

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** Local Control Accountability Plan (LCAP) Goal 2 and 3 Deep Dive

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees receive a report and engage in a conversation related to LCAP Goal 2 and 3.

**BACKGROUND:**

The District receives state funding under the Local Control Funding Formula (LCFF) which requires the creation and monitoring of a three year Local Control Accountability Plan (LCAP). The board regularly reviews and discusses our annual goals, actions and accountability metrics.

**STATUS:**

On January 30, 2024 the Board was provided recent revisions by the State of California to the LCAP process and the timeline we intend to follow as we prepare for the 2024-2027 LCAP adoption in June of 2024. The DRAFT timeline is delineated below:

- On February 13, 2024 the board received:
  - the Annual Mid-Year LCAP Report that includes Metrics and a Budget Update
  - a report and engage in a conversation related to Goal 1
- On March 12, 2024 the board will receive a report and engage in a conversation related to Goals 2 and 3.
- On April 9, 2024 the Board will receive a report summarizing engagement with our Educational Partners

These Board Presentations will inform any potential revisions to our upcoming 2024-2027 LCAP. A public hearing on the 2024-2027 LCAP will be held at the June 11, 2024 Board meeting. The 2024-2027 LCAP plan is scheduled to be presented to the Board of Trustees at the June 25, 2024 regular meeting for consideration of approval.

**FISCAL IMPACT:**

N/A

**BOARD GOAL(S):**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet student needs.

Board Focus Goal III – COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV – STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V – FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



**February 13, 2024**

**Board Meeting  
LCAP Goal 1 - Deep Dive**

Rescue Union School District Board of Education

# Agenda

- Recap of January 30, 2024 Board Study Session Presentation
- Deep Dive
  - LCAP Goal 1 - Metrics and Actions
- Next Steps / Timeline
- Questions and/or Comments



# Recap of January 30, 2024 Board Study Session Presentation

- We reviewed;
  - What is the Local Control and Accountability Plan (LCAP)?
  - New Legislation for 2024-2027
  - 2024-2027 LCAP Development
  - Engaging our Educational Partners
  - 2024-2027 LCAP Timeline
    - LCAP Goal 1 Deep Dive - February 13th
    - LCAP Goal 2 and 3 Deep Dive - March 12th
    - Board Action on 2024-2027 LCAP - June 11th and 25th





## **LCAP Goal 1 - Deep Dive**

Rescue Union School District Board of Education

# LCAP Goal 1

The District will provide quality educational services to maximize academic achievement for all individual students and student groups.



# LCAP Goal 1 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
Grade Span Adjustment (K-3)	24.0 or below	21.1 students/class	Implemented
Accelerated Reader Star Reading Proficiency Rate	Improvement as measured by the Star Reading Assessment	Above Benchmark: 37.5% At Benchmark: 30.8% Below Benchmark: 17.4% Far Below Benchmark: 14.2%  *This includes all students in grades 2-8	In Progress
IXL Diagnostic Assessment (Mathematics)	Improvement in the grade level mastery of standards/concepts as measured by the IXL Diagnostic Assessment (Mathematics)	Above Benchmark: 15% At Benchmark: 59.2% Below Benchmark: 18.7% Far Below Benchmark: 7.1%  *This includes all students in grades 3-8	In Progress



# LCAP Goal 1 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
Smarter Balanced Interim Assessment (Reading Informational Text IAB)	Improvement as measured by the Smarter Balanced Interim Assessment (Reading Informational Text IAB)	Grade level Smarter Balanced assessment blocks have been administered	In Progress
English Learner Indicator on the California School Dashboard	Improvement as measured by the English Learner Indicator on the California School Dashboard	Unavailable - We are utilizing ELPAC scoring data to monitor English Learner progress.	ELPAC testing will be given in the Spring of 2024.



# LCAP Goal 1 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
Parent Survey Results	Improvement by students related to educational services as measured by the Parent Survey Results	To be administered <ul style="list-style-type: none"><li>- Spring 2023 data was very positive in every metric surveyed</li></ul>	To be administered Spring 2024
Student Listening Circle Feedback	Improvement by students related to educational services as measured by Student Listening Circle Feedback	The following sites have been completed: <ul style="list-style-type: none"><li>- MVMS</li><li>- PGMS</li></ul>	Elementary sites to be completed in Spring 2024



# LCAP Goal 1 - Metrics

<b>Metric</b>	<b>Desired Outcome 2023-2024</b>	<b>Mid-Year Update 2023-2024</b>	<b>Status</b>
Academic Indicator on the California School Dashboard for ELA	Improvement by students as measured by the Academic Indicator on the California School Dashboard for ELA	December 2023 results indicate that RUSD scored “Green” and were 38.7 points above the state standard.	The California School Dashboard is updated annually and is scheduled to be updated again in November 2024.
Academic Indicator on the California School Dashboard for Math	Improvement by students as measured by the Academic Indicator on the California School Dashboard for Math	December 2023 results indicate that RUSD scored “Green” and were 21.6 points above the state standard.	The California School Dashboard is updated annually and is scheduled to be updated again in November 2024.



