATHLETICS (100170/1)
3005-281172	1,500.00	Printed	01		CSU CHICO REGIONAL & CONT ED (100563/1)
3005-281173	8,381.07	Printed	13		DANIELSEN COMPANY (100182/1)
3005-281174	3,623.28	Printed	01		DEMCO (100187/1)
3005-281175	15.00	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-281176	198.00	Printed	01		GUIDED READERS.COM (100742/1)
3005-281177	2,412.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-281178	615.05	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-281179	1,956.34	Printed	01		Lakeview Petroleum Co. (100304/3)
3005-281180	43.70	Printed	01		MACS MARKET (100318/1)
3005-281181	200.00	Printed	01		Manzanita Booster Club Manzanita Elementary School (100726/1)
3005-281182	425.00	Printed	01		MGM Transportation Inc. (100863/1)
3005-281183	1,438.31	Printed	01		OFFICE DEPOT (100358/1)
3005-281184	2,709.90	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-281185	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-281186	25,513.20	Printed	01		RIO BONITO RANCH INC (100394/1)
3005-281187	4,040.93	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-281188	459.97	Printed	01		TPX COMMUNICATIONS (100764/1)

61,967.52

Number of Items

31 Totals for Register 000471

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 = 2/1/2024, Ending Check Date = 2/29/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

2024 FUND-OBJ Expense Summary / Register 000471 (continued)

2024 FUND-OBJ Expense Summary / Register 000471

01-4300	9,474.81	
01-4303	1,956.34	
01-4400	3,404.14	
01-5200	1,515.00	
01-5606	20.00	
01-5800	26,933.66	
01-5807	69.00	
01-5808	95.00	
01-5900	978.99	
01-9110*		44,446.94-
<b>Totals for Fund 01</b>	<b>44,446.94</b>	<b>44,446.94-</b>
13-4300	1,210.89	
13-4700	16,309.69	
13-9110*		17,520.58-
<b>Totals for Fund 13</b>	<b>17,520.58</b>	<b>17,520.58-</b>
<b>Totals for Register 000471</b>	<b>61,967.52</b>	<b>61,967.52-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      61,967.52- Credit**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-281850	109.44	Printed	01		SHOES FOR CREWS (SHOES FOR C - Payee)
3005-281851	288.00	Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-281852	1,771.35	Printed	01		CITY OF BIGGS (100164/1)
3005-281853	451.44	Printed	01		CLARK & SONS (100165/1)
3005-281854	3,615.00	Printed	01		COST U LESS PLUMBING (100172/1)
3005-281855	625.00	Printed	01		E-Rate Advisors Inc. (100795/2)
3005-281856	97.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-281857	937.73	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-281858	601.25	Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-281859	325.00	Printed	01		ROCHELLE LAIRD (100302/1)
3005-281860	1,560.00	Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-281861	78,978.86	Printed	01		NORCAL FOOD EQUIPMENT (100354/1)
3005-281862	210.00	Printed	01		North State Water System (100827/1)
3005-281863	518.80	Printed	01		OFFICE DEPOT (100358/1)
3005-281864	3,000.00	Printed	01		Pitney Bowes Inc (100371/2)
3005-281865	1,295.76	Printed	01		RICHVALE SANITARY DISTRICT (100392/1)
3005-281866	7.02	Printed	01		Pape' Machinery, Inc. (100836/1)
3005-281867	314.00	Printed	01		WEVIDEO (100747/1)

94,705.65

Number of Items

18 Totals for Register 000472

2024 FUND-OBJ Expense Summary / Register 000472

01-4300	2,338.43	
01-5502	3,067.11	
01-5600	3,615.00	
01-5800	2,480.00	
01-5805	625.00	
01-5901	3,000.00	
01-6400	78,978.86	
01-9110*		94,104.40-
<b>Totals for Fund 01</b>	<b>94,104.40</b>	<b>94,104.40-</b>
25-5800	601.25	
25-9110*		601.25-
<b>Totals for Fund 25</b>	<b>601.25</b>	<b>601.25-</b>

2024 FUND-OBJ Expense Summary / Register 000472 (continued)

Totals for Register 000472	94,705.65	94,705.65-
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\* denotes System Generated entry

Net Change to Cash 9110	94,705.65- Credit
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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-282506	25.00	Printed	01		ANAHI ORTIZ-PEREZ (ANAHI ORTIZ - Payee)
3005-282507	25.00	Printed	01		AUDRINA LOPEZ (AUDRINA LOP - Payee)
3005-282508	25.00	Printed	01		AUSTIN STEELE (AUSTIN STEE - Payee)
3005-282509	150.00	Printed	73		CODY ROLES (CODY ROLES - Payee)
3005-282510	25.00	Printed	01		EVELYN ELIZARRARAZ HERNANDEZ (EVELYN ELIZ - Payee)
3005-282511	25.00	Printed	01		GABRIELA CAMACHO (GABRIELA CA - Payee)
3005-282512	35.00	Printed	01		GRADY KOZAK (GRADY KOZAK - Payee)
3005-282513	25.00	Printed	01		LILA VELASQUEZ (LILA VELASQ - Payee)
3005-282514	25.00	Printed	01		REBEKA COTE (REBEKA COTE - Payee)
3005-282515	25.00	Printed	01		THOMAS JOB (THOMAS JOB - Payee)
3005-282516	2,761.36	Printed	01		TRACEY MCPETERS (TRACEY MCPE - Payee)
3005-282517	30.00	Printed	01		TREINA MILLER (TREINA MILL - Payee)
3005-282518	15.53	Printed	13		Strattard, John (001201 - Emp)
3005-282519	25.00	Printed	01		Lair, Anne R (001382 - Emp)
3005-282520	129.86	Printed	01		Smith, Travis (001435 - Emp)
3005-282521	1,070.95	Printed	01		McPeters, Tracey (001462 - Emp)
3005-282522	120.66	Printed	01		Landers, Beverly (001468 - Emp)
3005-282523	594.64	Printed	01		A Z Bus Sales Inc (100057/4)
3005-282524	14.26	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-282525	32.00	Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-282526	639.00	Printed	01		California Speech Language Hearing Association (100882/1)
3005-282527	216.77	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-282528	3,375.00	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-282529	266.17	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-282530	5,926.61	Printed	01		CITY OF BIGGS (100164/1)
3005-282531	660.04	Printed	01		CompuGroup Medical, Inc (100796/1)
3005-282532	4,018.83	Printed	13		DANIELSEN COMPANY (100182/1)
3005-282533	517.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-282534	1,080.43	Printed	01		G & G Flooring (100879/1)
3005-282535	3,150.81	Printed	01		GRAINGER INC (100240/1)
3005-282536	1,827.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-282537	2,496.00	Printed	01		ITSAVVY (100273/1)
3005-282538	1,897.20	Printed	01		Kajeet, Inc. (100884/1)
3005-282539	3,323.54	Printed	01		Lakeview Petroleum Co. (100304/3)

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 = 2/1/2024, Ending Check Date = 2/29/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )



Register 000473 - 02/15/2024

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-282540	83.95 Printed	01		MACS MARKET (100318/1)
3005-282541	26.66 Printed	01		MJB SALES & SERVICE (100336/1)
3005-282542	763.50 Printed	01		OFFICE DEPOT (100358/1)
3005-282543	1,999.47 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-282544	1,309.07 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-282545	2,154.37 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-282546	80.42 Printed	01		THERAPY SHOPPE INC (100450/1)
3005-282547	199.32 Printed	01		VERIZON WIRELESS (100467/1)

41,190.92

Number of Items

42 Totals for Register 000473

2024 FUND-OBJ Expense Summary / Register 000473

01-4300	9,285.84	
01-4303	3,348.54	
01-5200	639.00	
01-5502	5,926.61	
01-5504	1,309.07	
01-5600	1,080.43	
01-5800	9,145.24	
01-5807	97.00	
01-5900	199.32	
01-9110*		31,025.22-
01-9580*		5.83-
<b>Totals for Fund 01</b>	<b>31,031.05</b>	<b>31,031.05-</b>
13-4300	150.49	
13-4700	9,865.21	
13-9110*		10,015.70-
<b>Totals for Fund 13</b>	<b>10,015.70</b>	<b>10,015.70-</b>
73-5800	150.00	
73-9110*		150.00-
<b>Totals for Fund 73</b>	<b>150.00</b>	<b>150.00-</b>
<b>Totals for Register 000473</b>	<b>41,196.75</b>	<b>41,196.75-</b>

2024 FUND-OBJ Expense Summary / Register 000473 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

41,190.92- Credit

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Register 000474 - 02/29/2024

Bank Account COUNTY - US Bank

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-283660	150.00	Printed	73		BRIANNA RODRIGUEZ (BRIANNA ROD - Payee)
3005-283661	25.00	Printed	01		EDWIN VERA-AGUILERA (EDWIN VERA- - Payee)
3005-283662	25.00	Printed	01		Laura Cockrell (Laura Cockr - Payee)
3005-283663	25.00	Printed	01		RYLAN JONES (RYLAN JONES - Payee)
3005-283664	25.00	Printed	01		VICTORIA PADILLA (VICTORIA PA - Payee)
3005-283665	507.07	Printed	01		Landers, Beverly (001468 - Emp)
3005-283666	439.94	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-283667	153.78	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-283668	536.24	Printed	01		CLARK & SONS (100165/1)
3005-283669	6,933.60	Printed	13		DANIELSEN COMPANY (100182/1)
3005-283670	1,450.92	Printed	01		Direct Sports, Inc (100770/1)
3005-283671	824.40	Printed	01		FRRPD (100707/1)
3005-283672	283.68	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-283673	11.62	Printed	01		GRAINGER INC (100240/1)
3005-283674	178.77	Printed	01		HUGHES PLYWOOD (100263/1)
3005-283675	1,428.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-283676	607.57	Printed	01		LAKESHORE LEARNING MATERIALS (100303/1)
3005-283677	747.51	Printed	01		Lakeview Petroleum Co. (100304/3)
3005-283678	125.00	Printed	01		Lozano Smith (100871/1)
3005-283679	59.96	Printed	01		OFFICE DEPOT (100358/1)
3005-283680	8,895.02	Printed	01		PG&E (100369/1)
3005-283681	2,571.36	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-283682	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-283683	2,058.66	Printed	01		STERLING DEARMOND (100741/1)
3005-283684	3,414.35	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-283685	375.00	Printed	01		University Enterprises Corp @ CSUSB (100885/1)

31,947.45

Number of Items

26 Totals for Register 000474

2024 FUND-OBJ Expense Summary / Register 000474

01-3701	2,058.66
01-4300	3,789.61
01-4303	747.51
01-5503	8,895.02

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 = 2/1/2024, Ending Check Date = 2/29/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

2024 FUND-OBJ Expense Summary / Register 000474 (continued)

01-5800	1,714.34	
01-5802	125.00	
01-5807	25.00	
01-5808	95.00	
01-9110*		17,450.14-
<b>Totals for Fund 01</b>	<b>17,450.14</b>	<b>17,450.14-</b>
13-4300	1,533.80	
13-4700	12,813.51	
13-9110*		14,347.31-
<b>Totals for Fund 13</b>	<b>14,347.31</b>	<b>14,347.31-</b>
73-5800	150.00	
73-9110*		150.00-
<b>Totals for Fund 73</b>	<b>150.00</b>	<b>150.00-</b>
<b>Totals for Register 000474</b>	<b>31,947.45</b>	<b>31,947.45-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      31,947.45- Credit**

2024 FUND-OBJ Expense Summary / Register 000474 (continued)

229,811.54

Number of Items

117 Totals for Org 006 - Biggs Unified School District

These are the old computers from the lab at BHS they are obsolete being 9 years old and no longer meeting the needs of the lab.

DELL	PRECISION T1700	C6V2D42
DELL	PRECISION T1700	C6V3D42
DELL	PRECISION T1700	C6V5D42
DELL	PRECISION T1700	C6V6D42
DELL	PRECISION T1700	C6V7D42
DELL	PRECISION T1700	C6V8D42
DELL	PRECISION T1700	C6V9D42
DELL	PRECISION T1700	C6VBD42
DELL	PRECISION T1700	C6Y8D42
DELL	PRECISION T1700	C6Y9D42
DELL	PRECISION T1700	C6YBD42
DELL	PRECISION T1700	C6Z2D42
DELL	PRECISION T1700	C6Z3D42
DELL	PRECISION T1700	C6Z4D42
DELL	PRECISION T1700	C6Z5D42
DELL	PRECISION T1700	C6Z6D42
DELL	PRECISION T1700	C6Z7D42
DELL	PRECISION T1700	C6Z8D42
DELL	PRECISION T1700	C6Z9D42
DELL	PRECISION T1700	C6ZBD42
DELL	PRECISION T1700	C786D42
DELL	PRECISION T1700	C787D42
DELL	PRECISION T1700	C788D42
DELL	PRECISION T1700	C789D42
DELL	PRECISION T1700	C78BD42
DELL	PRECISION T1700	C78CD42
DELL	PRECISION T1700	C792D42
DELL	PRECISION T1700	C793D42
DELL	PRECISION T1700	C794D42
DELL	PRECISION T1700	

# BIGGS UNIFIED SCHOOL DISTRICT

March 13, 2024

Item Number: 14 A

Item Title: Transportation Services Plan –Update for SY 2023-24

Presenter: Doug Kaelin, Superintendent

Attachments: Request for Proposal

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

The 2022-23 Enacted Budget included additional funds that school districts can receive to pay costs associated with providing home-to-school- transportation services. To receive these funds, the district adopted the Student Transportation Plan during the March 08, 2023 meeting after obtaining input from educational partners.

On or before April 01, 2024, the Student Transportation plan if any update has been made must be brought back to the Governing Board for approval.

## **Fiscal Impact:**

Based on the formula provided by the California Department of Education, The District will receive an additional \$66,309.80 intended for the Transportation Department.

## **Education Impact:**

This is the second year's plan due on April 1<sup>st</sup>, 2024. Students receiving either general education or special education transportation service, including unduplicated pupils –defined as students who are low socio-economic, English learners, or foster youth—will continue to receive district transportation service at no charge.

## **Recommendation:**

The Administration recommends the Board approve the Student Transportation Service Plan Update as presented.



# Biggs Unified School District Transportation Plan 2023-24

## Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Biggs Unified School District offers free home-to-school transportation to all students who qualify by living within their school of attendance boundaries and do not fall within the non-service zone. A non-service zone is 3/4 of a mile for the TK-5th grade and 1 mile for 6-12th grade.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

Biggs Unified School District offers transportation services in the least restrictive environment to all homeless students and pupils with disabilities.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Biggs Unified School District offers transportation services in the least restrictive environment to all homeless students, pupils with disabilities and students who receive free and reduced meals.

## Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

The transportation plan was discussed in a February 28, 2024 LCAP meeting, which included classified staff, teachers, parents, and administrators. The district also consulted with Butte County Air Quality Management District and B-Line (The Butte Regional Transit) during a meeting on February 15, 2024.

**Board Approval Date:** 03/13/2024 *(must be on or before April 1, 2024)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

**UPDATE**

**Transportation Services Allowance Calculations**

A. Total 2022-23 Transportation Expenses (Function 3600)	\$	591,917.99
B. Less Capital Outlay (Object 6xxx, Function 3600)	\$	291,594.99
C. Less Nonagency Expenditures (Goal 7110, 7150, Function 3600)	\$	-
D. Estimated 60% Reimbursement	\$	180,193.80
E. Less 2022-23 Transportation Add-on from LCFF:	\$	113,884.00
<b>Total HTS Transportation Reimbursement</b>	<b>\$</b>	<b>66,309.80</b>

**Expenditures and Other Financing Uses**

2000-2999: Classified Salaries	\$	135,505.19
3000-3999: Employee Benefits	\$	49,369.62
4000-4999: Books and Supplies	\$	77,546.80
5000-5999: Services and Other Operating Expenditures	\$	37,901.39
6000-6999: Capital Outlay	\$	291,594.99
7000-7999: Other Outgo	\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>591,917.99</b>

**LEA Board Approval Date (must be on or before April 1, 2024):** \_\_\_\_\_

Resources:

California Education Code (EC) Section 39800.1:

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=39800.1.&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=39800.1.&lawCode=EDC)

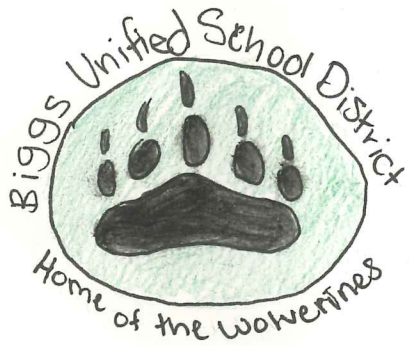
**California Education Code (EC) Section 41850.1:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=41850.1.&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41850.1.&lawCode=EDC)

**Home-to-School Transportation Reimbursement FAQs:**

<https://www.cde.ca.gov/ls/tn/tr/#TransportationServicePlan>

# BIGGS UNIFIED SCHOOL DISTRICT



## SECOND INTERIM FISCAL YEAR 2023-2024



## March 13<sup>th</sup>, 2024 Board Presentation

Cover created by: Taryn Roush BHS, Grade 12

# *Biggs Unified School District*

300 B STREET, BIGGS, CALIFORNIA 95917

(530)868-1281

## **2023-24 Second Interim Report and Multiyear Fiscal Projection**

**As of January 31, 2024**

Presented March 13, 2024

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 Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the County Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23 were approximately \$44 billion lower than anticipated. The large variance between the anticipated and actual tax collections was exacerbated by extending the due date of filing tax returns from Spring 2023 to Fall 2023. Despite the significant shortfall, the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

- \$13.1 billion in drawdown of reserves
- \$8.5 billion in funding reductions without cuts to Proposition 98 programs
- \$5.7 billion in borrowing
- \$5.1 billion in funding delays over three years
- \$3.4 billion in funding shifts from the General Fund to other funds
- \$2.1 billion in deferrals to payroll and University of California/California State University
- \$5.7 billion in withdrawals from the Public School System Stabilization Account (PSSSA)
- \$402 million in tax revenue proposals

Due to reduced state revenue projections, the Proposition 98 minimum guarantee for 2022-23 and 2023-24 are reduced by \$9.1 billion and \$2.7 billion from the 2023-24 Enacted Budget levels, respectively. Fortunately, based on the above measures, the Governor's Budget fully funds the estimated COLA for 2024-25 and avoids cuts to ongoing education programs. However, since the Legislative Analyst's Office's revenue projections are approximately \$24 billion **lower** than the Governor's Budget (\$4.5 billion difference in the minimum Proposition 98 guarantee), there are additional risks of further state budget shortfalls that may result in a combination of reductions to education spending and withdrawals from the Public School System Stabilization Account.