# Goal 1 - Questions to Consider/Discuss

Does the Goal 1 Statement need any revision?

Do the Goal 1 Targets need any revisions?

Do the Goal 1 Metrics need any revisions?





**March 12, 2024**

**Board Meeting  
LCAP Goals 2 and 3 - Deeper Dive**

Rescue Union School District Board of Education



# Agenda

- Recap of January 30, 2024 Board Study Session Presentation
- Deeper Dive
  - LCAP Goal 2 and 3 - Metrics and Actions
- Next Steps / Timeline
- Questions and/or Comments



# Recap of January 30, 2024 Board Study Session Presentation

- What is the Local Control and Accountability Plan (LCAP)?
- New Legislation for 2024-2027
- 2024-2027 LCAP Development
- Engaging our Educational Partners
- 2024-2027 LCAP Timeline
  - LCAP Goal 1 Deep Dive - February 13th
  - LCAP Goal 2 and 3 Deep Dive - March 12th
  - Board Action on 2024-2027 LCAP - June 11th and 25th





## LCAP Goal 2 - Deeper Dive

Rescue Union School District Board of Education

# LCAP Goal 2

The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families.



# LCAP Goal 2 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
RUSD Culture and Climate Survey Results	Improvement by students as measured by the RUSD Culture and Climate Survey Results	Elementary School: School Connectedness: 84% Caring Adults in School: 91% Feeling Safe at School: 92% Students Well Behaved: 70%  Middle School: School Connectedness: 92% Caring Adults in School: 73% Feeling Safe at School: 92% Responsibility is Important: 70%	Presented to the Board on February 13, 2024
California Parent LCAP Survey	Improvement by students as measured by the California Parent School Survey	In Progress (March 2023)	Board presentation in Spring 2023



# LCAP Goal 2 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
California School Dashboard Chronic Absenteeism Indicator	Improvement by students so that “All Students” will remain in the green or blue category	December 2023 results indicate that RUSD scored “Yellow,” but made significant progress declining 8.8% to 11.1% compared to the state percentage of 24.3%	The District is monitoring our Chronic Absenteeism data on a monthly basis and is currently trending at 7.5%
California School Dashboard Suspension Rate Indicator	Improvement by students so that “All Students” will remain in the green or blue category	December 2023 results indicate that RUSD scored “Green,” having 1.5% which is below the state percentage of 3.5%	The District is monitoring our Suspension data on a monthly basis and is currently trending at 0.62%



# LCAP Goal 2 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
Facilities Inspection Tool	Improvement by students as measured by the Facilities Inspection Tool so that all are rated fair or good	SARC's data: <ul style="list-style-type: none"><li>- Green Valley = Good</li><li>- Jackson = Good</li><li>- Lake Forest = Good</li><li>- Lakeview = Good</li><li>- Rescue = Good</li><li>- MVMS = Good</li><li>- PGMS = Good</li></ul>	Inspection has been updated for the 2023-2024 school year. <ul style="list-style-type: none"><li>- 100% of our sites are rated "Good" as per the FIT report.</li></ul>



# Goal 2 - Questions to Consider/Discuss

Does the Goal 2 Statement need any revision?

Do the Goal 2 Metrics need any revisions?

Do the Goal 2 Targets need any revisions?







**LCAP Goal 3 - Deeper Dive**  
**March 12, 2024**

Rescue Union School District Board of Education

# LCAP Goal 3

The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish.



# LCAP Goal 3 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
Student Listening Circle Feedback	Improvement in attitude and perceptions regarding infrastructure and district support programs	The following sites have been completed: <ul style="list-style-type: none"><li>- PGMS</li><li>- MVMS</li></ul>	Early Spring 2023: <ul style="list-style-type: none"><li>- Lakeview</li><li>- Lake Forest</li><li>- Jackson</li><li>- Green Valley</li><li>- Rescue</li></ul>
RUSD Culture and Climate Survey Results	Improvement by students as measured by the RUSD Culture and Climate Survey	Elementary School: Facilities upkeep 77%  Middle School: Facilities Upkeep 79%	Presented to the Board on February 13, 2024



# LCAP Goal 3 - Metrics

Metric	Desired Outcome 2023-2024	Mid-Year Update 2023-2024	Status
California Parent LCAP Survey	Improvement by students as measured by the California Parent School Survey	In Progress (March 2023)	Board presentation in Spring 2023
Ridership Report from Transportation	Ridership on school district buses will increase	991 Riders	This is a 17% increase in the last two years
HelpDesk Response Rate	HelpDesk tickets will be resolved in a timely manner (ideally 5 days or less)	As of 1/29/24 we have a total of 1710 closed tickets. <ul style="list-style-type: none"> <li>- Average 1st Response time: 1day, 9 hours</li> <li>- 42.75% were resolved with the 1st Response</li> </ul>	Board Presentation scheduled for March 2024



# Goal 3 - Questions to Consider/Discuss

Does the Goal 3 Statement need any revision?

Do the Goal 3 Metrics need any revisions?

Do the Goal 3 Targets need any revisions?



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Resolution #24-01: Classified Personnel – Reduction of Hours/Elimination of Positions**

**RECOMMENDATION:**

The Superintendent recommends that the Board approve Resolution #24-01 to reduce and or eliminate the positions listed below.