### **Local Control Funding Formula Factors**

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

<b>Description</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>LCFF COLAs (23-24 Gov. Proposal)</b>	8.13%	3.54%	3.31%
<b>LCFF COLAs (23-24 May Revision)</b>	8.22%	3.94%	3.29%
<b>LCFF COLAs (23-24 Enacted Budget)</b>	8.22%	3.94%	3.29%
<b>LCFF COLAs (23-24 First Interim)</b>	8.22%	3.94%	3.29%
<b>LCFF COLAs (23-24 Second Interim)</b>	8.22%	0.76%	2.73%

While the Governor’s Budget includes a 0.76% COLA to the LCFF, special education, and other various categorical programs, two data points are still outstanding that are needed to calculate the final statutory COLA for 2024-25. Once those two data points are factored in, it may result in a slight increase in the COLA.

### **Attendance Recovery & Instructional Continuity**

The Governor’s Budget proposes to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time for school districts and classroom-based charter schools. The proposal is made to help mitigate student learning loss relating to students being absent and allow school districts and eligible charter schools to recapture Average Daily Attendance (ADA) for students whose regular classroom-based program is temporarily interrupted. Illustrated below are the primary components of the Governor’s proposal:

- The program may be initiated at any time during the year and must have a signed agreement.
- The program is capped at 15 days per school year unless it is medically necessary, an emergency exists, or the student experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- The instructional content must be comparable to what a student would receive in their regular classroom-based instructional program but may be delivered remotely.
- ADA is capped at 15 days and is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
  - Attendance generated through these attendance recovery provisions could be used to make up lost attendance for apportionment, as well as to reduce a local educational agency’s chronic absenteeism rate.
  - Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
  - Expanded Learning Opportunity Program funds may be used if substantially equivalent to regular classroom-based instructional programs.
- For emergencies lasting longer than 5 days, LEAs would be required to offer remote instruction or support to enroll in a neighboring LEA



### **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 funding for 2024–25 is expected to decrease from \$938 million in 2023–24 to \$931 million in 2024–25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board-approved annual report that is posted on the district’s website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

### **Learning Recovery Emergency Block Grant (LREBG)**

Per the 2023-24 enacted state budget, the LREBG was reduced by 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 districts’\$616,961 total allocation. In addition, the Governor’s 2024-25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

- Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law
- Planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.
- Funds “not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028.”

### **Other Proposed Governor’s Budget Components**

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes \$2.1 billion to:
  - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated
  - Fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the

state and Childcare Providers United – California on rates paid to preschool and childcare providers. These rates will be renegotiated for 2024-25.

- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health support for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries, and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 2024-25.

### **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 from 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 before 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 money 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.
  - A revised balance in the Public School System Stabilization Account is estimated to be \$5.7 billion at the end of 23-24, which will continue to trigger the cap on district reserves in 24-25.
  - 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**

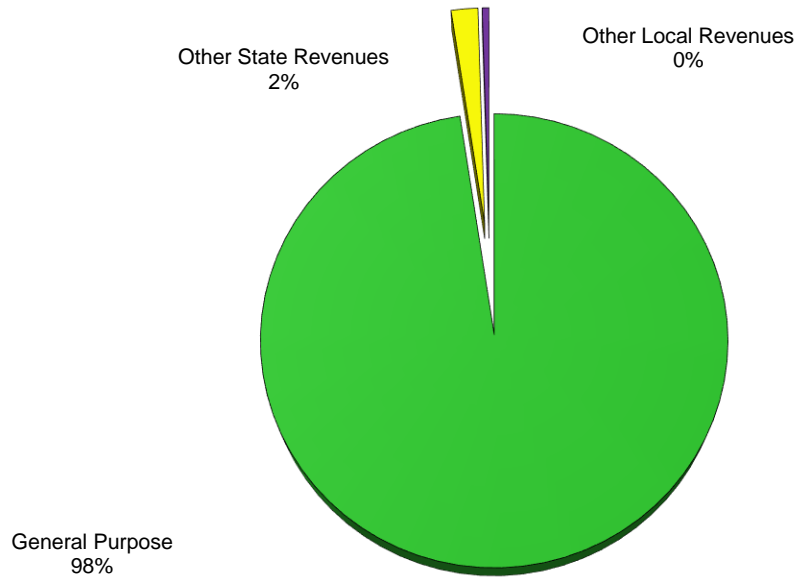
- ❖ Average Daily Attendance (ADA) is estimated at 517.38 (excludes COE ADA of (3.13\_)).
  - The funded ADA will be based on the prior year's funded ADA of 534.19
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 60%. The percentage 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**

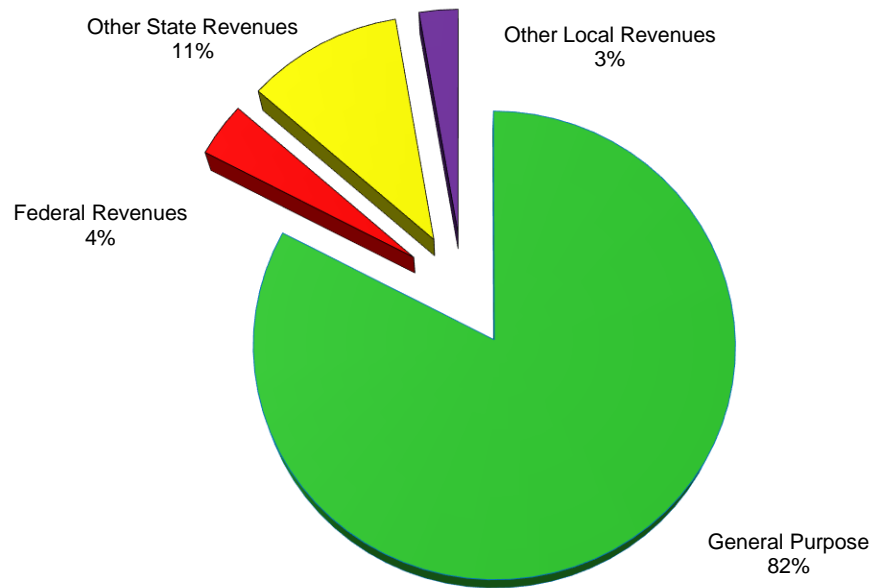
The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,218,313	\$7,218,313
Federal Revenues	\$0	\$2,675,666
Other State Revenues	\$166,691	\$1,091,181
Other Local Revenues	\$144,700	\$388,809
Other Financing Sources	\$103,577	\$103,577
<b>TOTAL</b>	<b>\$7,633,281</b>	<b>\$11,477,546</b>

### 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) which 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.

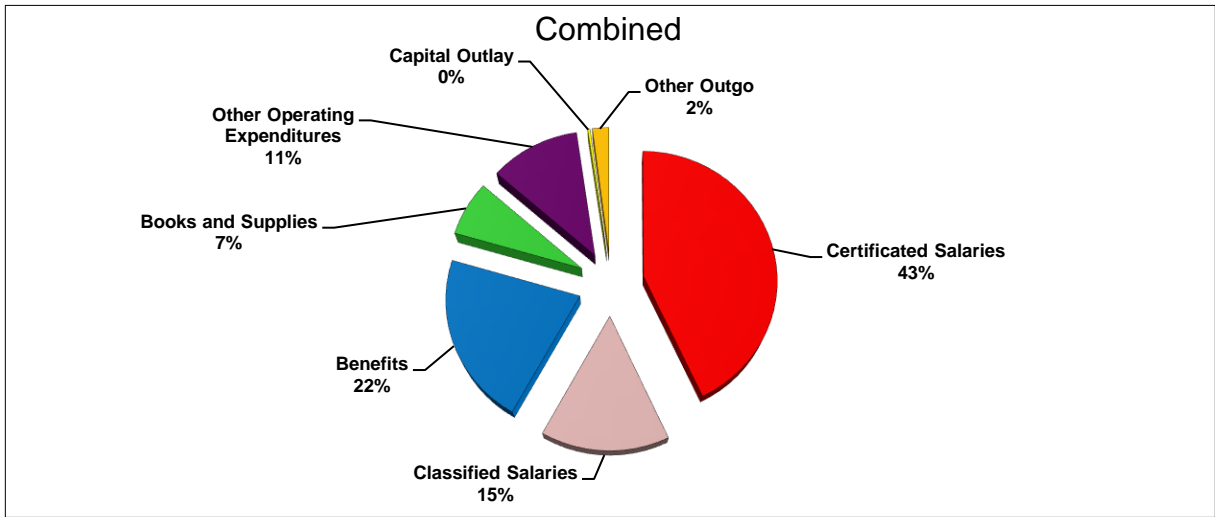
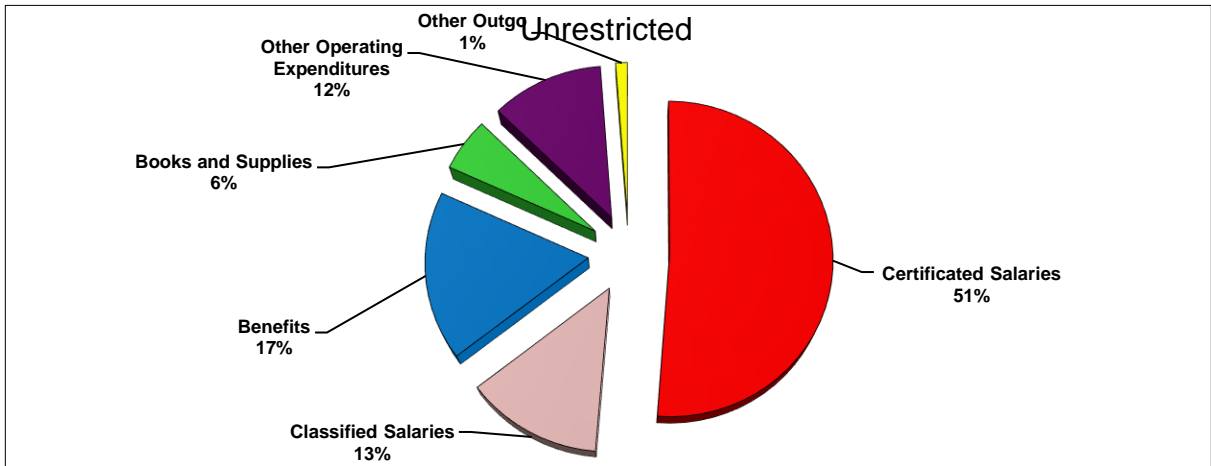
<b>Education Protection Account (EPA) Budget</b>	
<b>2023-24 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$1,266,627
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$918,127
<i>Certificated Instructional Benefits</i>	\$348,500
<b>TOTAL</b>	<b>\$1,266,627</b>
<b>ENDING BALANCE</b>	\$0

**Operating Expenditure Components**

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

Description	Unrestricted	Combined
Certificated Salaries	\$2,245,089	\$3,569,685
Classified Salaries	\$994,945	\$1,362,923
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,374,153	\$2,235,127
Books and Supplies	\$278,850	\$873,342
Other Operating Expenditures	\$858,966	\$1,586,102
Capital Outlay	\$394,600	\$1,159,834
Other Outgo	-\$81,946	\$784,097
<b>TOTAL</b>	<b>\$6,064,657</b>	<b>\$11,571,110</b>

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 over revenue:

Description	Amount
Special Education - Instruction	\$831,820
ERMHS	\$22,708
Special Education Early Intervention	\$6,861
Special Education Local Assist Entitlements	\$2,784
Title I Basic Grants	\$140,449
Title II Teacher Quality	\$6,285
Title IV Part A	\$4,615
<b>TOTAL CONTRIBUTIONS</b>	<b>\$1,015,522</b>

**General Fund Summary**

The district’s 2023-24 General Fund projects a total operating deficit of \$ 93,564 resulting in an estimated ending fund balance of \$5,988,884. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$24,120.95; restricted programs - \$1,453,403; other commitments- \$1,565,571; assignments - \$212,957; economic uncertainty - \$925,689; unassigned - \$1,807,143.05. Illustrated below is a detailed description of the fund balance components.

Description	Amount
Revolving Fund/Nonspendable	\$24,121
Restricted Programs	\$1,453,403
CalSTRS & CalPERS Pension Costs	\$138,139
School Facilities	\$1,427,432
Independent Study Audit Compliance	\$212,957
Reserved for Economic Uncertainties	\$925,689
Unassigned	\$1,807,143
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$5,988,884</b>

**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 \$6,413,599. Cash is always closely monitored to ensure the district is liquid to satisfy its obligations.

**Fund Summaries**

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

<b>FUND</b>	<b>2022-23</b>	<b>Est. Net Change</b>	<b>2023-24</b>
GENERAL (UNRESTRICTED & RESTRICTED)	\$6,082,448	(\$93,564)	\$5,988,884
ASSOCIATED STUDENT BODY	\$116,399	\$8	\$116,407
CAFETERIA FUND	\$113,718	(\$53,003)	\$60,715
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	\$8,645	\$125,113
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
<b>TOTAL</b>	<b>\$8,441,008</b>	<b>(\$111,913)</b>	<b>\$8,329,095</b>

**Multiyear Projection**

***General Planning Factors:***

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

<i>Planning Factor</i>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	0.76%	2.73%
<b>Additional LCFF Investment</b>	6.70%	N/A	N/A	N/A
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	25.37%	26.68%	27.80%	28.50%
<b>SUI Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$204	\$177	\$177	\$177
<b>Lottery – Prop. 20 per ADA</b>	\$100	\$72	\$72	\$72
<b>Universal Transitional Kindergarten/ADA</b>	\$2,813	\$3,044	\$3,067	\$3,151
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$34.94	\$37.63	\$38.10	\$39.14
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.49	\$73.39	\$75.39
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$18.34	\$19.76	\$20.00	\$20.55
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$50.98	\$54.91	\$55.59	\$57.11
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expended & outgo	3% of total GF expended & outgo	3% of total GF expended & 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 toward the District's LCFF Target as noted above.

The District enrollment increases by 2% from 2022-23 unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal, State, 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.

***Expenditure Assumptions:***

Salaries and benefit changes in SY 23/24 for certificated and classified positions increase 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 3% each year. Unrestricted certificated salaries increase due to the movement of positions funded under restricted accounts. Classified step costs are



expected to increase by 3% each year. Restricted certificated and classified salaries are estimated to decrease primarily due to program adjustments.

As a result of salary changes, benefits adjustments 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 increase 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 the food service program in 2025-26. Contributions to restricted programs are expected to decrease for 2024-25 due to program adjustments noted above including the cost savings of the certificated employees' retirement, and other 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 \$165,573 resulting in an ending General Fund balance of approximately \$5,823,311 million.

During 2025-26, the district estimates that the General Fund is projected to deficit spending by \$462,436 resulting in an ending General Fund balance of \$5,360,875.

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% of total General Fund outgo:

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

Description	2023-24	2024-25	2025-26
<b>Amount Disclosed per SB 858 Requirements-EXEMPT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Nonspendable Reserves	\$24,121	\$2,000	\$2,000
Restricted Reserves	\$1,453,403	\$653,157	\$155,279
Committed Reserves	\$1,565,571	\$1,565,571	\$1,565,571
Assigned-Independent Study Audit Appeal	\$212,957	\$212,957	\$212,957
Unallocated	\$1,807,143	\$2,628,579	\$2,634,861
State Reserve for Economic Uncertainty (REU)	\$925,689	\$761,047	\$790,207
<b><i>Estimated Ending Fund Balance</i></b>	<b>\$5,988,884</b>	<b>\$5,823,311</b>	<b>\$5,360,875</b>
<b>Total Available Reserve by Percent</b>	<b>24.81%</b>	<b>37.08%</b>	<b>36.07%</b>

***Conclusion:***

The district will take a closer look when Governor Newsom's Proposed Budget changes based on the latest economic forecast. (May Revised Budget for 2024/25 in May 2024. As the variable changes through the legislative action/economic turnover at the state or local level, the projections will be analyzed and adjusted as appropriate.

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: March 13, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: Analy n Dyer Telephone: 530-868-1281  
Title: Chief Business Officer E-mail: ady er@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 first interim.	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 first interim.	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 first interim.		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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?		X

**Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24**

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> <li>• 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?</li> </ul>		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1b)</li> <li>• Classified? (Section S8B, Line 1b)</li> <li>• Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 3)</li> <li>• Classified? (Section S8B, Line 3)</li> </ul>	n/a	
			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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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 first interim projections.

District's ADA Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	531.74	531.74	0.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>531.74</b>	<b>531.74</b>		
1st Subsequent Year (2024-25)	District Regular	530.99	522.67	(1.6%)	Met
	Charter School				
	<b>Total ADA</b>	<b>530.99</b>	<b>522.67</b>		
2nd Subsequent Year (2025-26)	District Regular	526.29	517.32	(1.7%)	Met
	Charter School				
	<b>Total ADA</b>	<b>526.29</b>	<b>517.32</b>		

**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 first interim projections 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 first interim projections

District's Enrollment Standard Percentage Range:

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

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	548.00	543.00		
Charter School				
<b>Total Enrollment</b>	<b>548.00</b>	<b>543.00</b>	<b>(.9%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	546.00	541.00		
Charter School				
<b>Total Enrollment</b>	<b>546.00</b>	<b>541.00</b>	<b>(.9%)</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	549.00	549.00		
Charter School				
<b>Total Enrollment</b>	<b>549.00</b>	<b>549.00</b>	<b>0.0%</b>	<b>Met</b>

**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 first interim projections 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. First Interim 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 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	563	563	
Charter School			
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>563</b>	<b>100.0%</b>
Second Prior Year (2021-22)			
District Regular	494	574	
Charter School			
<b>Total ADA/Enrollment</b>	<b>494</b>	<b>574</b>	<b>86.1%</b>
First Prior Year (2022-23)			
District Regular	502	532	
Charter School			
<b>Total ADA/Enrollment</b>	<b>502</b>	<b>532</b>	<b>94.4%</b>
Historical Average Ratio:			93.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.0%</b>

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 AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	517	543		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>517</b>	<b>543</b>	<b>95.2%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	509	541		
Charter School				
<b>Total ADA/Enrollment</b>	<b>509</b>	<b>541</b>	<b>94.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	516	549		
Charter School				
<b>Total ADA/Enrollment</b>	<b>516</b>	<b>549</b>	<b>94.0%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio 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 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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	7,225,376.00		
1st Subsequent Year (2024-25)	7,552,869.00	7,290,128.00	(3.5%)	Not Met
2nd Subsequent Year (2025-26)	7,927,930.00	7,574,310.00	(4.5%)	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 first interim projections 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)

Due to LCFF new version/update of new COLA's, Three Year ADA average decreases in Year 2 and Year 3.

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)	4,614,187.00		
1st Subsequent Year (2024-25)	5,001,371.00	6,076,203.00	82.3%	Met
2nd Subsequent Year (2025-26)	5,477,763.00	6,740,927.00	81.3%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	2,417,171.00	2,675,666.00	10.7%	Yes
1st Subsequent Year (2024-25)	851,375.00	560,724.00	-34.1%	Yes
2nd Subsequent Year (2025-26)	436,706.00	417,834.00	-4.3%	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)	1,075,923.00	1,091,181.00	1.4%	No
1st Subsequent Year (2024-25)	732,809.00	1,143,868.00	56.1%	Yes
2nd Subsequent Year (2025-26)	831,523.00	1,072,191.00	28.9%	Yes

Explanation:  
(required if Yes)

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

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

Current Year (2023-24)	362,804.00	388,809.00	7.2%	Yes
1st Subsequent Year (2024-25)	366,272.00	365,475.00	-.2%	No
2nd Subsequent Year (2025-26)	365,577.00	363,501.00	-.6%	No

Explanation:  
(required if Yes)

Actual interest revenue, Medi-Cal Billing, SMAA

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

Current Year (2023-24)	775,207.00	873,342.00	12.7%	Yes
1st Subsequent Year (2024-25)	452,177.00	464,205.00	2.7%	No
2nd Subsequent Year (2025-26)	605,569.00	666,077.00	10.0%	Yes

Explanation:  
(required if Yes)

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

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

Current Year (2023-24)	1,536,858.00	1,586,102.00	3.2%	No
1st Subsequent Year (2024-25)	1,309,699.00	1,337,287.00	2.1%	No
2nd Subsequent Year (2025-26)	1,093,346.00	1,160,143.00	6.1%	Yes

Explanation:  
(required if Yes)

Possible increase in outside services in year 3.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	3,855,898.00	4,155,656.00	7.8%	Not Met
1st Subsequent Year (2024-25)	1,950,456.00	2,070,067.00	6.1%	Not Met
2nd Subsequent Year (2025-26)	1,633,806.00	1,853,526.00	13.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	2,312,065.00	2,459,444.00	6.4%	Not Met
1st Subsequent Year (2024-25)	1,761,876.00	1,801,492.00	2.2%	Met
2nd Subsequent Year (2025-26)	1,698,915.00	1,826,220.00	7.5%	Not 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 first interim projections 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.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

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

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

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

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

Actual interest revenue, Medi-Cal Billing, SMAA

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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.

**Explanation:**

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

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

**Explanation:**

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

Possible increase in outside services in year 3.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

**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)	24.8%	37.1%	36.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>8.3%</b>	<b>12.4%</b>	<b>12.0%</b>

**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)	553,102.00	6,064,657.00	N/A	Met
1st Subsequent Year (2024-25)	634,673.00	6,076,203.00	N/A	Met
2nd Subsequent Year (2025-26)	35,442.00	6,761,594.00	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)	5,988,884.00	Met
1st Subsequent Year (2024-25)	5,823,311.00	Met
2nd Subsequent Year (2025-26)	5,360,875.00	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)	6,413,599.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: 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

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

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

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

	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.)	517.38	508.54	516.06
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

DATA ENTRY: For SELPA AUs, if Form 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 F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

Yes

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)
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)	11,571,110.00	9,513,086.00	9,877,590.00
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)	11,571,110.00	9,513,086.00	9,877,590.00



4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	462,844.40	380,523.44	395,103.60
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>462,844.40</b>	<b>380,523.44</b>	<b>395,103.60</b>

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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)	925,689.00	761,047.00	790,207.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,807,143.05	2,628,579.00	2,634,861.00
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)	2,870,971.05	3,527,765.00	3,563,207.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.81%	37.08%	36.07%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>462,844.40</b>	<b>380,523.44</b>	<b>395,103.60</b>
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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**SUPPLEMENTAL INFORMATION**

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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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(1,134,381.00)	(1,015,522.00)	-10.5%	(118,859.00)	Not Met
1st Subsequent Year (2024-25)	(1,067,114.00)	(894,948.00)	-16.1%	(172,166.00)	Not Met
2nd Subsequent Year (2025-26)	(1,135,530.00)	(968,659.00)	-14.7%	(166,871.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
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)	11,243.00	20,667.00	83.8%	9,424.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

Decrease expenditures on Special Education inter-agency agreement (SELPA)

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

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

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?

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):				
<b>TOTAL:</b>				144,995

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(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):				

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

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

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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)

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

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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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	2,101,176.00	2,101,176.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,101,176.00	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, 2023	Jun 30, 2023

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	205,611.00	205,611.00
1st Subsequent Year (2024-25)	205,611.00	205,611.00
2nd Subsequent Year (2025-26)	205,611.00	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)	56,878.00	56,878.00
1st Subsequent Year (2024-25)	56,878.00	56,878.00
2nd Subsequent Year (2025-26)	56,878.00	56,878.00

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

Current Year (2023-24)	205,611.00	205,611.00
1st Subsequent Year (2024-25)	205,611.00	231,457.00
2nd Subsequent Year (2025-26)	205,611.00	231,457.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	7	7
1st Subsequent Year (2024-25)	7	9
2nd Subsequent Year (2025-26)	7	9

4. Comments:

3.c and 3.d are estimated amounts of retirees in SY 2024/25 and SY2025/26



**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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)
- 
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- 

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, 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 first interim projections?

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 first interim projections?

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 First Interim

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?

Aug 03, 2023

If Yes, date of Superintendent and CBO certification:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

	385,622	23,501	
	11.5%	70% of Funded COLA for SY 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)
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**Certificated (Non-management) 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

Yes	Yes	Yes
507,089	530,587	530,587
74.0%	74.0%	74.0%
1.7%	1.5%	1.5%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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:

--

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

**Certificated (Non-management) 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 & column over prior year

Yes	Yes	Yes
63,994	107,091	80,819
11.0%	3.0%	3.0%

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

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

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

No	Yes	Yes
Yes	Yes	Yes

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

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

Early Tell Retirement Incentive of \$2,500.00 for each certificated employees total cost impact \$ 12,500

Estimated costs savings for Certificated salaries of \$215,644


**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 first interim projections?

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

If No, continue with section S8B.

Yes
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**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 first interim projections?

n/a
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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
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Negotiations Settled Since First Interim Projections

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

Aug 09, 2023
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

Aug 03, 2023
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a
-----

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)
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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

**Multiyear Agreement**

Total cost of salary settlement

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

80,905	10,081	
	70% of Funded COLA for SY24/25	

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)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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 First Interim**

Are any new costs negotiated since first interim projections 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:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,174	40,888	42,709
3. Percent change in step & column over prior year	11.0%	3.0%	3.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: 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 first interim projections?

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 first interim projections?

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
----

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Yes	Yes	
11,246	2,070	
	70% of Funded COLA	

Total cost of salary settlement

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

Negotiations Not Settled

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

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

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**Management/Supervisor/Confidential**

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
30,316	30,316	30,316
60.0%	60.0%	60.0%

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are step & column adjustments included in the interim and MYPs?

Yes	Yes	Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential**

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

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

1. Are costs of other benefits included in the interim and MYPs?

Yes	Yes	Yes
3,889	3,889	3,889

2. Total cost of other benefits

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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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End of School District Second Interim Criteria and Standards Review

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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,370,520.00	7,212,694.00	5,075,232.02	7,218,313.00	5,619.00	0.1%
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	172,098.00	102,206.07	166,691.00	(5,407.00)	-3.1%
4) Other Local Revenue		8600-8799	125,500.00	150,000.00	145,451.62	144,700.00	(5,300.00)	-3.5%
5) TOTAL, REVENUES			7,584,848.00	7,534,792.00	5,322,889.71	7,529,704.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,320,121.00	2,403,615.00	1,266,015.52	2,245,089.00	158,526.00	6.6%
2) Classified Salaries		2000-2999	1,018,489.00	1,035,206.00	586,901.34	994,945.00	40,261.00	3.9%
3) Employee Benefits		3000-3999	1,347,367.00	1,380,699.00	758,107.21	1,374,153.00	6,546.00	0.5%
4) Books and Supplies		4000-4999	378,550.00	274,850.00	106,505.55	278,850.00	(4,000.00)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	926,217.00	733,277.00	570,172.21	858,966.00	(125,689.00)	-17.1%
6) Capital Outlay		6000-6999	200,000.00	404,500.00	54,504.65	394,600.00	9,900.00	2.4%
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)	(161,954.00)	(10,713.50)	(197,236.00)	35,282.00	-21.8%
9) TOTAL, EXPENDITURES			6,238,317.00	6,185,483.00	3,389,137.35	6,064,657.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,346,531.00	1,349,309.00	1,933,752.36	1,465,047.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,413.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	103,577.00	103,577.17	103,577.00	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)	(1,134,381.00)	0.00	(1,015,522.00)	118,859.00	-10.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(932,984.00)	(1,030,804.00)	103,577.17	(911,945.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			413,547.00	318,505.00	2,037,329.53	553,102.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,454,083.00	3,982,379.00		3,982,379.00	0.00	0.0%
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	3,982,379.00		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	3,982,379.00		3,982,379.00		
2) Ending Balance, June 30 (E + F1e)			3,867,630.00	4,300,884.00		4,535,481.00		
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		

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	22,120.95		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	138,139.00		138,139.00		
Other Commitments		9760	0.00	1,427,432.00		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	913,709.00		925,689.00		
Unassigned/Unappropriated Amount		9790	2,815,545.00	1,584,526.05		1,807,143.05		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,721,619.00	2,651,970.00	2,012,195.00	2,658,466.00	6,496.00	0.2%
Education Protection Account State Aid - Current Year		8012	1,598,962.00	1,267,504.00	996,516.00	1,266,627.00	(877.00)	-0.1%
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	30,647.00	15,360.97	30,647.00	0.00	0.0%
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	2,196.00	0.00	2,196.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,444,159.00	3,624,866.00	2,073,350.60	3,624,866.00	0.00	0.0%
Unsecured Roll Taxes		8042	258,998.00	270,402.00	286,015.78	270,402.00	0.00	0.0%
Prior Years' Taxes		8043	5,823.00	15,012.00	4,447.88	15,012.00	0.00	0.0%
Supplemental Taxes		8044	55,628.00	78,709.00	13,387.53	78,709.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(735,955.00)	(715,930.00)	(319,698.74)	(715,930.00)	0.00	0.0%
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	7,225,376.00	5,081,575.02	7,230,995.00	5,619.00	0.1%
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)	(12,682.00)	(6,343.00)	(12,682.00)	0.00	0.0%
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	7,212,694.00	5,075,232.02	7,218,313.00	5,619.00	0.1%



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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	22,758.00	22,758.00	22,578.00	(180.00)	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	88,828.00	96,803.00	44,772.07	91,576.00	(5,227.00)	-5.4%
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	52,537.00	34,676.00	52,537.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>88,828.00</b>	<b>172,098.00</b>	<b>102,206.07</b>	<b>166,691.00</b>	<b>(5,407.00)</b>	<b>-3.1%</b>
<b>OTHER LOCAL REVENUE</b>								
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	10,000.00	14,700.00	14,700.00	4,700.00	47.0%
Interest		8660	30,000.00	50,000.00	94,766.37	90,000.00	40,000.00	80.0%
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		

2023-24 Second 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	35,985.25	40,000.00	(50,000.00)	-55.6%
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	150,000.00	145,451.62	144,700.00	(5,300.00)	-3.5%
TOTAL, REVENUES			7,584,848.00	7,534,792.00	5,322,889.71	7,529,704.00	(5,088.00)	-0.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,838,383.00	1,939,319.00	1,031,640.95	1,799,499.00	139,820.00	7.2%
Certificated Pupil Support Salaries		1200	88,284.00	88,952.00	36,979.80	73,450.00	15,502.00	17.4%
Certificated Supervisors' and Administrators' Salaries		1300	393,454.00	375,344.00	197,394.77	372,140.00	3,204.00	0.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,320,121.00	2,403,615.00	1,266,015.52	2,245,089.00	158,526.00	6.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	90,445.00	112,917.00	52,540.73	102,313.00	10,604.00	9.4%
Classified Support Salaries		2200	437,213.00	419,018.00	230,883.96	387,873.00	31,145.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	46,777.00	27,203.78	46,777.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	435,814.00	422,530.00	240,901.33	420,026.00	2,504.00	0.6%
Other Classified Salaries		2900	7,759.00	33,964.00	35,371.54	37,956.00	(3,992.00)	-11.8%
TOTAL, CLASSIFIED SALARIES			1,018,489.00	1,035,206.00	586,901.34	994,945.00	40,261.00	3.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	440,941.00	452,345.00	245,561.86	456,665.00	(4,320.00)	-1.0%
PERS		3201-3202	271,733.00	261,192.00	139,526.14	254,736.00	6,456.00	2.5%
OASDI/Medicare/Alternative		3301-3302	103,427.00	107,270.00	62,648.10	102,997.00	4,273.00	4.0%
Health and Welfare Benefits		3401-3402	397,192.00	419,949.00	245,166.08	420,643.00	(694.00)	-0.2%
Unemployment Insurance		3501-3502	1,564.00	1,612.00	947.29	1,595.00	17.00	1.1%
Workers' Compensation		3601-3602	74,898.00	79,363.00	46,663.23	78,549.00	814.00	1.0%
OPEB, Allocated		3701-3702	55,654.00	56,878.00	16,468.34	56,878.00	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	1,958.00	2,090.00	1,126.17	2,090.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,347,367.00	1,380,699.00	758,107.21	1,374,153.00	6,546.00	0.5%
<b>BOOKS AND SUPPLIES</b>								

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	20,300.00	19,319.92	20,300.00	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	282,550.00	251,550.00	87,185.63	257,550.00	(6,000.00)	-2.4%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	1,000.00	2,000.00	66.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>378,550.00</b>	<b>274,850.00</b>	<b>106,505.55</b>	<b>278,850.00</b>	<b>(4,000.00)</b>	<b>-1.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,500.00	12,100.00	3,249.82	12,100.00	0.00	0.0%
Dues and Memberships		5300	18,500.00	18,000.00	16,602.25	18,000.00	0.00	0.0%
Insurance		5400-5450	224,654.00	224,654.00	313,989.87	324,252.00	(99,598.00)	-44.3%
Operations and Housekeeping Services		5500	193,000.00	196,000.00	96,463.05	198,000.00	(2,000.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	26,500.00	23,118.60	52,514.00	(26,014.00)	-98.2%
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	401,063.00	221,523.00	108,817.80	219,600.00	1,923.00	0.9%
Communications		5900	42,500.00	34,500.00	7,930.82	34,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>926,217.00</b>	<b>733,277.00</b>	<b>570,172.21</b>	<b>858,966.00</b>	<b>(125,689.00)</b>	<b>-17.1%</b>
<b>CAPITAL OUTLAY</b>								
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	179,000.00	39,218.80	179,000.00	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	10,000.00	5,520.74	5,600.00	4,400.00	44.0%
Equipment Replacement		6500	0.00	15,500.00	9,765.11	10,000.00	5,500.00	35.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>404,500.00</b>	<b>54,504.65</b>	<b>394,600.00</b>	<b>9,900.00</b>	<b>2.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(67,717.00)	(161,954.00)	(10,713.50)	(197,236.00)	35,282.00	-21.8%
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)	(161,954.00)	(10,713.50)	(197,236.00)	35,282.00	-21.8%
TOTAL, EXPENDITURES			6,238,317.00	6,185,483.00	3,389,137.35	6,064,657.00	120,826.00	2.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	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			30,413.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	2,000.00	103,577.17	103,577.00	101,577.00	5,078.9%
Other Sources								

2023-24 Second 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	101,577.00	0.00	0.00	(101,577.00)	-100.0%
(c) TOTAL, SOURCES			0.00	103,577.00	103,577.17	103,577.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(902,571.00)	(1,134,381.00)	0.00	(1,015,522.00)	118,859.00	-10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(902,571.00)	(1,134,381.00)	0.00	(1,015,522.00)	118,859.00	-10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(932,984.00)	(1,030,804.00)	103,577.17	(911,945.00)	118,859.00	-11.5%