**BACKGROUND:**

Periodically changes occur which result in the reduction of hours or elimination of positions for classified employees. The Board must formally approve a reduction of hours and or elimination of positions.

**STATUS:**

When the District has two positions specifically tied to a class that no longer exists, we need to review the needs and determine if there is sufficient work to maintain the position. RUSD has two Kindergarten Aide positions that were hired for classes that have been reduced. The District maintained the positions for an additional year to determine if the classes would be reinstated and they are not projected at this point.

The District hired a yard supervisor at Green Valley to support campus and student safety during the construction. With the construction completed this year, the additional support is no longer needed.

Additionally, this year the District employed a behavior analyst as a substitute for an employee on leave. While the employee has returned, some remaining one-time funds have been utilized to maintain the support and assist with Tier 1 and Tier 2 MTSS supports until the end of this school year. With no additional one-time funds, this position will end.

Due to the lack of funds or lack of work, it shall be necessary to reduce the total annual hours worked and or eliminate the following positions:

Position(s)	Site	Hours Reduced/Eliminated
Kinder Aide	Lakeview Elementary	2 hours
Kinder Aide	Lake Forest Elementary	2 hours
Yard Supervisor	Green Valley	6.5 hours
BCBA (Behaviorist)	District Office/SPED	8 hours

**FISCAL IMPACT:**

This reduction will be reflected in the 2024-25 budget.

**BOARD GOAL(S):**

**Board Focus Goal II – FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent through prudent LCAP aligned budget processes to meet the needs of our students.

**Board Focus Goal IV - STAFF NEEDS**

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**RESCUE UNION SCHOOL DISTRICT  
RESOLUTION NO. 24-01  
RESOLUTION REDUCING/ELIMINATING SERVICES  
EFFECTIVE March 12, 2024**

**WHEREAS**, the State of California has not determined the revenues that will be provided to public school districts for the 2024-2025 school year; and

**WHEREAS**, there has been a reduction in the number of kindergarten classes; and

**WHEREAS**, the construction project at Green Valley Elementary will be complete by the school year's end; and

**WHEREAS**, the state did not include any additional on-time funding for the 2024-25 school year; and

**WHEREAS**, approximately eighty percent (80%) of the district's unrestricted general fund budget expenditure is comprised of personnel costs; and

**WHEREAS**, the Governing Board of the Rescue Union School District has determined that it shall be necessary to reduce and or eliminate the following particular kinds of service of the District no later than May 31, 2024:

- a. Reduction of the days of service or position required due to the lack of funds or lack of work, it shall be necessary to reduce the total annual hours worked and/or eliminate the following positions:

Position(s)	Site	Hours Reduced/Eliminated
Kinder Aide	Lakeview Elementary	2 hours
Kinder Aide	Lake Forest Elementary	2 hours
Yard Supervisor	Green Valley	6.5 hours
BCBA (Behaviorist)	District Office/SPED	8 hours

**WHEREAS**, it is the opinion of the Governing Board that it is necessary by reason of the above reductions of particular kinds of service to decrease the number of hours worked by classified employees and or the number of classified employees in the District due to the lack of funds or lack of work effective May 31, 2024 in accordance with Education Code Sections 45101, 45114, 45115, 45117, 45298, and 45308.

**NOW, THEREFORE, BE IT RESOLVED** that it shall be necessary to reduce and/or terminate effective May 31, 2024 the employment of the above listed classified employees of the District as a result of a lack of funds or lack of work. The Superintendent or his designated representative are directed to take all appropriate action needed, including the sending of appropriate notices to all employee(s) whose position(s) shall be affected.

**PASSED and ADOPTED** by the Governing Board of Rescue Union School District this 12th day of March, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Michelle Bebout, Clerk

Date

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Michael Gordon, President

Date

**ITEM #: 4a**  
**DATE: March 12, 2024**

## **RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** Technology Department Update

### **RECOMMENDATION:**

The Superintendent recommends the Board hear a presentation on RUSD Technology Department updates during the 2024-2025 school year, for information and discussion only.

### **BACKGROUND:**

Our technology department consists of staff and services to support our district, staff and students.

### **STATUS:**

RUSD Information Technology (I.T.) Department Director Rene Buenrostro will provide the Board with a comprehensive department update.

### **FISCAL IMPACT:**

This is a report reviewing the current and planned technology projects.

### **BOARD GOAL(S):**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.





**Date: March 12, 2024**

**Title: Rescue Technology Department Update**

Rescue Union School District Board of Education

# Topics to be covered

- Team Introduction
- Department Stats
- Department Update
- Future Projects and Goals
- Questions?



# RescueUSD Technology Team

Rene Buenrostro and Rhonda Picard



Joel Vilanova

Vincent Vallejos

Dan Haver

Everett Becerra



*“Teamwork* is the ability to work together toward a common vision. The ability to direct individual accomplishments toward organizational objectives. It is the fuel that allows common people to attain uncommon results.