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)
<b>A. REVENUES</b>								
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	2,417,171.00	621,503.82	2,675,666.00	258,495.00	10.7%
3) Other State Revenue		8300-8599	910,945.00	903,825.00	516,188.41	924,490.00	20,665.00	2.3%
4) Other Local Revenue		8600-8799	199,953.00	212,804.00	268,782.19	244,109.00	31,305.00	14.7%
5) TOTAL, REVENUES			2,825,821.00	3,533,800.00	1,406,474.42	3,844,265.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	964,103.00	1,136,357.00	844,243.58	1,324,596.00	(188,239.00)	-16.6%
2) Classified Salaries		2000-2999	284,953.00	313,518.00	205,913.40	367,978.00	(54,460.00)	-17.4%
3) Employee Benefits		3000-3999	729,222.00	836,211.00	312,492.14	860,974.00	(24,763.00)	-3.0%
4) Books and Supplies		4000-4999	369,725.00	500,357.00	423,881.85	594,492.00	(94,135.00)	-18.8%
5) Services and Other Operating Expenditures		5000-5999	754,149.00	803,581.00	345,791.68	727,136.00	76,445.00	9.5%
6) Capital Outlay		6000-6999	308,335.00	664,559.00	158,796.93	765,234.00	(100,675.00)	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	695,292.00	819,345.00	24,583.00	668,807.00	150,538.00	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	67,717.00	161,954.00	10,713.50	197,236.00	(35,282.00)	-21.8%
9) TOTAL, EXPENDITURES			4,173,496.00	5,235,882.00	2,326,416.08	5,506,453.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,347,675.00)	(1,702,082.00)	(919,941.66)	(1,662,188.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,134,381.00	0.00	1,015,522.00	(118,859.00)	-10.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			902,571.00	1,134,381.00	0.00	1,015,522.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(445,104.00)	(567,701.00)	(919,941.66)	(646,666.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,118,846.00	2,100,069.00		2,100,069.00	0.00	0.0%
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	2,100,069.00		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	2,100,069.00		2,100,069.00		
2) Ending Balance, June 30 (E + F1e)			673,742.00	1,532,368.00		1,453,403.00		
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 Second 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	1,532,368.00		1,453,403.00		
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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								



2023-24 Second 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	(.10)	116,669.00	7,055.00	6.4%
Special Education Discretionary Grants		8182	8,155.00	8,155.00	0.00	7,973.00	(182.00)	-2.2%
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	73,418.00	12,135.83	57,598.00	(15,820.00)	-21.5%
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	142,248.12	249,331.00	(18,989.00)	-7.1%
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	25,604.00	(4,536.00)	-15.0%
Title III, Part A, Immigrant Student Program	4201	8290	707.00	1,077.00	608.04	1,201.00	124.00	11.5%
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	33,592.11	26,065.00	4,238.00	19.4%
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	1,904,620.00	431,125.23	2,191,225.00	286,605.00	15.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,714,923.00</b>	<b>2,417,171.00</b>	<b>621,503.82</b>	<b>2,675,666.00</b>	<b>258,495.00</b>	<b>10.7%</b>
<b>OTHER STATE REVENUE</b>								
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	220,972.00	0.00	236,044.00	15,072.00	6.8%
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	39,678.00	7,406.24	37,251.00	(2,427.00)	-6.1%
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	643,175.00	508,782.17	651,195.00	8,020.00	1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>910,945.00</b>	<b>903,825.00</b>	<b>516,188.41</b>	<b>924,490.00</b>	<b>20,665.00</b>	<b>2.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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%

2023-24 Second 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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	11,717.00	38,102.19	38,102.00	26,385.00	225.2%
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	201,087.00	230,680.00	206,007.00	4,920.00	2.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>199,953.00</b>	<b>212,804.00</b>	<b>268,782.19</b>	<b>244,109.00</b>	<b>31,305.00</b>	<b>14.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,825,821.00</b>	<b>3,533,800.00</b>	<b>1,406,474.42</b>	<b>3,844,265.00</b>	<b>310,465.00</b>	<b>8.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	819,874.00	975,315.00	742,266.25	1,163,955.00	(188,640.00)	-19.3%
Certificated Pupil Support Salaries		1200	13,000.00	19,000.00	18,489.90	19,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,217.00	49,899.00	28,201.63	49,498.00	401.00	0.8%
Other Certificated Salaries		1900	83,012.00	92,143.00	55,285.80	92,143.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>964,103.00</b>	<b>1,136,357.00</b>	<b>844,243.58</b>	<b>1,324,596.00</b>	<b>(188,239.00)</b>	<b>-16.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	237,233.00	257,794.00	141,896.51	285,147.00	(27,353.00)	-10.6%
Classified Support Salaries		2200	20,000.00	40,267.00	52,667.51	63,278.00	(23,011.00)	-57.1%
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	14,457.00	8,664.38	16,718.00	(2,261.00)	-15.6%
Other Classified Salaries		2900	24,220.00	1,000.00	2,685.00	2,835.00	(1,835.00)	-183.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>284,953.00</b>	<b>313,518.00</b>	<b>205,913.40</b>	<b>367,978.00</b>	<b>(54,460.00)</b>	<b>-17.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	461,564.00	495,207.00	122,158.15	508,506.00	(13,299.00)	-2.7%
PERS		3201-3202	98,913.00	114,217.00	57,123.50	117,989.00	(3,772.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	39,107.00	47,254.00	27,229.02	50,172.00	(2,918.00)	-6.2%
Health and Welfare Benefits		3401-3402	100,943.00	144,174.00	84,501.57	146,608.00	(2,434.00)	-1.7%
Unemployment Insurance		3501-3502	590.00	703.00	426.62	750.00	(47.00)	-6.7%
Workers' Compensation		3601-3602	28,105.00	34,656.00	21,053.28	36,949.00	(2,293.00)	-6.6%
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			729,222.00	836,211.00	312,492.14	860,974.00	(24,763.00)	-3.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	169,464.00	164,057.38	167,964.00	1,500.00	0.9%
Books and Other Reference Materials		4200	7,000.00	500.00	328.03	2,500.00	(2,000.00)	-400.0%
Materials and Supplies		4300	257,725.00	240,068.00	169,293.19	326,000.00	(85,932.00)	-35.8%
Noncapitalized Equipment		4400	0.00	85,325.00	88,883.95	93,028.00	(7,703.00)	-9.0%
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	500,357.00	423,881.85	594,492.00	(94,135.00)	-18.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	25,216.00	25,216.00	(25,216.00)	New
Travel and Conferences		5200	51,000.00	49,173.00	11,219.73	39,712.00	9,461.00	19.2%
Dues and Memberships		5300	870.00	520.00	1,181.00	2,520.00	(2,000.00)	-384.6%
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	100,669.00	1,190.82	79,587.00	21,082.00	20.9%
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	653,219.00	306,984.13	574,601.00	78,618.00	12.0%
Communications		5900	0.00	0.00	0.00	5,500.00	(5,500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			754,149.00	803,581.00	345,791.68	727,136.00	76,445.00	9.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	242,000.00	75,900.00	322,000.00	(80,000.00)	-33.1%
Buildings and Improvements of Buildings		6200	308,335.00	65,150.00	65,150.00	73,485.00	(8,335.00)	-12.8%
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	357,409.00	17,746.93	369,749.00	(12,340.00)	-3.5%
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	664,559.00	158,796.93	765,234.00	(100,675.00)	-15.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	132,359.00	0.00	82,670.00	49,689.00	37.5%
Payments to County Offices		7142	622,021.00	686,986.00	24,583.00	586,137.00	100,849.00	14.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2023-24 Second 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 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%
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	819,345.00	24,583.00	668,807.00	150,538.00	18.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	67,717.00	161,954.00	10,713.50	197,236.00	(35,282.00)	-21.8%
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	161,954.00	10,713.50	197,236.00	(35,282.00)	-21.8%
TOTAL, EXPENDITURES			4,173,496.00	5,235,882.00	2,326,416.08	5,506,453.00	(270,571.00)	-5.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 Second 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)
Proceeds from Disposal of Capital Assets		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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	902,571.00	1,134,381.00	0.00	1,015,522.00	(118,859.00)	-10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			902,571.00	1,134,381.00	0.00	1,015,522.00	(118,859.00)	-10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			902,571.00	1,134,381.00	0.00	1,015,522.00	118,859.00	10.5%

2023-24 Second 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,370,520.00	7,212,694.00	5,075,232.02	7,218,313.00	5,619.00	0.1%
2) Federal Revenue		8100-8299	1,714,923.00	2,417,171.00	621,503.82	2,675,666.00	258,495.00	10.7%
3) Other State Revenue		8300-8599	999,773.00	1,075,923.00	618,394.48	1,091,181.00	15,258.00	1.4%
4) Other Local Revenue		8600-8799	325,453.00	362,804.00	414,233.81	388,809.00	26,005.00	7.2%
5) TOTAL, REVENUES			10,410,669.00	11,068,592.00	6,729,364.13	11,373,969.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,284,224.00	3,539,972.00	2,110,259.10	3,569,685.00	(29,713.00)	-0.8%
2) Classified Salaries		2000-2999	1,303,442.00	1,348,724.00	792,814.74	1,362,923.00	(14,199.00)	-1.1%
3) Employee Benefits		3000-3999	2,076,589.00	2,216,910.00	1,070,599.35	2,235,127.00	(18,217.00)	-0.8%
4) Books and Supplies		4000-4999	748,275.00	775,207.00	530,387.40	873,342.00	(98,135.00)	-12.7%
5) Services and Other Operating Expenditures		5000-5999	1,680,366.00	1,536,858.00	915,963.89	1,586,102.00	(49,244.00)	-3.2%
6) Capital Outlay		6000-6999	508,335.00	1,069,059.00	213,301.58	1,159,834.00	(90,775.00)	-8.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	810,582.00	934,635.00	82,227.37	784,097.00	150,538.00	16.1%
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	11,421,365.00	5,715,553.43	11,571,110.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,144.00)	(352,773.00)	1,013,810.70	(197,141.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,413.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	103,577.00	103,577.17	103,577.00	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)	103,577.00	103,577.17	103,577.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,557.00)	(249,196.00)	1,117,387.87	(93,564.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,572,929.00	6,082,448.00		6,082,448.00	0.00	0.0%
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	6,082,448.00		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	6,082,448.00		6,082,448.00		
2) Ending Balance, June 30 (E + F1e)			4,541,372.00	5,833,252.00		5,988,884.00		
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		
Prepaid Items		9713	1,750.00	22,120.95		22,120.95		

2023-24 Second 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	1,532,368.00		1,453,403.00		
c) Committed								
Stabilization Arrangements		9750	0.00	138,139.00		138,139.00		
Other Commitments		9760	0.00	1,427,432.00		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	913,709.00		925,689.00		
Unassigned/Unappropriated Amount		9790	2,815,545.00	1,584,526.05		1,807,143.05		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,721,619.00	2,651,970.00	2,012,195.00	2,658,466.00	6,496.00	0.2%
Education Protection Account State Aid - Current Year		8012	1,598,962.00	1,267,504.00	996,516.00	1,266,627.00	(877.00)	-0.1%
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	30,647.00	15,360.97	30,647.00	0.00	0.0%
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	2,196.00	0.00	2,196.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,444,159.00	3,624,866.00	2,073,350.60	3,624,866.00	0.00	0.0%
Unsecured Roll Taxes		8042	258,998.00	270,402.00	286,015.78	270,402.00	0.00	0.0%
Prior Years' Taxes		8043	5,823.00	15,012.00	4,447.88	15,012.00	0.00	0.0%
Supplemental Taxes		8044	55,628.00	78,709.00	13,387.53	78,709.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(735,955.00)	(715,930.00)	(319,698.74)	(715,930.00)	0.00	0.0%
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	7,225,376.00	5,081,575.02	7,230,995.00	5,619.00	0.1%
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)	(12,682.00)	(6,343.00)	(12,682.00)	0.00	0.0%
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	7,212,694.00	5,075,232.02	7,218,313.00	5,619.00	0.1%
<b>FEDERAL REVENUE</b>								



2023-24 Second 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	(.10)	116,669.00	7,055.00	6.4%
Special Education Discretionary Grants		8182	8,155.00	8,155.00	0.00	7,973.00	(182.00)	-2.2%
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	73,418.00	12,135.83	57,598.00	(15,820.00)	-21.5%
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	142,248.12	249,331.00	(18,989.00)	-7.1%
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	25,604.00	(4,536.00)	-15.0%
Title III, Part A, Immigrant Student Program	4201	8290	707.00	1,077.00	608.04	1,201.00	124.00	11.5%
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	33,592.11	26,065.00	4,238.00	19.4%
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	1,904,620.00	431,125.23	2,191,225.00	286,605.00	15.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,714,923.00</b>	<b>2,417,171.00</b>	<b>621,503.82</b>	<b>2,675,666.00</b>	<b>258,495.00</b>	<b>10.7%</b>
<b>OTHER STATE REVENUE</b>								
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	220,972.00	0.00	236,044.00	15,072.00	6.8%
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	22,758.00	22,758.00	22,578.00	(180.00)	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	123,837.00	136,481.00	52,178.31	128,827.00	(7,654.00)	-5.6%
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 Second 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	695,712.00	543,458.17	703,732.00	8,020.00	1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>999,773.00</b>	<b>1,075,923.00</b>	<b>618,394.48</b>	<b>1,091,181.00</b>	<b>15,258.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	10,000.00	14,700.00	14,700.00	4,700.00	47.0%
Interest		8660	30,000.00	50,000.00	94,766.37	90,000.00	40,000.00	80.0%
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%

2023-24 Second 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 Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	95,000.00	101,717.00	74,087.44	78,102.00	(23,615.00)	-23.2%
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	201,087.00	230,680.00	206,007.00	4,920.00	2.4%
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	362,804.00	414,233.81	388,809.00	26,005.00	7.2%
TOTAL, REVENUES			10,410,669.00	11,068,592.00	6,729,364.13	11,373,969.00	305,377.00	2.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,658,257.00	2,914,634.00	1,773,907.20	2,963,454.00	(48,820.00)	-1.7%
Certificated Pupil Support Salaries		1200	101,284.00	107,952.00	55,469.70	92,450.00	15,502.00	14.4%
Certificated Supervisors' and Administrators' Salaries		1300	441,671.00	425,243.00	225,596.40	421,638.00	3,605.00	0.8%
Other Certificated Salaries		1900	83,012.00	92,143.00	55,285.80	92,143.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,284,224.00	3,539,972.00	2,110,259.10	3,569,685.00	(29,713.00)	-0.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	327,678.00	370,711.00	194,437.24	387,460.00	(16,749.00)	-4.5%
Classified Support Salaries		2200	457,213.00	459,285.00	283,551.47	451,151.00	8,134.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	46,777.00	27,203.78	46,777.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	439,314.00	436,987.00	249,565.71	436,744.00	243.00	0.1%
Other Classified Salaries		2900	31,979.00	34,964.00	38,056.54	40,791.00	(5,827.00)	-16.7%
TOTAL, CLASSIFIED SALARIES			1,303,442.00	1,348,724.00	792,814.74	1,362,923.00	(14,199.00)	-1.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	902,505.00	947,552.00	367,720.01	965,171.00	(17,619.00)	-1.9%
PERS		3201-3202	370,646.00	375,409.00	196,649.64	372,725.00	2,684.00	0.7%
OASDI/Medicare/Alternative		3301-3302	142,534.00	154,524.00	89,877.12	153,169.00	1,355.00	0.9%
Health and Welfare Benefits		3401-3402	498,135.00	564,123.00	329,667.65	567,251.00	(3,128.00)	-0.6%
Unemployment Insurance		3501-3502	2,154.00	2,315.00	1,373.91	2,345.00	(30.00)	-1.3%
Workers' Compensation		3601-3602	103,003.00	114,019.00	67,716.51	115,498.00	(1,479.00)	-1.3%
OPEB, Allocated		3701-3702	55,654.00	56,878.00	16,468.34	56,878.00	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	1,958.00	2,090.00	1,126.17	2,090.00	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)
TOTAL, EMPLOYEE BENEFITS			2,076,589.00	2,216,910.00	1,070,599.35	2,235,127.00	(18,217.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	193,000.00	189,764.00	183,377.30	188,264.00	1,500.00	0.8%
Books and Other Reference Materials		4200	7,000.00	500.00	328.03	2,500.00	(2,000.00)	-400.0%
Materials and Supplies		4300	540,275.00	491,618.00	256,478.82	583,550.00	(91,932.00)	-18.7%
Noncapitalized Equipment		4400	3,000.00	88,325.00	88,883.95	94,028.00	(5,703.00)	-6.5%
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	775,207.00	530,387.40	873,342.00	(98,135.00)	-12.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	25,216.00	25,216.00	(25,216.00)	New
Travel and Conferences		5200	69,500.00	61,273.00	14,469.55	51,812.00	9,461.00	15.4%
Dues and Memberships		5300	19,370.00	18,520.00	17,783.25	20,520.00	(2,000.00)	-10.8%
Insurance		5400-5450	224,654.00	224,654.00	313,989.87	324,252.00	(99,598.00)	-44.3%
Operations and Housekeeping Services		5500	193,000.00	196,000.00	96,463.05	198,000.00	(2,000.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	127,169.00	24,309.42	132,101.00	(4,932.00)	-3.9%
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	874,742.00	415,801.93	794,201.00	80,541.00	9.2%
Communications		5900	42,500.00	34,500.00	7,930.82	40,000.00	(5,500.00)	-15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,680,366.00	1,536,858.00	915,963.89	1,586,102.00	(49,244.00)	-3.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Land Improvements		6170	0.00	242,000.00	75,900.00	322,000.00	(80,000.00)	-33.1%
Buildings and Improvements of Buildings		6200	308,335.00	244,150.00	104,368.80	252,485.00	(8,335.00)	-3.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	367,409.00	23,267.67	375,349.00	(7,940.00)	-2.2%
Equipment Replacement		6500	0.00	15,500.00	9,765.11	10,000.00	5,500.00	35.5%
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	1,069,059.00	213,301.58	1,159,834.00	(90,775.00)	-8.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	132,359.00	0.00	82,670.00	49,689.00	37.5%
Payments to County Offices		7142	622,021.00	686,986.00	24,583.00	586,137.00	100,849.00	14.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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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 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%
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	934,635.00	82,227.37	784,097.00	150,538.00	16.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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	11,421,365.00	5,715,553.43	11,571,110.00	(149,745.00)	-1.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	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			30,413.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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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)
Proceeds from Disposal of Capital Assets		8953	0.00	2,000.00	103,577.17	103,577.00	101,577.00	5,078.9%
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	101,577.00	0.00	0.00	(101,577.00)	-100.0%
(c) TOTAL, SOURCES			0.00	103,577.00	103,577.17	103,577.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CONTRIBUTIONS</b>								
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)	103,577.00	103,577.17	103,577.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	94,758.00
6266	Educator Effectiveness, FY 2021-22	126,863.00
6300	Lottery: Instructional Materials	113,920.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	226,221.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	23,531.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	42,091.00
7413	A-G Learning Loss Mitigation Grant	143,000.00
7435	Learning Recovery Emergency Block Grant	618,036.00
9010	Other Restricted Local	64,983.00
Total, Restricted Balance		1,453,403.00