**Andrew Carnegie**





# RescueUSD Technology Team



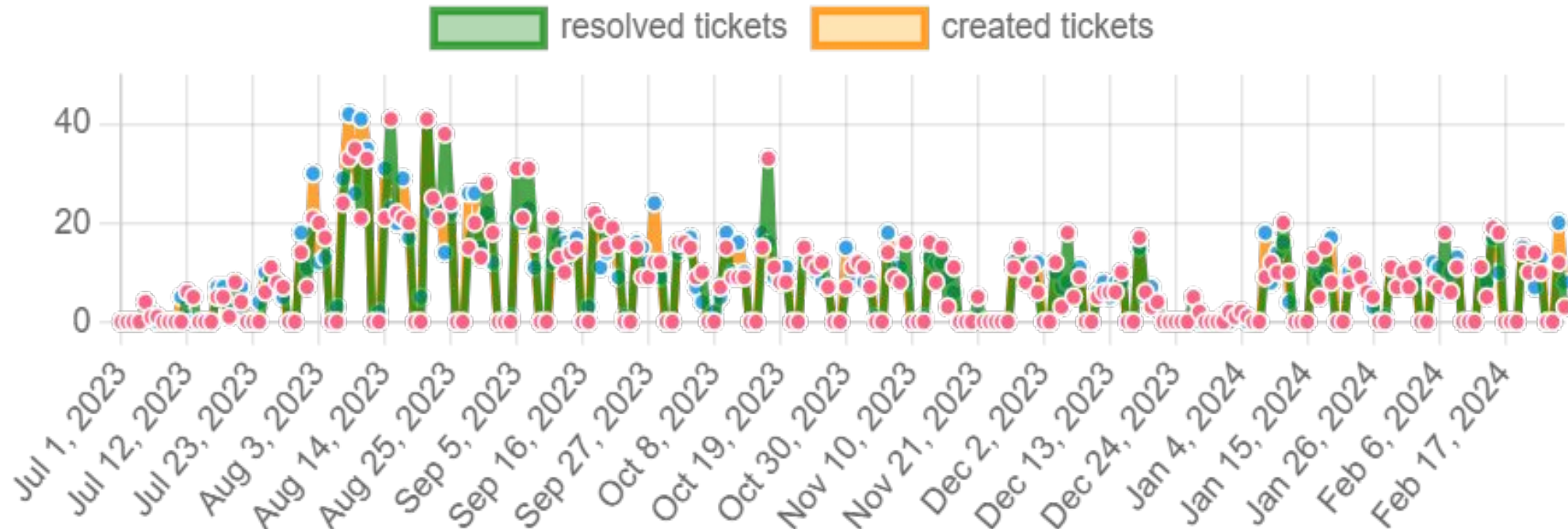
# Technology Department Stats

July 1, 2023 - February 27, 2024

- 1913 Tickets Resolved
- 1908 Tickets Created
- Response within 1 day
- \*Average solve time 5 days 9 hrs
- 3.2 Technicians

July 1, 2022 - December 15, 2022

- 2151 Tickets Resolved
- 2152 Tickets Created
- \*Average solve time 5 days 13 hrs
- Response within 1 day
- 3.6 Technicians





# Technology Department Stats


- Service 3500+ students and their families
- 7 School Sites and Various Departments and Programs
  - Transportation
  - Food Service
  - District Office
  - Student Services (Special Ed)
  - Long Term Independent Study
  - County Programs
- 3500+ Average Active Student Devices
- 325+ Average Active Staff Devices
- 1 to 1 devices in Grades 1-8 and 1 to 1 iPads in most TK-K Classes
- iPads 443+ Devices





# Technology Department Stats

## Red Flags

 Suicide


 Adult Content

 Adult Content

 Violence

 Substance Abuse


 Bullying


 Substance Abuse


## Trending


[View All](#)

**Apps** Videos Searches

 ABC News

 mobymax

 Big Ideas Learning

 noredink

 Alipay

 YouTube Kids

## Top 6 Apps

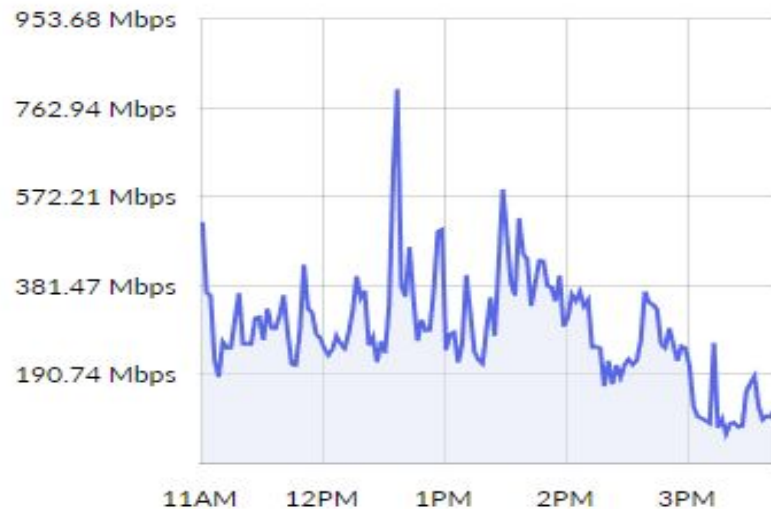
[View All](#)