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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,242.00	116,407.00		116,407.00	0.00	0.0%
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	116,407.00		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	116,407.00		116,407.00		
2) Ending Balance, June 30 (E + F1e)			102,242.00	116,407.00		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								
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		
<b>REVENUES</b>								
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		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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 Project Year Totals
8210	Student Activity Funds	116,407.00
Total, Restricted Balance		116,407.00

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)
<b>A. REVENUES</b>								
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	281,873.00	157,110.66	260,000.00	(21,873.00)	-7.8%
3) Other State Revenue		8300-8599	140,000.00	140,000.00	80,362.94	140,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	2,150.69	5,565.00	565.00	11.3%
5) TOTAL, REVENUES			412,895.00	426,873.00	239,624.29	405,565.00		
<b>B. EXPENDITURES</b>								
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	147,846.00	77,758.06	152,038.00	(4,192.00)	-2.8%
3) Employee Benefits		3000-3999	67,565.00	73,393.00	35,349.86	74,730.00	(1,337.00)	-1.8%
4) Books and Supplies		4000-4999	210,895.00	213,000.00	108,711.72	213,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,800.00	8,800.00	2,125.00	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	453,039.00	223,944.64	458,568.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,413.00)	(26,166.00)	15,679.65	(53,003.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,413.00	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			30,413.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(26,166.00)	15,679.65	(53,003.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	113,718.00		113,718.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	113,718.00		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	113,718.00		113,718.00		
2) Ending Balance, June 30 (E + F1e)			0.00	87,552.00		60,715.00		
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	87,552.00		60,715.00		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	267,895.00	281,873.00	157,110.66	260,000.00	(21,873.00)	-7.8%
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	281,873.00	157,110.66	260,000.00	(21,873.00)	-7.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	140,000.00	140,000.00	80,362.94	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	80,362.94	140,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	1,586.00	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	564.69	565.00	565.00	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								
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	2,150.69	5,565.00	565.00	11.3%
TOTAL, REVENUES			412,895.00	426,873.00	239,624.29	405,565.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	98,790.00	101,068.00	50,554.22	105,260.00	(4,192.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	47,258.00	46,778.00	27,203.84	46,778.00	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			146,048.00	147,846.00	77,758.06	152,038.00	(4,192.00)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,966.00	39,070.00	16,452.63	40,011.00	(941.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	9,898.00	10,796.00	5,545.43	11,093.00	(297.00)	-2.8%
Health and Welfare Benefits		3401-3402	15,350.00	20,011.00	11,511.31	20,011.00	0.00	0.0%
Unemployment Insurance		3501-3502	65.00	71.00	36.43	73.00	(2.00)	-2.8%
Workers' Compensation		3601-3602	3,286.00	3,445.00	1,804.06	3,542.00	(97.00)	-2.8%

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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,565.00</b>	<b>73,393.00</b>	<b>35,349.86</b>	<b>74,730.00</b>	<b>(1,337.00)</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
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	20,000.00	4,981.83	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	193,000.00	193,000.00	103,729.89	193,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>210,895.00</b>	<b>213,000.00</b>	<b>108,711.72</b>	<b>213,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	2,125.00	7,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,800.00</b>	<b>8,800.00</b>	<b>2,125.00</b>	<b>8,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>443,308.00</b>	<b>453,039.00</b>	<b>223,944.64</b>	<b>458,568.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	30,413.00	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>30,413.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			30,413.00	0.00	0.00	0.00		



Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	53,665.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	7,050.00
Total, Restricted Balance		60,715.00

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)
<b>A. REVENUES</b>								
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	10,000.00	9,272.21	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	10,000.00	9,272.21	10,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	10,000.00	9,272.21	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	10,000.00	9,272.21	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	642,291.00	623,878.00		623,878.00	0.00	0.0%
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	623,878.00		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	623,878.00		623,878.00		
2) Ending Balance, June 30 (E + F1e)			642,291.00	633,878.00		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								
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	642,291.00	633,878.00		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		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	10,000.00	9,272.21	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	10,000.00	9,272.21	10,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	10,000.00	9,272.21	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
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)
<b>A. REVENUES</b>								
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	10,000.00	7,718.61	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	10,000.00	7,718.61	10,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	10,000.00	7,718.61	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	10,000.00	7,718.61	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	530,672.00	519,344.00		519,344.00	0.00	0.0%
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	519,344.00		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	519,344.00		519,344.00		
2) Ending Balance, June 30 (E + F1e)			530,672.00	529,344.00		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								
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	530,672.00	529,344.00		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		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	10,000.00	7,718.61	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	10,000.00	7,718.61	10,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	10,000.00	7,718.61	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	3,808.00	4,468.07	11,355.00	7,547.00	198.2%
5) TOTAL, REVENUES			0.00	3,808.00	4,468.07	11,355.00		
<b>B. EXPENDITURES</b>								
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	10,000.00	2,000.00	16.7%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,500.00	8,047.50	10,000.00	(8,500.00)	-566.7%
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	13,500.00	18,047.50	20,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,000.00)	(9,692.00)	(13,579.43)	(8,645.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,000.00)	(9,692.00)	(13,579.43)	(8,645.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,004.00	116,468.00		116,468.00	0.00	0.0%
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	116,468.00		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	116,468.00		116,468.00		
2) Ending Balance, June 30 (E + F1e)			87,004.00	106,776.00		107,823.00		
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	106,776.00		107,823.00		
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	1,000.00	1,660.07	1,660.00	660.00	66.0%
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								
Mitigation/Developer Fees		8681	0.00	2,808.00	2,808.00	9,695.00	6,887.00	245.3%
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	3,808.00	4,468.07	11,355.00	7,547.00	198.2%
<b>TOTAL, REVENUES</b>			0.00	3,808.00	4,468.07	11,355.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	10,000.00	2,000.00	16.7%
TOTAL, BOOKS AND SUPPLIES			12,000.00	12,000.00	10,000.00	10,000.00	2,000.00	16.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,500.00	8,047.50	10,000.00	(8,500.00)	-566.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,500.00	8,047.50	10,000.00	(8,500.00)	-566.7%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%

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 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			13,000.00	13,500.00	18,047.50	20,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	107,823.00
Total, Restricted Balance		107,823.00

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)
<b>A. REVENUES</b>								
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	2,000.00	1,622.46	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,000.00	1,622.46	2,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	2,000.00	1,622.46	2,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	2,000.00	1,622.46	2,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,536.00	109,166.00		109,166.00	0.00	0.0%
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	109,166.00		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	109,166.00		109,166.00		
2) Ending Balance, June 30 (E + F1e)			110,536.00	111,166.00		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	109,314.00		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	1,852.00		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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	2,000.00	1,622.46	2,000.00	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	2,000.00	1,622.46	2,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	2,000.00	1,622.46	2,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%

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)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			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)
<b>A. REVENUES</b>								
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	1.40	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.40	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1.40	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1.40	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96.00	95.00		95.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96.00	95.00		95.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96.00	95.00		95.00		
2) Ending Balance, June 30 (E + F1e)			96.00	95.00		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								
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	96.00	95.00		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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	1.40	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	1.40	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1.40	0.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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	2.16	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2.16	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	2.16	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2.16	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	148.00	145.00		145.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148.00	145.00		145.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148.00	145.00		145.00		
2) Ending Balance, June 30 (E + F1e)			148.00	145.00		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	145.00		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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	2.16	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	2.16	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2.16	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								



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)
<b>A. REVENUES</b>								
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	4,000.00	3,489.11	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	4,000.00	3,489.11	4,000.00		
<b>B. EXPENSES</b>								
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	1,790.00	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	1,790.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	4,000.00	1,699.11	4,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	4,000.00	1,699.11	4,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	758,365.00	759,348.00		759,348.00	0.00	0.0%
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	759,348.00		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	759,348.00		759,348.00		
2) Ending Net Position, June 30 (E + F1e)			758,365.00	763,348.00		763,348.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	758,365.00	763,348.00		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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,000.00	3,489.11	4,000.00	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	4,000.00	3,489.11	4,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	4,000.00	3,489.11	4,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	1,790.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	1,790.00	0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	1,790.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	531.65	531.65	517.38	531.74	.09	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	531.65	531.65	517.38	531.74	.09	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.87	2.87	3.13	3.13	.26	9.0%
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	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	2.87	2.87	3.13	3.13	.26	9.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	534.52	534.52	520.51	534.87	.35	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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%

Second Interim  
2023-24 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

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	11,571,110.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,772,201.00
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	45,085.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	492,935.00
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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>653,310.00</p>
<p>D. Plus additional MOE expenditures:</p>			<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>53,003.00</p>
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>		<p>53,003.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>8,198,602.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>520.51</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>15,751.09</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>

<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%

\*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.

**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) 423,900.00
- 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. 0.00
  - 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) 6,686,957.00

**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) 6.34%

**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. 0.00  
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. 0.00

**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) 751,204.00
- 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)	70,944.98
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)	822,148.98
9. Carry-Forward Adjustment (Part IV, Line F)	(123,633.92)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	698,515.06
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,681,652.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	730,820.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	866,125.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	46,082.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,085.00
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)	298,664.00
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)	31,325.00
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)	1,048,061.02
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)	255,568.00
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)	9,030,382.02
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	9.10%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	7.74%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	822,148.98
<b>B. Carry-forward adjustment from prior year(s)</b>	
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
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	(123,633.92)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(123,633.92)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	7.74%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-61816.96) is applied to the current year calculation and the remainder (\$-61816.96) is deferred to one or more future years:	8.42%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-41211.31) is applied to the current year calculation and the remainder (\$-82422.61) is deferred to one or more future years:	8.65%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(123,633.92)

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	2600	191,576.00	14,688.00	7.67%
01	3212	174,354.00	9,770.00	5.60%
01	3213	921,381.00	92,266.00	10.01%
01	3310	108,466.00	10,987.00	10.13%
01	4035	28,956.00	2,933.00	10.13%
01	4127	27,858.00	2,822.00	10.13%
01	4201	1,110.00	91.00	8.20%
01	5634	6,761.00	620.00	9.17%
01	6500	602,403.00	61,023.00	10.13%
01	9010	142,778.00	2,036.00	1.43%

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,218,313.00	.82%	7,277,446.00	3.90%	7,561,628.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	166,691.00	58.38%	264,007.00	(32.80%)	177,404.00
4. Other Local Revenues	8600-8799	144,700.00	(3.25%)	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	(1,015,522.00)	(4.43%)	(970,577.00)	11.48%	(1,081,996.00)
6. Total (Sum lines A1 thru A5c)		6,617,759.00	1.41%	6,710,876.00	1.28%	6,797,036.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,245,089.00		2,489,598.00
b. Step & Column Adjustment				67,353.00		49,792.00
c. Cost-of-Living Adjustment				12,256.00		79,995.00
d. Other Adjustments				164,900.00		127,099.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,245,089.00	10.89%	2,489,598.00	10.32%	2,746,484.00
2. Classified Salaries						
a. Base Salaries				994,945.00		1,158,171.00
b. Step & Column Adjustment				29,848.00		34,745.00
c. Cost-of-Living Adjustment				5,431.00		37,711.00
d. Other Adjustments				127,947.00		64,108.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	994,945.00	16.41%	1,158,171.00	11.79%	1,294,735.00
3. Employee Benefits	3000-3999	1,374,153.00	(1.50%)	1,353,602.00	6.13%	1,436,544.00
4. Books and Supplies	4000-4999	278,850.00	(22.28%)	216,735.00	79.21%	388,409.00
5. Services and Other Operating Expenditures	5000-5999	858,966.00	5.00%	901,914.00	5.00%	947,010.00
6. Capital Outlay	6000-6999	394,600.00	(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	(197,236.00)	(67.20%)	(64,693.00)	11.69%	(72,255.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	20,667.00
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)		6,064,657.00	.19%	6,076,203.00	11.28%	6,761,594.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		553,102.00		634,673.00		35,442.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,982,379.00		4,535,481.00		5,170,154.00
2. Ending Fund Balance (Sum lines C and D1)		4,535,481.00		5,170,154.00		5,205,596.00
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	925,689.00		761,047.00		790,207.00
2. Unassigned/Unappropriated	9790	1,807,143.05		2,628,579.00		2,634,861.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,535,481.00		5,170,154.00		5,205,596.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	925,689.00		761,047.00		790,207.00
c. Unassigned/Unappropriated	9790	1,807,143.05		2,628,579.00		2,634,861.00
(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)		2,870,971.05		3,527,765.00		3,563,207.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries Moved to Unrestricted Funds, late hired employees and 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,675,666.00	(79.04%)	560,724.00	(25.48%)	417,834.00
3. Other State Revenues	8300-8599	924,490.00	(4.83%)	879,861.00	1.70%	894,787.00
4. Other Local Revenues	8600-8799	244,109.00	(7.63%)	225,475.00	(.88%)	223,501.00
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	1,015,522.00	(4.43%)	970,577.00	11.48%	1,081,996.00
6. Total (Sum lines A1 thru A5c)		4,859,787.00	(45.75%)	2,636,637.00	(.70%)	2,618,118.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,324,596.00		1,034,230.00
b. Step & Column Adjustment				39,738.00		31,027.00
c. Cost-of-Living Adjustment				7,231.00		28,207.00
d. Other Adjustments				(337,335.00)		(125,012.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,324,596.00	(21.92%)	1,034,230.00	(6.36%)	968,452.00
2. Classified Salaries						
a. Base Salaries				367,978.00		265,477.00
b. Step & Column Adjustment				11,039.00		7,964.00
c. Cost-of-Living Adjustment				2,009.00		6,305.00
d. Other Adjustments				(115,549.00)		(63,273.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	367,978.00	(27.86%)	265,477.00	(18.46%)	216,473.00
3. Employee Benefits	3000-3999	860,974.00	(26.79%)	630,295.00	(3.43%)	608,670.00
4. Books and Supplies	4000-4999	594,492.00	(58.37%)	247,470.00	12.20%	277,668.00
5. Services and Other Operating Expenditures	5000-5999	727,136.00	(40.12%)	435,373.00	(51.05%)	213,133.00
6. Capital Outlay	6000-6999	765,234.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	668,807.00	13.54%	759,345.00	0.00%	759,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	197,236.00	(67.20%)	64,693.00	11.69%	72,255.00
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)		5,506,453.00	(37.58%)	3,436,883.00	(9.34%)	3,115,996.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(646,666.00)		(800,246.00)		(497,878.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,100,069.00		1,453,403.00		653,157.00
2. Ending Fund Balance (Sum lines C and D1)		1,453,403.00		653,157.00		155,279.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,453,403.00		653,157.00		155,279.00
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)		1,453,403.00		653,157.00		155,279.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries Moved to Unrestricted Funds, late hired employees and 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,218,313.00	.82%	7,277,446.00	3.90%	7,561,628.00
2. Federal Revenues	8100-8299	2,675,666.00	(79.04%)	560,724.00	(25.48%)	417,834.00
3. Other State Revenues	8300-8599	1,091,181.00	4.83%	1,143,868.00	(6.27%)	1,072,191.00
4. Other Local Revenues	8600-8799	388,809.00	(6.00%)	365,475.00	(.54%)	363,501.00
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)		11,477,546.00	(18.56%)	9,347,513.00	.72%	9,415,154.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,569,685.00		3,523,828.00
b. Step & Column Adjustment				107,091.00		80,819.00
c. Cost-of-Living Adjustment				19,487.00		108,202.00
d. Other Adjustments				(172,435.00)		2,087.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,569,685.00	(1.28%)	3,523,828.00	5.42%	3,714,936.00
2. Classified Salaries						
a. Base Salaries				1,362,923.00		1,423,648.00
b. Step & Column Adjustment				40,887.00		42,709.00
c. Cost-of-Living Adjustment				7,440.00		44,016.00
d. Other Adjustments				12,398.00		835.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,362,923.00	4.46%	1,423,648.00	6.15%	1,511,208.00
3. Employee Benefits	3000-3999	2,235,127.00	(11.24%)	1,983,897.00	3.09%	2,045,214.00
4. Books and Supplies	4000-4999	873,342.00	(46.85%)	464,205.00	43.49%	666,077.00
5. Services and Other Operating Expenditures	5000-5999	1,586,102.00	(15.69%)	1,337,287.00	(13.25%)	1,160,143.00
6. Capital Outlay	6000-6999	1,159,834.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	784,097.00	(.49%)	780,221.00	(2.68%)	759,345.00
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%	20,667.00
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)		11,571,110.00	(17.79%)	9,513,086.00	3.83%	9,877,590.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(93,564.00)		(165,573.00)		(462,436.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,082,448.00		5,988,884.00		5,823,311.00
2. Ending Fund Balance (Sum lines C and D1)		5,988,884.00		5,823,311.00		5,360,875.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	24,120.95		2,000.00		2,000.00
b. Restricted	9740	1,453,403.00		653,157.00		155,279.00
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	925,689.00		761,047.00		790,207.00



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	1,807,143.05		2,628,579.00		2,634,861.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,988,884.00		5,823,311.00		5,360,875.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	925,689.00		761,047.00		790,207.00
c. Unassigned/Unappropriated	9790	1,807,143.05		2,628,579.00		2,634,861.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,870,971.05		3,527,765.00		3,563,207.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.81%		37.08%		36.07%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		517.38		508.54		516.06
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		11,571,110.00		9,513,086.00		9,877,590.00
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)		11,571,110.00		9,513,086.00		9,877,590.00
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)		462,844.40		380,523.44		395,103.60
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)		462,844.40		380,523.44		395,103.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second 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
<b>UNDUPLICATED PUPIL COUNT</b>									79.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	414,885.00		414,885.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	207,136.00		207,136.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	282,480.00		282,480.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	19,971.00		19,971.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	35,778.00		35,778.00
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	960,250.00	0.00	960,250.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	72,010.00		72,010.00
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	72,010.00	0.00	72,010.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,032,260.00	0.00	1,032,260.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	374,886.00		374,886.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	150,716.00		150,716.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	255,013.00		255,013.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,100.00		9,100.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	32,278.00		32,278.00
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	821,993.00	0.00	821,993.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,023.00		61,023.00
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	61,023.00	0.00	61,023.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	883,016.00	0.00	883,016.00

**Second 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
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,784.00
	TOTAL COSTS								885,800.00
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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	72,834.00		72,834.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	39,447.00		39,447.00
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	4,200.00		4,200.00
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	124,481.00	0.00	124,481.00
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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	124,481.00	0.00	124,481.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								2,784.00
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)								831,820.00
	TOTAL COSTS								959,085.00

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

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-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
<b>UNDUPLICATED PUPIL COUNT</b>									79.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
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
	Total Indirect Costs	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
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
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
	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

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-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
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
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
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
	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
	TOTAL COSTS								0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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

**Second Interim**  
**Special Education Maintenance of Effort**  
**2023-24 Projected Expenditures vs. Actual Comparison Year**  
**2022-23 Actual Expenditures by LEA (LA-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
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.