Google Analytics	(30.1%)
Google Docs and Drive	(26.6%)
Google CDN	(15.9%)
iTunes/App Store	(10.1%)
YouTube	(8.9%)
Google	(8.4%)

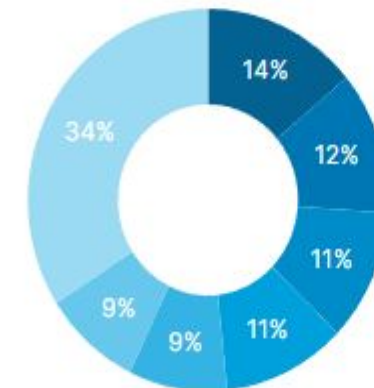


# Technology Department Stats



1.0 TB

Today 

[View All](#)

- Clever
- Reflex Student
- Starfall.com
- Epic!
- Sushi Monste
- Reader
- Other

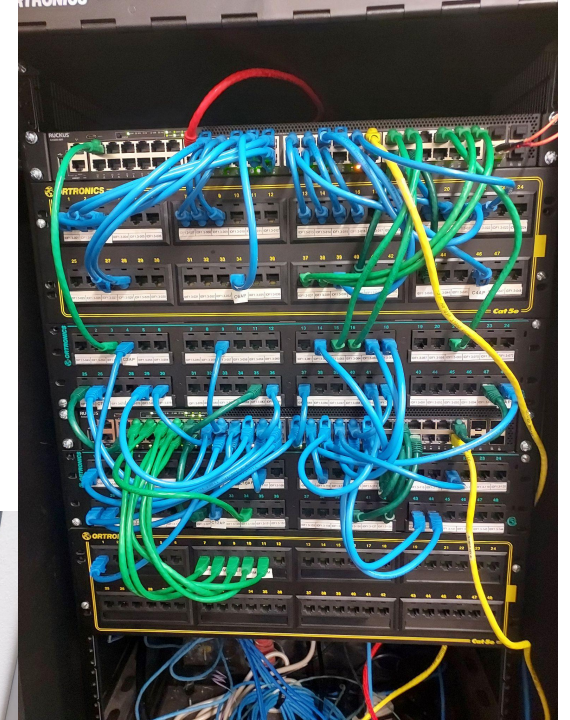
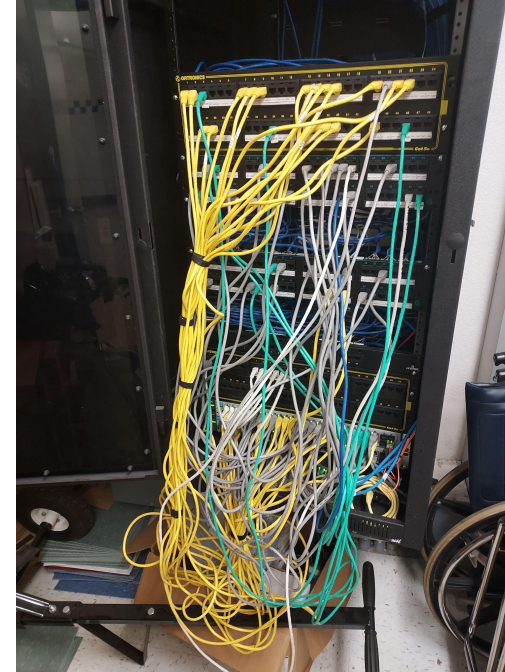




# Department Updates

## Completed Projects for 2023-2024

- Wireless Upgrade- 177 Access Points
  - Network Upgrade- 41 Switches
  - Backup & Recovery Solution
  - Linewize- Content Filter
  - Internet Connection Upgrade
  - Server Upgrades
  - 132 Security Cameras and Cabling
  - E-Wasted over 12 years of Technology Equipment
- 
- 40 Teacher Computer Upgrades
  - 20 Computer Upgrades for School Secretaries, Transportation, Health Aides



# Department Update

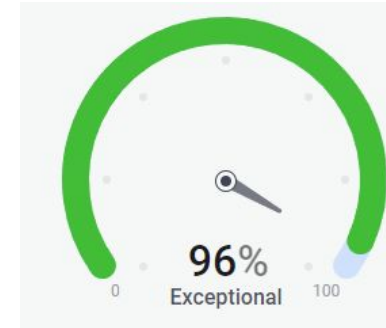
- Technology Sale
  - \$2090-Sold a total of 74 devices
    - 42 Chromebooks
    - 2 Computers
    - 25 iPad Tablets
    - 2 Monitors
    - 3 Projectors
- ECF Grant (Emergency Connectivity Fund) Grant Award-**\$684,532**
  - 325 iPads Grades TK-K- **\$580,725.94**
  - 1500 Chromebooks refresh Grades 6-8 **\$103,807.25**
- Chromebook Carts
  - 14 Carts Acquired from Rocklin School District
  - Savings of **\$16,800**



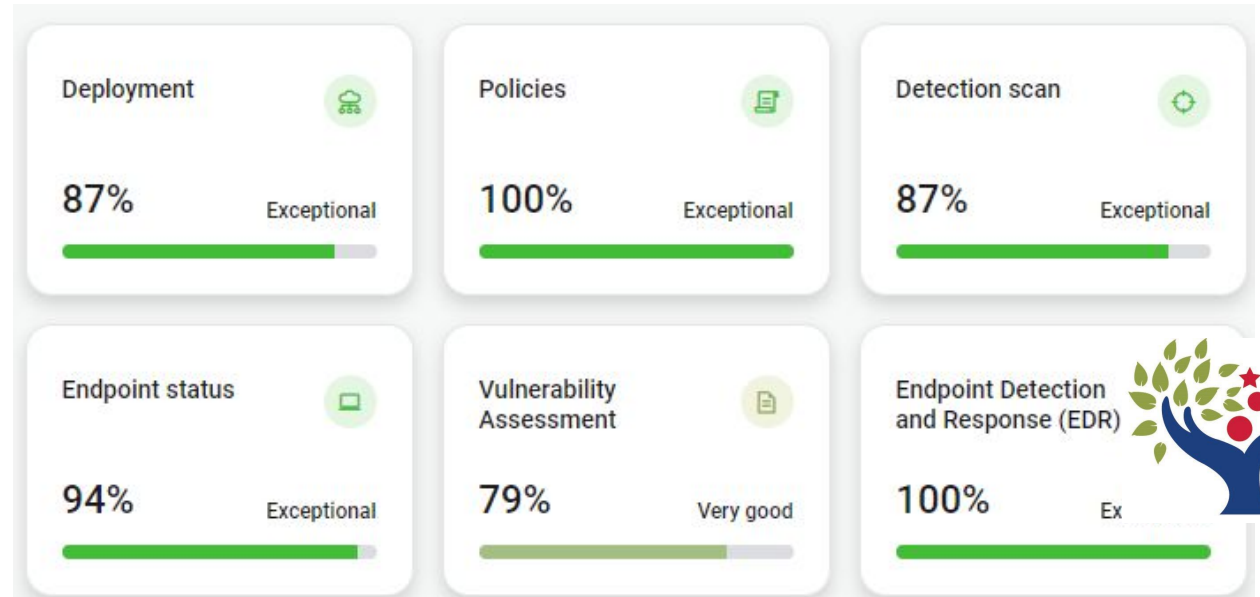
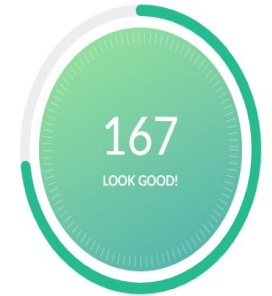
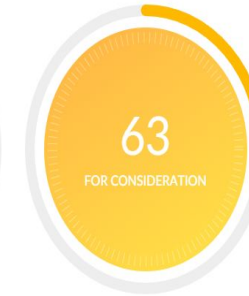
# Department Update

## Cyber Security and Safety

- SIA Cyber Advisory Committee
  - CIRP (Cyber Incident Response Plant)
- SIA Cyber Advisory Board
- KYND-Risk Assessments
- MS-ISAC- Multi-State Information Sharing and Analysis Center®
- Malwarebytes- Antivirus, Anti-Malware, Anti Spyware, EDR (**Endpoint Detection & Response**)
- Rubrik-Disaster Recovery Solution



Your cyber risk summary





# Future Project & Goals

- ZOOM Phone system
- Landline Fax to Cloud Fax
- Switch Upgrade- Completion
- *AI (Artificial Intelligence) Policies, Security*
- *Streamline Internet Safety Curriculum*
- *Student Social/Emotional Health-  
“Monitor”*
- *Parent Engagement/Understanding of  
Technology in Education*

## Possible funding sources

- Current Funding
- E-Rate Program





**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Green Valley Kinder Modernization Project Contract**

**RECOMMENDATION:**

The Superintendent recommends the Board approve the change orders for Carter Kelly to provide construction services for the Green Valley Kinder Modernization Project.

**BACKGROUND:**

In October 2016, Rescue USD submitted an application to the Department of State Architect (DSA) for a modernization project for Green Valley Elementary. In 2018, the District was able to apply to the Office of Public School Construction (OPSC) for state funding eligibility. However, the District did not have the funds available to move forward with this project. In March 2023, the District was able to update the plans and reduce some of the scope of the project to make it manageable and affordable given the cost escalation. The scope of this project includes converting the teacher workroom into a kindergarten classroom, with some storage areas and an additional office, plus building a new teacher workroom next to the administration office. DSA and OPSC have both approved the project and funding was received in spring 2023. Carter Kelly was awarded the project and began construction in June 2023. We anticipate the project to be fully completed by the end of March 2024.

**STATUS:**

During the construction over the past 9 months, change orders were necessary to keep the project on task. The approvals were made based on necessity and a fiscal review of the budget. At the time of the bid, we knew that a change order for the removal of six (6) portables were necessary to meet the conditions of funding from OPSC. That is the first change order approved. Ten (10) additional change orders were approved to add safety and other necessary improvements.