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

**SELPA:**            (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1      Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

**SECTION 2      Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

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 [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
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)	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)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
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).	_____	_____

<b>If (b) is less than (a).</b>		
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).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	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:



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

SELPA: (??)


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2023-24	FY 2022-23	(A - B)
a. Total special education expenditures	1,032,260.00		
b. Less: Expenditures paid from federal sources	146,460.00		
c. Expenditures paid from state and local sources	885,800.00	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	885,800.00	839,914.29	45,885.71

**A. COMBINED STATE AND LOCAL EXPENDITURES 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 state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

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

	Projected Exps. FY 2023-24	Comparison Year FY 2022-23	Difference
a. Total special education expenditures	1,032,260.00		
b. Less: Expenditures paid from federal sources	146,460.00		

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.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

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

SELPA: (??)

c. Expenditures paid from state and local sources	885,800.00	839,914.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>839,914.29</u>	
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	<u>885,800.00</u>	<u>839,914.29</u>	
d. Special education unduplicated pupil count	79.00	71.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>11,212.66</u>	<u>11,829.78</u>	
		<u>(617.12)</u>	

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**

	Projected Exps. FY 2023-24	Comparison Year FY 2021-22	Difference
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	959,085.00	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>878,795.36</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>959,085.00</u>	<u>878,795.36</u>	<u>80,289.64</u>

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.

	Projected Exps. FY 2023-24	Comparison Year FY 2021-22	Difference
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	959,085.00	878,795.36	

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

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	959,085.00	878,795.36	
b. Special education unduplicated pupil count	79.00	73.00	
c. Per capita local expenditures (B2a/B2b)	12,140.32	12,038.29	102.02

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

(530) 868-1281

Telephone Number

ady er@biggs.org

E-mail Address

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>			
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
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>			
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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

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

SELPA: \_\_\_\_\_ (??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>			
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 (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
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

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

Second 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)

**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. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**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. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**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. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**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. **Passed**

**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). **Passed**

**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 match Unaudited Actuals SY22/23			
13-5314-0-0000-3700-9791	5314	9791	\$87,440.00
Explanation: Corrections made to reflect and match Unaudited Actuals SY22/23			

**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**

**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**

<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>SUPPLEMENTAL CHECKS</u></b>	
<b>CS-EXPLANATIONS - (Fatal)</b> - 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.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - 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.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - 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.)	<b><u>Exception</u></b>



<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>INTERIM-CERT-PROVIDE - (Fatal)</b> - Interim Certification (Form CI) must be provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>
<b>MYPIO-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

**MASTER SERVICES AGREEMENT****Term Sheet**

<b>Customer:</b>	Biggs Elementary
<b>Contact person:</b>	Name: Doug Kaelin Email: dkaelin@biggs.org
<b>Program:</b>	[X] Training  [X] Support  [X] Curriculum
<b>Services:</b>	<u>Training</u> : All participating educators will receive virtual training facilitated by Wayfinder personnel, as detailed in the attached price quote.  <u>Support</u> : Customer will be assigned a Wayfinder Account Manager who will support all Customer personnel throughout the duration of the partnership through activities that include but are not limited to regular check-ins, ongoing coaching, lesson feedback, and parent communications.  <u>Curriculum</u> : Customer will receive all Wayfinder student and teacher facing materials needed to implement the Program, as specified in the attached price quote.
<b>Initial Term:</b>	January 1, 2024 – Aug 1, 2026
<b>Renewal Term:</b>	The Agreement will not automatically renew after the Initial Term for an additional period of one (1) year (the “Renewal Term”) for the same Program Fees.
<b>Program Fees:</b>	\$ 22,050.00 (see attached quote for details)
<b>Special Terms:</b>	

**PROJECT WAYFINDER, INC.**

By: \_\_\_\_\_

Name & Title: Patrick Cook-Deegan, CEO  
Address: PO Box 2876, Berkeley, CA 94702

PCD

**CUSTOMER:**

By: \_\_\_\_\_

Name & Title: Doug Kaelin, Superintendent  
Date: 11/16/2023

DocuSigned by:

Doug Kaelin

**Terms and Conditions**

This Master Services Agreement (“Agreement”) is entered into by and between Project Wayfinder, Inc. (“Wayfinder”) and Customer on the following terms:

1. **Services.** Wayfinder will provide Customer with the Services during the Term, as described in the Term Sheet.
2. **Invoicing and Payment Terms.** Program Fees will be invoiced annually in advance and are due within thirty (30) days after receipt of invoice. Program Fees may not be prorated, regardless of program start or end date. Wayfinder requests that payments be made electronically via direct deposit or ACH wire transfer. Wayfinder may charge interest equal to 1.5% of the unpaid balance of any outstanding invoice for each month, or a portion thereof, that the balance is unpaid. Payments will be credited first to interest charges and then to the unpaid balance. Customer shall be responsible for all collection costs, including reasonable attorneys' fees, incurred by Wayfinder to collect amounts owed on any invoice.
3. **Ownership of Materials.** Customer acknowledges that Wayfinder retains ownership of all right, title and interest in and to the materials used by Wayfinder in connection with the Services, including the Curriculum, games, training products, assessment tools, reference documents, and other materials including all derivative works thereof (collectively, the "Materials"). Wayfinder may make Materials available in various ways, including, without limitation, through presenting Materials at training or consultation sessions, enabling Customer to download Materials from Wayfinder websites and file-sharing sites, and providing Customer with access to interactive websites. Customer acknowledges that Wayfinder retains all intellectual property rights therein and thereto (including without limitation, all patent rights, design rights, copyrights and trade secret rights) subject to the limited license granted to Customer below. Customer agrees not to (i) copy, modify, or reverse engineer any Materials, make derivative works based upon the Materials, or use the Materials to develop any products, without Wayfinder's prior written approval, or (ii) sell, license, rent, or transfer Materials to any third party.
4. **Limited License.** Wayfinder hereby grants to Customer and Customer accepts a non-transferable, non-exclusive license to use the Materials, subject to the terms and conditions set forth herein, as applicable. Customer may use, copy, adapt, and distribute the Materials only for purposes of program implementation. Customer must obtain prior written approval from Wayfinder to use Materials for any other purpose, including sharing any part of the Materials for non-commercial purposes with other schools, districts, teachers, and the like (such as at workshops or conferences). Under no circumstances may Customer distribute any Materials for any purposes intended or directed toward commercial advantage or monetary compensation or distribute outside Customer any Customer-created derivatives or revisions of any Materials.
5. **Work Product.** Subject to Wayfinder's obligations with respect to confidentiality and student data privacy, Wayfinder retains the right to utilize any work product produced in connection with the Services and Materials, including but not limited to student responses to toolkit questions, student answers to survey questions, and other data and statistics related to use of the Materials, to conduct assessments, create case studies and prepare insights and data analysis regarding the Materials and student impact.
6. **FERPA.** The Services comply with all applicable provisions of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99). FERPA is a Federal law that protects personally identifiable information in students' education records from unauthorized disclosure. Wayfinder does not collect any student information that could be defined as "education records" under FERPA, however, in the event that FERPA is deemed to apply to any student information that Wayfinder does collect, as a service provider Wayfinder only processes such information for educational purposes and therefore comes within the "school official" exception under FERPA. In the event Wayfinder receives a subpoena or judicial order for the disclosure of education records, we will Customer prior to fulfilling the request in accordance with §99.31(a)(9).

**7. Confidentiality.**

(a) Each party acknowledges that, in the course of performing its duties under this Agreement, it may obtain information relating to the other party which is of a confidential and proprietary nature ("Confidential Information"). Such Confidential Information may include, but is not limited to, personal information of the parties and/or students, trade secrets, know how invention techniques, processes, programs, schematics, software source documents, data, customer lists, financial information, and sales and marketing plans or information which a party knows or has reason to know is confidential, proprietary or trade secret information of another party. Each party shall at all times, both during the Term and for a period of at least three (3) years after its termination, keep in trust and confidence all such Confidential Information, and shall not use such Confidential Information other than as expressly authorized by the disclosing party, nor shall a party disclose any such Confidential Information to third parties without the written consent of the disclosing party.

(b) The obligations of confidentiality shall not apply to information which (i) has entered the public domain except where such entry is the result of a party's breach of this Agreement; (ii) prior to disclosure hereunder was already in the possession of another party; (iii) subsequent to disclosure hereunder is obtained by a party on a non-confidential basis from a third party who has the right to disclose such information to that party; or (iv) as required by law or a court order.

(c) No party shall disclose, advertise, or publish the terms and conditions of this Agreement without the prior written consent of the other party.

**8. Student Data.** Wayfinder shall not use student data gathered from students through the performance of the Services, including through Wayfinder's website or web application, to create a profile about a student or otherwise identify a student except in furtherance of specific Services as set forth in this Agreement.

**9. Publicity.** The parties may not use or refer to the name of the other party in any media release, public announcement, marketing materials, public disclosure or for any commercial purpose, without the prior written consent of the named party

**10. Status of Parties.** The parties shall be independent contractors in the performance of this Agreement, and nothing herein is intended or may be construed to make either party the employee, agent, partner, or representative of the other. Neither party shall represent to any third party that they are the employee, agent, partner, or representative of the other party.

**11. Indemnification; Limitation of Liability.**

(a) Indemnification by Customer. Customer will indemnify, defend, and hold Wayfinder and its officers, directors, employees, representatives, agents, and assigns harmless against all claims, liabilities, losses, damages, and expenses, including reasonable attorneys' fees and expenses, resulting from any claims by third parties relating to or arising out of Customer's negligent acts or omissions or willful misconduct in the performance of this Agreement.

(b) Indemnification by Wayfinder. Wayfinder will indemnify, defend, and hold Customer and its officers, directors, employees, representatives, agents, and assigns harmless against all claims, liabilities, losses, damages, and expenses, including reasonable attorneys' fees and expenses, resulting from any claims by third

parties relating to or arising out of Wayfinder's negligent acts or omissions or willful misconduct in the performance of this Agreement.

(c) **Limitation of Liability.** Except for the indemnification obligations of each party set forth above, neither party will be liable to the other party for any special, indirect, incidental, consequential, punitive, or exemplary damages arising out of or relating to this Agreement, even if such party was apprised of the likelihood of such damages.

(d) **Insurance.** Each party shall maintain for itself commercially reasonable amounts and types of liability insurance coverage according to each party's respective responsibilities and risk herein. Upon request by a party, the other party shall provide a certificate of insurance as evidence of such coverage.

12. **Right to Reschedule/Cancel.** If the Services include in-person training, Customer may reschedule or cancel the training by providing written notice to Wayfinder at least 90 days prior to the scheduled in-person training date. Customer is responsible for payment expenses incurred by Wayfinder prior to receipt of a timely notice of termination. Wayfinder will refund the balance of amounts previously paid, or if the amount of fees paid are not sufficient to compensate Wayfinder for expenses incurred prior to termination, Wayfinder will invoice Customer for such expenses. Customer will pay the invoiced amount within 10 days of receipt of invoice.
13. **Notices.** Any notice required under this Agreement shall be in writing, delivered by priority or overnight mail, any overnight delivery service, or via e-mail at such e-mail address(es) as a party may designate.
14. **Force Majeure.** Neither party shall be held liable to the other party for any failure or delay arising out of any cause or event beyond such party's control, including, without limitation, fire, floods, trade embargoes or sanctions, acts of war (whether war is declared or not), insurrections, riots, civil commotions, strikes, lockouts or other labor disturbances, acts of God, global pandemic or governmental action; provided, however, that the party so affected shall use reasonable commercial efforts to avoid such causes of nonperformance, and shall continue performance hereunder with reasonable dispatch whenever such causes are removed.
15. **Governing Law.** This Agreement shall be deemed to have been executed and delivered within the State of California, and the rights and obligations of the parties hereto shall be construed and enforced in accordance with, and governed by, the laws of the State of California.
16. **Severability.** If any term or provision of this Agreement shall be found invalid, illegal, or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.
17. **No Waiver.** The failure of either party to insist upon strict performance of any obligation of the other party hereunder, irrespective of the length of time for which such failure continues, shall not be a waiver of that party's right to demand strict compliance in the future.
18. **Amendment.** This Agreement may be changed, modified and/or amended only by a writing duly executed by the parties hereto.
19. **Counterparts.** This Agreement may be executed in one or more counterparts (including by electronic transmission), each of which shall constitute an original, and all of which shall constitute one and the same document.



*© By checking this box, you confirm that you have no students under the age of 13 who will use the digital Project Wayfinder application. If your school does have students under 13 please leave the box blank and sign below.*

### **COPPA Notice and Consent**

The Children’s Online Privacy Protection Act, or COPPA, is a federal law that allows parents to control what information is collected online from their children under the age of 13. COPPA generally requires companies that collect personal information online from children under age 13 to provide notice of their data collection and use practices and obtain verifiable parental consent. In the educational context, however, schools can consent on behalf of parents to the collection of student personal information, but only if such information is used for a school-authorized educational purpose and for no other commercial purpose.

You are receiving this COPPA Notice and Consent because you have expressed an interest in utilizing the digital Project Wayfinder application for your school, and you have indicated that you have students under the age of 13 who will use the digital Project Wayfinder application. Further, you have confirmed to Project Wayfinder that your authorization regarding students’ use of digital educational technology such as the Project Wayfinder app, which may include use of student information in an educational context, is based on the school’s having obtained the parent’s consent.

#### **Collection of Personal Information**

Project Wayfinder collects limited personal information from students solely for the use and benefit of the learning environment. We will not require a child to provide more information than is reasonably necessary in order to participate in the digital activity, and we use this personal data for no other purpose than providing the service to the user. This information is not shared outside of the classroom or with any third parties except Project Wayfinder staff members who require access for the provision of Project Wayfinder’s services to the school and students. Students of any age cannot share their profiles publicly outside of their classroom or school.

The app currently collects and stores the following information:

- student name
- student email
- student password
- student responses to toolkit questions
- timestamp when a response was submitted
- student answers to survey questions

The app currently shares the following student information with teachers:

- student name
- student email
- timestamp of when students submitted responses
- responses to toolkit questions that students have not mark as “keep to myself”

### Use or Disclosure of Personal Information

We do not disclose personal information collected from students to third parties other than to persons who provide support for the operations of the service and who do not use the information for any other purpose, except as follows:

- Parents
- Teachers & school administrators

We may disclose any and all personal information collected from a student to the parent or teacher who registered for the service in connection with such student. We do not: display advertising on our app; use student data to advertise to you or the student; sell or share student data with third parties to advertise or market to you or the student; or host third-party cookies or trackers that would allow those third parties to track you through out app. We will only retain and use your information as necessary to comply with our legal obligations.

### Access to Personal Information

If the school and/or a parent/guardian wishes to review, correct, update, or delete a student's personally identifiable information stored by Project Wayfinder, they may email us their request at [admin@projectwayfinder.com](mailto:admin@projectwayfinder.com). We will respond to such requests within 10 business days.

If the school and/or a parent/guardian wishes to prevent further use or collection of a student's personally identifiable information or wants to discontinue our service, they may email us at [admin@projectwayfinder.com](mailto:admin@projectwayfinder.com). We will respond to such requests within 10 business days.

In any correspondence such as e-mail or mail, please include the child's username, the school or organization, and the teacher or parent's email address and telephone number. To protect children's privacy and security, we will take reasonable steps to help verify a teacher or parent's identity before granting access to any personal information.