The new TK room will use TK implementation funding to furnish the room.

**FISCAL IMPACT:**

The original budget was 2.6 million for the original contract, architect, inspector of record, and surveys. The portable demolition is an additional \$219k, plus we have an additional \$152k in change orders. The total project costs are \$2,978,000. The funding received was \$3.4 million. The remaining funds will support the Rescue Elementary project.

**BOARD GOAL(S):**

**Board Focus Goal II – FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent through prudent LCAP aligned budget processes to meet student needs.

**Board Focus Goal IV - STAFF NEEDS**

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**Board Focus Goal V - FACILITY / HOUSING**

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

**Board Focus Goal VI – CULTURE OF EXCELLENCE**

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

CO#	Description	Original Budget	Change order amounts	Updated Budget
	<b>Carter Kelly - General Construction</b>	2,111,595.00		2,111,595.00
CO1	E Wing Portable Demo		219,450.00	2,331,045.00
CO2	Asbestos Abatement Bldg A		9,960.00	2,341,005.00
CO3	Bldg A - Add Janitor Closet		26,870.00	2,367,875.00
CO4	Bldg A - ADA Compliant Sidewalk		29,113.00	2,396,988.00
CO5	Bldg A - Floor changes		3,585.00	2,400,573.00
CO6	Workroom oven connection/hood		5,736.00	2,406,309.00
CO7	Bldg A/E RR floor change Epoxy		4,524.00	2,410,833.00
CO8	Workroom tackboard change		992.00	2,411,825.00
CO9	Bldg E HVAC unit relocate		6,281.00	2,418,106.00
CO10	Bldg A - paint exterior / wood rot repair		10,617.00	2,428,723.00
CO11	Fire alarm devices - W-Wing/Bldg A&E		8,277.00	2,437,000.00



CALIFORNIA DESIGN WEST ARCHITECTS INC.

## CHANGE ORDER

2100 19TH STREET | SACRAMENTO, CA 95818 | 916.446.2466 | WWW.CA-DW.COM

PROJECT: GREEN VALLEY ES - ADMIN / KINDERGARTEN MODERNIZATION  
DSA APP # 02-120925  
DSA FILE #: 09-45  
DISTRICT: RESCUE UNION SCHOOL DISTRICT  
CONTRACTOR: CARTER-KELLY, INC.

CO #: 1  
DATE: 07/18/23

- ITEM NO. 1.01 DEMOLITION AND REMOVAL OF SEVEN (7) PORTABLE BUILDINGS
- REASON: CONTRACTOR WAS ASKED TO DEMOLISH AND REMOVE SEVEN (7) PORTABLE BUILDINGS, LOCATED TO THE EAST OF THE BASEBALL FIELD, WITH THE WORK TO INCLUDE:
1. COMPLETE DEMO AND OFF HAUL OF SIX (6) CLASSROOMS AND ONE (1) RESTROOM BUILDING
  2. DEBRIS TO BE TAKEN TO A CERTIFIED HAZ MAT DUMPING SITE.
  3. LEAD PAINT TO BE REMOVED FROM EXISTING STEEL FRAMES
  4. COMPLETE SAFE OFF OF EXISTING ELECTRICAL, PLUMBING, AND MECHANICAL.
  5. FINISH GRADING AND CLEAN UP AS NEEDED

THIS CHANGE DOES NOT INCLUDE PERMITS OR FEES (BY OWNER), INSPECTION CONSTS, OR RELOCATION OF ANY UNITS.

ADD \$ 219,450.00

NOT VALID UNTIL SIGNED BY OWNER, ARCHITECT, AND CONTRACTOR.

THE ORIGINAL CONTRACT SUM WAS	\$	2,111,595.00
NET CHANGE BY PREVIOUS AUTHORIZED CHANGE ORDERS	\$	
THE CONTRACT SUM PRIOR TO THIS CHANGE ORDER WAS	\$	2,111,595.00
THE CONTRACT SUM WILL BE INCREASED PER CHANGE ORDER ITEMS IN THE AMOUNT OF	\$	219,450.00
THE NEW CONTRACT SUM INCLUDING THIS CO WILL BE	\$	2,331,045.00

ARCHITECT:  
CALIFORNIA DESIGN WEST ARCHITECTS  
2100 19TH STREET  
SACRAMENTO, CA 95818

CONTRACTOR:  
CARTER-KELLY, INC.  
PO BOX 1477  
PLACERVILLE, CA 95667

OWNER:  
RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672

SIGNATURE:  
DATE:

  
07/18/23

SIGNATURE:  
DATE:

  
7/18/23

SIGNATURE:  
DATE:

  
7/18/23



PCO 02/COR 02R2

To: Lisa Donaldson  
 Project: Green Valley ES Modernization  
 Date: 08/22/23



DESCRIPTION OF WORK: Asbestos abatement of black floor mastic in Building A per Hazardous Material ACM Report from Entek Consulting Group for Building A, dated 7/14/23 (excerpt attached for reference). Approximately 525 sf.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100		\$0
Laborer	95		\$0
TOTAL DIRECT LABOR			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
		TOTAL FOR LABOR	\$0