### Contact

Please contact us at [admin@projectwayfinder.com](mailto:admin@projectwayfinder.com) with any questions or concerns about Project Wayfinder, the app, our services and privacy. We can also be reached by mail at the following address:

Project Wayfinder  
 PO Box 2876 Berkeley, CA 94702

The undersigned hereby gives consent to Project Wayfinder to create student accounts for the web-based tools and applications described in this document.

SCHOOL NAME:

School Name

\_\_\_\_\_

By: \_\_\_\_\_

Doug Kaelin

Name: \_\_\_\_\_

Superintendent

Title: \_\_\_\_\_





Project Wayfinder Inc.  
 PO Box 2876  
 Berkeley, CA 94702  
 (650) 575-5199

WAYFINDER PRICE QUOTE  
**2023-2026 SCHOOL YEAR**

DATE  
 11/7/23

QUOTE NO.  
 1

**BILL TO**

Doug Kaelin

**PAY TO**

Project Wayfinder Inc.  
 PO BOX 2876, Berkeley CA 94702  
 ar@projectwayfinder.com  
 (650) 575-5199

ITEM DESCRIPTION	TARGET GRADE	NOTES	QTY	PRICE EA	TOTALS
Wayfinder Core Curriculum Licenses	TK-6	Prorated	1	3,750.00	\$ 3,750.00
Wayfinder Annual Training & Support Package	TK-6	Prorated	1	1,750.00	\$ 1,750.00
					\$ -
					\$ -
			<b>YR 1 TOTAL</b>		<b>\$ 5,500.00</b>
Wayfinder Core Curriculum Licenses	TK-6		1	7,500.00	\$ 7,500.00
Wayfinder Annual Training & Support Package	TK-6		1	2,500.00	\$ 2,500.00
					\$ -
					\$ -
			<b>YR 2 TOTAL</b>		<b>\$ 10,000.00</b>
Wayfinder Core Curriculum Licenses	TK-6		1	7,500.00	\$ 7,500.00
Wayfinder Annual Training & Support Package	TK-6		1	1,500.00	\$ 1,500.00
					\$ -
					\$ -
			<b>YR 3 TOTAL</b>		<b>\$ 9,000.00</b>
			<b>SUBTOTAL</b>		<b>\$ 24,500.00</b>
			<b>DISCOUNT (10%)</b>		<b>\$ (2,450.00)</b>
			<b>ADDITIONAL EXPENSES*</b>		<b>\$ -</b>
			<b>SHIPPING &amp; HANDLING</b>		<b>\$ -</b>
			<b>SALES TAX</b>		<b>\$ -</b>
			<b>TOTAL PRICE</b>		<b>\$ 22,050.00</b>

-Wayfinder Core Curriculum Licenses include access to Wayfinder Core Curriculum, Activity Library, Collections and Waypoints formative SEL assessment tool. Toolkits also included.  
 -Annual Training Package includes three sessions of training for all teachers and administrators involved with the rollout, scheduled at the start of year.  
 -Annual Support Package includes year-long support from a Wayfinder School Success Coach to ensure successful implementation.

For questions concerning this quote, please contact  
 Project Wayfinder Accounts Receivable | ar@projectwayfinder.com

**Please make all checks payable to Project Wayfinder Inc**

[www.projectwayfinder.com](http://www.projectwayfinder.com)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Project Wayfinder, Inc.  
 PO Box 26246  
 Los Angeles, CA 90026  
 +1 3014480584  
 ar@projectwayfinder.com  
 www.projectwayfinder.com



# INVOICE

**BILL TO**

Biggs Elementary School  
 300 B Street  
 Biggs, CA 95917 USA

**SHIP TO**

Biggs Elementary School  
 300 B Street  
 Biggs, CA 95917 USA

**INVOICE #** 2789E

**DATE** 12/05/2023  
**DUE DATE** 01/04/2024  
**TERMS** Net 30

DESCRIPTION	QTY	RATE	AMOUNT
<b>Wayfinder Core Curriculum Licenses (deleted)</b> YEAR 1: 2023-2024 TK-6 Prorated	1	3,750.00	3,750.00
<b>Wayfinder Annual Training Package (deleted-1)</b> Prorated	1	1,000.00	1,000.00
<b>Wayfinder Annual Support Package (deleted-1)</b> Prorated	1	750.00	750.00
<b>Foundations K Toolkit (deleted)</b> Grade K	32	0.00	0.00
<b>Foundations 1 Toolkit (deleted)</b> Grade 1	30	0.00	0.00
<b>Foundations 2 Toolkit (deleted)</b> Grade 2	30	0.00	0.00
<b>Foundations 3 Toolkit (deleted)</b> Grade 3	30	0.00	0.00
<b>Foundations 4 Toolkit (deleted)</b> Grade 4	30	0.00	0.00
<b>Foundations 5 Toolkit (deleted)</b> Grade 5	28	0.00	0.00
			Subtotal: 5,500.00
<b>Wayfinder Core Curriculum Licenses (deleted)</b> YEAR 2: 2024-2025 TK-6	1	7,500.00	7,500.00
<b>Wayfinder Annual Training Package (deleted-1)</b>	1	1,500.00	1,500.00
<b>Wayfinder Annual Support Package (deleted-1)</b>	1	1,000.00	1,000.00
			Subtotal: 10,000.00
<b>Wayfinder Core Curriculum Licenses (deleted)</b> YEAR 3: 2025-2026 TK-6	1	7,500.00	7,500.00
<b>Wayfinder Annual Training Package (deleted-1)</b>	1	1,000.00	1,000.00

DESCRIPTION	QTY	RATE	AMOUNT
<b>Wayfinder Annual Support Package (deleted-1)</b>	1	500.00	500.00
			Subtotal: 9,000.00
<b>Product Discount (deleted)</b>	1	-2,450.00	-2,450.00
<b>Sales Tax</b>	1	76.12	76.12
Sales Tax calculated by AvaTax on Tue 05 Dec 14:51:16 UTC 2023			

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January 1, 2024 – Aug 1, 2026	<b>BALANCE DUE</b>	<b>\$22,126.12</b>
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# BIGGS UNIFIED SCHOOL DISTRICT

March 13, 2024

Item Number: Item 14 D

Item Title: Modular Classroom Building Year 2020

Presenter: Analyn Dyer

Attachments: AMS Invoice 711-2, Prior payments, November 2019 Board minutes, Fund 35  
Cash Balances

Item Type:  Consent Agenda  Action  Report  Work Session  Other

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## **Background/Comments:**

The Classroom Modular Project in 2019 original contract total of \$794,460 verified not been fully paid. The vendor- American Modular System is now collecting the remaining balance of \$160,481.00. After four years, the district investigated and concluded that this amount was still due.

Upon consultation with the auditor, the amount will not be part of the current school year expenditures but a reinstatement to Financial Statements since it should have been reflected in 2019/20.

## **Fiscal Impact:**

Fund 35 to close out \$ 114,551.18 (Amount subject to change due to interest earned from Butte County Treasury)

General Fund \$ 45,929.82 for the remainder

## **Recommendation:**

The Administration recommends the Board approve the remaining balance total of \$160,481 payable to American Modular System as presented.



787 Spreckels Avenue  
 Manteca CA, 95336  
 P 209.825.1921

**INVOICE**

DATE	INVOICE NO.
9/21/2020	711-2

Revised

<b>BILL TO</b> Biggs Unified School District 300 B Street Biggs, CA 95917  Attn: Accounts Payable	<b>SHIP TO</b> Biggs Elementary
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<b>YOUR PO #</b>	<b>TERMS</b>	<b>DUE DATE</b>	<b>VIA</b>	<b>F.O.B.</b>
PO20-00103	Net 20 days		AMS	Destination

QTY	Description	Serial Number Site	Unit Price	Total
1 ea.	60x32 DSA Modular Classroom Building	20-644-001		
	Contract Amount: \$794,460.00 Final Billing Percent Complete: 100%			\$794,460.00
	C/O not included due to lack of signature on file.			
	Less Previously Recieved			-\$633,979.00
<b>Total</b>				<b>\$160,481.00</b>

There will be a 1.5% per month service charge on accounts past due. See terms above.

GEN7

EVOLVE

FORM

2GO

AMERICANMODULAR.COM

- A. Approve Inter-district Agreement Request(s) for the 2019-2020 school year
- B. Approve PO / Vendor Report

**ACTION ITEMS**

The Board approved Action Items A - H. MSC (Sheppard/Navarro) 5/0

Navarro – Aye      Phillips – Aye      Wilkinson – Aye      Sheppard – Aye      Slusser - Aye

- A. Set Date of Board of Trustee Annual Organizational Meeting – *Meeting was tentatively set for December 4, 2019*  
This is an annual requirement to schedule the organizational meeting.
- B. Approve Boys and Girls JV & Varsity Basketball teams overnight to attend Portola Basketball Tournament on Dec. 12 – 14, 2019
- C. Adopt Resolution 2019-2020 #4 Regarding Reduction in Classified Workforce – Reduction of 9 hours of Special Circumstances Aide time.
- D. Adopt Board Policy for Suicide Prevention
- E. Approve Agreement with Gaynor Telesystems for PELCO VXP Camera System for \$51,559.91
- F. Approve Agreement with AMS for a replacement Modular Building (60' x 32') for \$794,460.00
- G. Approve Agreement with AZ Bus Sales to purchase a new bus not to exceed \$184,513.90
- H. Approve Agreement with Technique Communications for CAT 6 cabling for new camera system for \$33,478.81

**PERSONNEL ACTION**

The Board approved Personnel Action Item A - H. MSC (Wilkinson/Sheppard) 5/0

Navarro – Aye      Phillips – Aye      Wilkinson – Aye      Sheppard – Aye      Slusser - Aye

- A. Approve Hiring of Jeff Smith, Andrew Perez and Hunter Shelton as walk on Baseball coaches for 2019-2020 season
- B. Accept Resignation of Cody Walsh as Wrestling Coach for the 2019-2020 season.
- C. Approve Hiring of Darci Roles as Girls JV Basketball Coach for the 2019-2020 season
- D. Approve Hiring of Analyn Dyer at Financial Officer / Accounts Payable Clerk position
- E. Approve Hiring of Clarissa Pfister as BES Results Coordinator on 2019-2020 Stipend List
- F. Approve Hiring of Wendy Hall as RES Lead Teacher on 2019-2020 Stipend List
- G. Approve Hiring of Molly Williams as Substitute Instructional Aide
- H. Approve Hiring of Tyler Rutledge as Head Wrestling Coach for 2019-2020 season.

**INFORMATION ITEMS** - Superintendent Kaelin updated the Board on prospect of having a Golf team. Table Mountain Golf Course said we will be allowed to practice there. There were a lot of students signed up and showed interest in joining the golf team but we can only have six (6) members. The Coach is a stipend position. We would need to see who wanted to coach the team. We would need to see how we would get players to practice and check on the liability if students were required to get themselves to practice. We need to check on the total costs of tournaments.

**FUTURE ITEMS FOR DISCUSSION** – Mrs. Navarro asked about an issue at the elementary school cafeteria concerning enough food for the upper grades. She would also like to have a rally on vaping at the elementary school for students and parents.

**ADJOURNMENT** - The meeting was adjourned at 8:15 pm.



100705

~~100705~~

787 Spreckels Avenue  
Manteca CA, 95336  
P 209.825.1921

**INVOICE**

DATE	INVOICE NO.
7/28/2020	711-1

<b>BILL TO</b> Biggs Unified School District 300 B Street Biggs, CA 95917  Attn: Accounts Payable	<b>SHIP TO</b> Biggs Elementary
--	------------------------------------

<b>YOUR PO #</b>	<b>TERMS</b>	<b>DUE DATE</b>	<b>VIA</b>	<b>F.O.B.</b>
PO20-00103	Net 20 days		AMS	Destination

QTY	Description	Serial Number Site	Unit Price	Total
1 ea.	60x32 DSA Modular Classroom Building  Contract Amount: \$794,460.00 Progress Billing # 1 thru 7-31-20 Percent Complete: 84%	20-644-001		\$667,346.00
	Less 5% Retainage			-\$33,367.00
<b>Total</b>				<b>\$633,979.00</b>

There will be a 1.5% per month service charge on accounts past due. See terms above.

0405



800-322-5555  
www.gls-us.com

**Ship From**  
AMERICAN MODULAR SYSTEMS  
AMANDA KEITH  
787 SPRECKELS AVE.  
MANTECA, CA 95336

**Tracking #: 549885864**

**CPS**

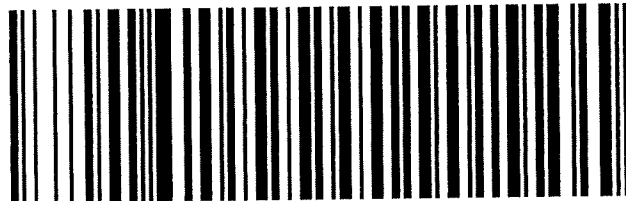


**Ship To**  
BIGGS UNIFIED SCHOOL DISTRICT  
ACCOUNTS PAYABLE  
300 B STREET  
BIGGS, CA 95917

**BIGGS**

**COD:** \$0.00  
**Weight:** 0 lb(s)  
**Reference:**

**C95926A**



**Delivery Instructions:**

24431696

**Signature Type:** STANDARD

**CHI CA959-CH1**

Print Date: 7/29/2020 2:32 PM

**LABEL INSTRUCTIONS:**

- Do not copy or reprint this label for additional shipments - each package must have a unique barcode.**  
Step 1: Use the "Print Label" button on this page to print the shipping label on a laser or inkjet printer.  
Step 2: Fold this page in half.  
Step 3: Securely attach this label to your package and do not cover the barcode.

**TERMS AND CONDITIONS:**

By giving us your shipment to deliver, you agree to all of the General Logistics Systems US, Inc. (GLS) service terms & conditions including, but not limited to; limits of liability, declared value conditions, and claim procedures which are available on our website at [www.gls-us.com](http://www.gls-us.com).





90-2267  
1211

CHECK NO: 3005-183968  
ISSUE DATE: 09/03/2020

VOID AFTER 12 MONTHS

Biggs Unified School District  
300 B Street  
Biggs, CA 95917

AMOUNT  
\$633,979.00\*\*

PAY SIX HUNDRED THIRTY THREE THOUSAND NINE HUNDRED 79 AND ZERO/100 DOLLARS\*\*\*\*\*

TO AMERICAN MODULAR SYSTEMS  
787 SPRECKELS AVE  
MANTECA, CA 95336

EXAMINED, APPROVED & ALLOWED

Mary Sakuma

⑈3005183968⑈ ⑆121122676⑆ 153401339756⑈

FOR SECURITY, THIS DOCUMENT CONTAINS A WATERMARK ON THE BACK  
PLEASE DETACH AND RETAIN THIS STATEMENT FOR YOUR RECORDS

Biggs Unified School District  
AMERICAN MODULAR SYSTEMS  
100705/1

CHECK NO: 3005-183968  
CHECK AMOUNT: \$633,979.00  
Issued: 09/03/2020

INVOICE DATE	REFERENCE	INVOICE NUMBER	DESCRIPTION	CREDIT	INVOICE AMOUNT
07/28/2020		711-1	DSA Modular Classroom		633,979.00

Detail for Dates 07/01/2023 through 06/30/2024 Fiscal Year 2023/24

Ref#	Pay To Name	Journal #	Description	Trans Date	Debit	Credit	Account Balance
Fund 35 - CntySchlFacIFnd							
35-0000-0-9110-	UnRestrRsrc,CashCntyTreas		Starting Balance	07/01/23	1,852.30		1,852.30
	BB24-00007						
35-7710-0-9110-	StateSchlFac,CashCntyTrea		Starting Balance	07/01/23	111,076.42		111,076.42
	BB24-00007						
	CA24-00084		Q1 Interest 09/30/23	09/30/23	1,006.99		112,083.41
	CA24-00138		Q2 Interest 12/31/2023	12/31/23	615.47		112,698.88
			Account Total	06/30/24	112,698.88	.00	
			<b>Total for Org 006 and Fund CntySchlFacIFnd</b>		<b>114,551.18</b>	<b>.00</b>	<b>114,551.18</b>

# BIGGS UNIFIED SCHOOL DISTRICT

March 13, 2024

Item Number: 14 E

Item Title: Approval of Resolution No. #07 Inter-fund Cash Transfer to Special Reserve  
Other than Capital Outlay Fund

Presenter: Analyn Dyer

Attachments: Resolution

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

---

## **Background/Comments:**

As part of the requirements for budget oversight, the District is required to request approval of inter-fund transfers. The proposed transfer for the Fiscal Year 2023/24 enables the district to initiate the cash transfer from the General Fund into the Special Reserve for Other than Capital Outlay Fund (17).

Due to the possible closeout of the County School Facilities Fund (35) and unexpected expenditures from four years ago, the Board has full discretion to move the funds between Fund 01 and Fund 17 whenever deemed necessary.

Following Board authorization, the Districts' Estimated Actuals for FY 23/24 will be updated to reflect the projected Fund 17 activity and the Proposed Budget for School Year 2024/25.

## **Fiscal Impact:**

Approval of \$160,481 from Fund 01 to Fund 17 will enable the District to comply with the state law requiring no more than 10% unassigned/assigned fund balance while enabling the Board to have full discretion over future spending.

## **Recommendation:**

The administration recommends the Board take action to transfer funds from the General Fund (01) to a Special Reserve other than Capital Outlay (17).

**BEFORE THE GOVERNING BOARD OF  
BIGGS UNIFIED SCHOOL DISTRICT  
BUTTE COUNTY, CALIFORNIA**

**A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING  
INTERFUND CASH TRANSFERS FOR  
SPECIAL RESERVED OTHER THAN CAPITAL OUTLAY FUND**

**Resolution # 2023-2024 #07**

**WHEREAS**, it is required that the Governing Board approves inter-fund transfers before the actual transfer of money between funds; and

**WHEREAS**, the Governing Board intends to fulfill the requirements of the state that no more than 10% of the ending fund balance is uncommitted.

**WHEREAS**, the California Department of Education and the Government Finance Officers Associations recommend that the school districts maintained, committed, assigned, and unassigned reserves of at least two months of operating expenditures, mitigate revenue shortfall and unanticipated expenditures;

**NOW, THEREFORE, BE IT RESOLVED** that the amount of \$160, 481 be transferred from the General Fund to the Special Reserve for Projects Other Than Capital Fund (17)

This resolution becomes supplemental to the District’s Estimated Actuals for SY 2023/24 and the Proposed Budget for SY 2024/25.

**DULY PASSED and ADOPTED** this 13th day of March 2024 by the Governing Board of Biggs Unified School District by the following roll call:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

Signed and Approved by me after this passage.

\_\_\_\_\_  
Linda Brown, Governing Board President

Attest:

\_\_\_\_\_  
America Navarro, Clerk

# BIGGS UNIFIED SCHOOL DISTRICT

March 13, 2024

Item Number: 14 F

Item Title: SY2024/25 Internet Service- BCOE Agreement

Presenter: Analyn Dyer

Attachments: BCOE MOU and E-Rate Bidding Evaluation Matrix

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

---

## **Background/Comments:**

The Internet Service Bidding Evaluation Matrix summary attached hereto is awarded to BCOE, the lowest bid out of two vendors. The MOU with BCOE does satisfy the E-Rate requirements to have an executed agreement in place before applying the E-Rate funds through USAC- Universal Service Administrative Co.

## **Fiscal Impact:**

The district portion of this project will be 20% or \$11,200 which will be added to the SY 24/25 Proposed Budget -General Unrestricted Funds.

## **Recommendation:**

The Administration recommends the Board approve the BCOE agreement as presented.

# E-rate Evolution Matrix

## Biggs Unified School District

### E-rate Fund Year 2024

## Internet Service

E-Rate Form 470 Number:

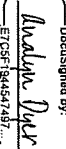
240005976

RFP Closing Date:

1/5/24

1 Gbps/site - estimated taxes included

Selection Criteria	Maximum Points	Vendor Name:		Score	Score
		BCOE	Cytranet		
Prices	40	\$1166.66/month	\$1893.78/month		
Plan	20	Score 40	Score 0		
Prior Experience with proposer	20	Score 20	Score 0		
References	10	Score 10	Score 0		
Reputation	10	Score 10	Score 0		
Other (describe)			SPAM Bid		
<b>Overall Ranking</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Vendor Selected:</b>	Butte County Office of Education
<b>Approved By:</b>	<small>DocuSigned by:</small>  Anahyn Payer <small>E70561964547487...</small> Chief Business Officer
<b>Title:</b>	Chief Business Officer
<b>Date:</b>	2/26/2024

Financial Summary	
Total	\$56,000.00
E-rate share	\$44,800.00
LEA Share	\$11,200.00

**INDEPENDENT CONSULTANT AGREEMENT  
FOR SPECIAL SERVICES TO BE PROVIDED BY BCOE**

This Independent Consultant Agreement for Special Services ("Agreement") is made as of February 26th, 2024, between the Butte County Office of Education ("BCOE") and Biggs Unified School District ("Client") (together, "Parties").

WHEREAS, the Client is authorized to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal, or administrative matters, if those persons are specially trained and competent to perform the special services required, and the Client has determined the BCOE to be specially trained and competent to perform the special services required under this Agreement.

1. **Services.** The BCOE shall furnish to the Client the services as described in EXHIBIT "A" attached hereto and incorporated herein by this reference ("Services").
2. **Term.** BCOE shall commence providing Services under this Agreement upon execution of the Agreement by both parties, and will diligently perform such Services as required. The term for Services and schedule to provide Services shall be in accordance with the schedule included in EXHIBIT "B";
3. **Compensation.** BCOE compensation from the Client shall be as set forth in EXHIBIT "B" as the proposed fee for Services.
4. **Expenses.** BCOE shall be paid any additional costs or expenses incurred by BCOE in performing Services for Client.
5. **Independent Contractor.** BCOE, in the performance of this Agreement, shall be and act as an independent contractor.
6. **Materials.** Client shall furnish, and pay for all labor, materials, equipment, supplies and other items necessary for BCOE to complete the Services to be provided pursuant to this Agreement.
7. **Termination.** BCOE may, at any time, with or without reason, terminate this Agreement with thirty (30) days written notice, and be compensated by Client for Services rendered up to the date of termination (i.e., BCOE will be compensated by Client for Services completed to date as a pro-rata amount of the full fees, costs, and expenses).
8. **Indemnification.** To the furthest extent permitted by California law, Client shall, at its sole expense, defend, indemnify, and hold harmless the BCOE, the State of California, and their agents, representatives, officers, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants and/or attorneys fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Client under or in conjunction with this Agreement, unless the claims are caused wholly by the sole negligence or willful misconduct of the indemnified parties. The BCOE shall have the right to accept or reject any legal representation that Client proposes to defend the indemnified parties.

9. **Insurance.**

9.1. The BCOE shall procure and maintain at all times it performs any portion of the Services its applicable forms of insurance.

10. **Assignment.** The obligations of the Client pursuant to this Agreement shall not be assigned by the Client.

11. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

**If to BCOE:**

BUTTE COUNTY OFFICE OF EDUCATION  
1859 Bird Street  
Oroville, CA 95965  
FAX:  
ATTN: \_\_\_\_\_

**If to Client:**

BIGGS UNIFIED SCHOOL DISTRICT  
300 B. Street  
Biggs, CA 95917  
FAX: (530) 868-1615  
ATTN: Doug Kaelin

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

12. **Attorney Fees/Costs.** Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorneys' fees.

13. **No Rights in Third Parties.** This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

14. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties. This Agreement is not valid until approved/ratified by the BCOE's governing board. Services shall not be rendered until Agreement is approved or ratified.

15. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Butte County, California.

16. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.



17. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
18. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.
19. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates indicated below.

**BCOE:**

Dated: \_\_\_\_\_, 2024

BUTTE COUNTY OFFICE OF EDUCATION

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Client:**

Dated: 2/25/2024, 2024

Biggs Unified School District

By: Doug Kaelin

Print Name: Doug Kaelin

Title: Superintendent

## **EXHIBIT "A"**

### **Scope of Services**

Butte County Office of Education (BCOE) will provide Internet Access services to Biggs Unified School District. The Internet Access services provided for the District (or School) under this agreement are for daily operational support that is E-Rate eligible as specified within the eligible services list under Internet Access. Specific services to be provided include:

- Internet Access includes bandwidth of 1Gbps to 10Gbps, based upon bandwidth utilization. If baseline bandwidth meets or exceeds 75% utilization for twenty or more business days, plans will be made to upgrade the connection. School-owned router will need to support SFP+ transceivers.
- Install, configure, and maintain district or school-owned Internet Access equipment
- Install operating system upgrades and patches on all Internet Access equipment to ensure continued functionality
- Monitor and troubleshoot Internet accessing equipment, conduits and data circuits to identify specific problems, reduce downtime and notify the district at the point of any disruption of service
- Coordinate data circuit repair with telecom providers
- Provide Domain Name Services to facilitate Internet Access
- Provide Firewall protection against unauthorized use and access of Internet services
- Provide complimentary Threat Prevention and URL Filtering

### **Services & Hardware Not Included**

- Monthly cost for telecommunication circuits (eg. Comcast EPL, AT&T ADE, Managed P2P Wireless, Comcast Cable, etc.)
- Routers or routing hardware for Internet Access
- Installation, configuration, or maintenance of Local Area Network (LAN) equipment
- LAN related network troubleshooting (router serves as the Demarcation point for BCOE).
- Network cable installation
- Installation, configuration, or maintenance of local workstations, switches, Wireless Access Points (WAPs) and/or Servers
- Anything not listed on the USAC E-Rate eligibility list for Internet Access

### **Support Hours**

- BCOE support hours are Monday through Friday, 7:30am – 4:30pm excluding BCOE holidays
- Network outage issues started during the regular support hours will continue to be worked until resolved, even after normal support hours if needed.
- After-hours support and weekend support can be pre-arranged with a minimum of ten (10) business days' notice.

## **SLA – Service Level Agreement**

- BCOE will respond to voice or email inquiries regarding Internet service outages within one (1) hour during support hours
- Response to service interruptions will include voice, email, SMS, or physical response, depending on the severity of the issue and the availability of communications.
- BCOE will coordinate the repair or replacement of Internet Access equipment and reestablish service as soon as possible
- Scheduled routine maintenance will need to be performed occasionally on BCOE Internet Access equipment for software upgrades, hardware upgrades, and patches. BCOE will provide at least ten (10) business days' notice for planned scheduled maintenance that creates a service interruption
- Because BCOE already provides considerably discounted rates, additional discounts cannot be provided for extended outages.

**EXHIBIT "B"**

**Fee Schedule**

**Terms of Agreement**

- The contract term for Internet Access will be three (3) years, with the option to extend for an additional two (2) one-year extensions
- The term of this contract is for three (3) years effective July 1, 2024 through June 30, 2027
- The maximum duration of the agreement, including all extensions, shall be five (5) years
- The total annual cost of this agreement is \$56,000
- **Attachment A** includes the District sites included in our Internet Access Services
- No other services will be a part of this agreement that is not E-rate eligible.
- School Districts shall not extend Internet Access services to for-profit agencies, organizations and institutions, general public regardless of any previous arrangements that may have existed between them.
- Internet Access services provided by BCOE cannot be resold
- No additional firewall nor any unauthorized network device (deemed by BCOE) can be connected to the BCOE WAN unless authorized by the BCOE Network Operations Manager or BCOE IT Director. Failure to comply can result in termination of this contract within 14 days and disconnection from the BCOE WAN.
- In the event a compromised host or malicious device is detected on the network, the compromised host must be removed or disconnected from the network within 1 hour of notification.

**Attachment A**

<b>Item no.</b>	<b>Sites</b>	<b>Internet Service Provider (ISP) Bandwidth</b>	<b>Annual Cost</b>
1	Biggs District Office	1-10Gbps	\$14,000
2	Biggs High School/Middle School	1-10Gbps	\$14,000
3	Biggs Elementary	1-10Gbps	\$14,000
4	Richvale Elementary	1-10Gbps	\$14,000

Account Object Code	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals
<b>Fund 01 - GeneralFund</b>					
<b>Expense</b>					
5800 ProfCnsltgSvcs	72,616.07	67,353.70	90,625.80	99,524.66	91,387.02
<b>Total for Org 006, Fund 01 and Expense accounts</b>	<b>72,616.07</b>	<b>67,353.70</b>	<b>90,625.80</b>	<b>99,524.66</b>	<b>91,387.02</b>

## Draft-Biggs Unified School District 2024/2025 Calendar

2024

July						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
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August						
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2025

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March						
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June						
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29	30					

8/08/2024 - First Day of School  
 5/29/2025 - Last Day of School

5/29/25 - BES Graduation  
 5/30/25 - H.S. Graduation

Non-School Days - Staff Days

District Designated Holidays per Ed Code 37220 & 45205	
July 4	Independence Day
July 5	Local Holiday
Sept. 2	Labor Day
Nov. 11	Veterans' Day
Nov. 28	Thansgiving Day
Nov. 29	LH-Day After Thanksgiving
Dec. 24	LH-Day Before Christmas
Dec. 25	Christmas Day
Jan. 1	New Year's Day
Jan. 2	Local Holiday
Jan. 10	LH-10/11 Month Classified
Jan. 20	Martin Luther King, Jr. Day
Feb. 17	Presidents' Day
May 26	Memorial Day
June 19	Juneteenth (LH-12 Month)

All Schools	
Nov. Break:	11/25/24 - 11/29/24
Winter Recess:	12/20/24 - 01/10/25
Teacher Work Day 01/10/25	
Spring Recess:	04/14/25 - 04/18/25

* Minimum Days (Grades K-8)	
** Minimum Days (Grades 9-12)	
*** Minimum Day (All Grades)	
er	Early Release Days
	Instructional Day Count

STAFF RETURN DATES		
8/5/24 - Teachers Return	11 mo. Classified Days	
8/5/24 - 10 mo. Classified Return	08/01/24-06/18/25	

ELEMENTARY GRADING PERIODS		
First Trimester	Nov. 1st	61 Days
Second Trimester	Feb. 28th	61 Days
Third Trimester	May 29th	58 Days

SECONDARY GRADING PERIODS		
First Semester	Dec. 19th	89 Days
Second Semester	May 29th	91 Days

Board approved: \*\*\*\*\*

# Draft-Biggs Unified School District 2025/2026 Calendar

2025

July						
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October						
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August						
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November						
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September						
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December						
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2026

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April						
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February						
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March						
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June						
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28	29	30				

<b>8/07/2025 - First Day of School</b>	<b>5/28/26 - BES Graduation</b>	
<b>5/28/2026 - Last Day of School</b>	<b>5/29/26 - H.S. Graduation</b>	<b>Non-School Days - Staff Days</b>
<b>District Designated Holidays per Ed Code 37220 &amp; 45205</b>	<b>All Schools</b>	* Minimum Days (Grades K-8)
July 3                    Local Holiday	Nov. Break:    11/24/25 - 11/28/25	** Minimum Days (Grades 9-12)
July 4                    Independence Day	Winter Recess: 12/22/25 - 01/09/26	*** Minimum Day (All Grades)
Sept. 1                   Labor Day	<b>Teacher Work Day 01/09/26</b>	er                    Early Release Days
Nov. 10                  Local Holiday	Spring Recess: 04/06/26 - 04/10/26	Instructional Day Count
Nov. 11                  Veterans' Day	<b>STAFF RETURN DATES</b>	
Nov. 27                  Thansgiving Day	8/4/25 - Teachers Return	11 mo. Classified Days
Nov. 28                  LH-Day After Thanksgiving	8/4/25 - 10 mo. Classified Return	8/1/2025-06/18/2026
Dec. 24                  LH-Day Before Christmas	<b>ELEMENTARY GRADING PERIODS</b>	
Dec. 25                  Christmas Day	First Trimester	Oct. 31st                    61 Days
Jan. 1                    New Year's Day	Second Trimester	Feb. 27th                    61 Days
Jan. 9                    LH-10/11 Month Classified	Third Trimester	May 28th                    58 Days
Jan. 19                  Martin Luther King, Jr. Day	<b>SECONDARY GRADING PERIODS</b>	
Feb. 16                  Presidents' Day	First Semester	Dec. 19th                    89 Days
May 25                  Memorial Day	Second Semester	May 28th                    91 Days
June 19                  Juneteenth (LH-12 Month)	Board approved: *****	

## Draft-Biggs Unified School District 2026/2027 Calendar

2026

July						
Su	Mo	Tu	We	Th	Fr	Sa
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October						22
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August							18
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November							15
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September							21
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December							14
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2027

January							14
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April						20	
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February							18
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May							19
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30	31						

March							19
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June							
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27	28	29	30				

<b>8/06/2026 - First Day of School</b>	5/27/27 - BES Graduation		
<b>5/27/2027 - Last Day of School</b>	5/28/28 - H.S. Graduation	Non-School Days - Staff Days	
<u>District Designated Holidays per Ed Code 37220 &amp; 45205</u>		* Minimum Days (Grades K-8)	
July 3	Indep. Day Observed	** Minimum Days (Grades 9-12)	
Sept. 7	Labor Day	*** Minimum Day (All Grades)	
Nov. 11	Veterans' Day	er	
Nov. 26	Thansgiving Day	Early Release Days	
Nov. 27	LH-Day After Thanksgiving	Instructional Day Count	
Dec. 24	LH-Day Before Christmas	<b>STAFF RETURN DATES</b>	
Dec. 25	Christmas Day	8/3/26 - Teachers Return	11 mo. Classified Days
Jan. 1	New Year's Day	8/3/26 - 10 mo. Classified Return	08/03/2026-06/21/2027
Jan. 8	LH-10/11 Month Classified	<b>ELEMENTARY GRADING PERIODS</b>	
Jan. 18	Martin Luther King, Jr. Day	First Trimester	Oct. 30th 61 Days
Feb. 12	Local Holiday	Second Trimester	Feb. 26th 61 Days
Feb. 15	Presidents' Day	Third Trimester	May 27th 58 Days
March 26	10/11 Mo. Local Holiday	<b>SECONDARY GRADING PERIODS</b>	
May 31	Memorial Day	First Semester	Dec. 18th 90 Days
June 18	6/19 Observed LH-12 Month	Second Semester	May 27th 90 Days
Board approved: *****			



# BIGGS UNIFIED SCHOOL DISTRICT

March 13, 2024

Item Number: 15 A

Item Title: 1 Teacher Position under ESSER Funds-move to Learning Recovery Block Grant

Presenter: Doug Kaelin

Item Type:  Consent Agenda  Action  Report  Work Session  Other

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## **Background/Comments:**

One (1) certified teacher position was approved under one-time funds ESSER resource during the December 14, 2021 board meeting. Due to the expenditure deadline coming to an end for ESSER Funds by September 30, 2024, and instead of eliminating the position, the district administration is proposing to move the funding usage to the Learning Recovery Block Grant starting October 1, 2024.

This position will be closely monitored as the Learning Recovery Block Grant expenditure timeline ends by SY27/28 and/or if due to a substantial decrease in student enrollment, the position will be eliminated.

## **Fiscal Impact:**

None

## **Recommendation:**

The administration recommends the Board approve the funding usage change as presented.

# 2023/24 Stipend List

## Biggs High School

<b>BHS</b>			<b>Bd. Apprvd.</b>
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
<b>Varsity Track</b>	<b>George Guerro</b>	<b>\$1796</b>	<b>03/13/2024</b>
Assist. Track		\$1571	
Co Ed Golf	Vince Sormano	\$1000	12/13/2023
<b>**Non Athletic Stipends**</b>			
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