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
		TOTAL FOR MATERIAL	\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
		TOTAL FOR EQUIPMENT	\$0

IV. SUBCONTRACTORS/VENDORS	\$ AMOUNT
WC Maloney - Demo/Abatement	\$9,308
TOTAL DIRECT SUBCONTRACTOR/VENDOR	\$9,308
OVERHEAD PROFIT/FEE/BOND@	7%
	\$652
TOTAL FOR SUBCONTRACTOR	\$9,960

*Approved 8/22/23*

COST PROPOSAL TOTAL

\$9,960

COMPANY: Carter-Kelly, Inc

SIGNATURE: *Matthew Vanderpool*

PRINT NAME: Matt Vanderpool

TITLE: Project Manager



To: Lisa Donaldson  
 Project: Green Valley ES Modernization  
 Date: 10/04/23

DESCRIPTION OF WORK: CCD-01 - Building A added Janitor's closet (slab demo, infill door opening, mop sink, faucet, water heater, expansion tank, exhaust fan, mop rack holder), excavate and install new exterior shut off valve and box below grade, new controls and DFH revisions. In addition, RFI 14, which relocated the water heater from the janitor's closet to the Storage Room with added concrete housekeeping pad and floor sink. Also added FRP on walls in the janitor's closet and clarified new exhaust fan in Janitor's closet must have dedicated roof vent through roof.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100	45	\$4,500
Laborer	95		\$0
TOTAL DIRECT LABOR			\$4,500
OVERHEAD PROFIT/FEE@			15%
			\$675
TOTAL FOR LABOR			\$5,175

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
Mop rack/shelf & lumber/hardware	1	400	\$400
Concrete/rebar (slab patch back and housekeeping pad) - Added in RFI 14	1	300	\$300
FRP (added in RFI 14)	1	300	\$264
TOTAL DIRECT MATERIAL			\$964
OVERHEAD PROFIT/FEE@			15%
			\$145
TOTAL FOR MATERIAL			\$1,109

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS			\$ AMOUNT
KSP - Plumbing fixtures and UG plumbing (includes floor sink added in RFI 14)			\$15,353
Hometown - HVAC changes added exhaust fan			\$2,501
Alessandro Electric			\$3,656
DFH change			-\$3,020
Water heater shelf (eliminated in RFI 14)			\$0
Roof penetration and flashing			\$750
TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$19,240
OVERHEAD PROFIT/FEE/BOND@		7%	\$1,347
TOTAL FOR SUBCONTRACTOR			\$20,587

COST PROPOSAL TOTAL

\$26,870

COMPANY: Carter-Kelly, Inc

SIGNATURE: *Matthew Vanderpool*

PRINT NAME: Matt Vanderpool

TITLE: Project Manager

PCO 15/COR 04

To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 10/04/23



DESCRIPTION OF WORK: PR-02 - Demo and reinstall new ADA compliant concrete sidewalks at the north and west sides of Building A. Existing sidewalks are not ADA compliant.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100	105	\$10,500
Laborer	95		\$0

TOTAL DIRECT LABOR			\$10,500
OVERHEAD PROFIT/FEE@	15%		\$1,575
	TOTAL FOR LABOR		\$12,075

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
Formwork	1	600	\$600
Concrete	1		\$4,000
Expansion Joints	1		\$1,300

TOTAL DIRECT MATERIAL			\$5,900
OVERHEAD PROFIT/FEE@	15%		\$885
	TOTAL FOR MATERIAL		\$6,785

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
Concrete Pump			\$2,300

TOTAL DIRECT EQUIPMENT			\$2,300
OVERHEAD PROFIT/FEE@	15%		\$345
	TOTAL FOR EQUIPMENT		\$2,645

IV. SUBCONTRACTORS/VENDORS			\$ AMOUNT
Demolition - WC Maloney			\$4,640
Rebar - Camblin			\$2,470

TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$7,110
OVERHEAD PROFIT/FEE/BOND@	7%		\$498
	TOTAL FOR SUBCONTRACTOR		\$7,608

	COST PROPOSAL TOTAL	\$29,113
COMPANY: Carter-Kelly, Inc.	SIGNATURE: Matthew Vanderpool	
PRINT NAME: Matt Vanderpool	TITLE: Project Manager	



PCO 23/COR 05

To: Lisa Donaldson  
 Project: Green Valley ES Modernization  
 Date: 11/17/23



DESCRIPTION OF WORK: PR-04 - Building E flooring changes (Change from carpet to linoleum per floor plan included in PR-04).

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100		\$0
Laborer	95		\$0

TOTAL DIRECT LABOR			\$0
OVERHEAD PROFIT/FEE@	15%		\$0
TOTAL FOR LABOR			\$0

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT

TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@	15%		\$0
TOTAL FOR MATERIAL			\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT

TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@	15%		\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS	\$ AMOUNT
Flooring - BT Mancini	\$3,350

TOTAL DIRECT SUBCONTRACTOR/VENDOR		\$3,350
OVERHEAD PROFIT/FEE/BOND@	7%	\$235
TOTAL FOR SUBCONTRACTOR		\$3,585

COST PROPOSAL TOTAL

\$3,585

COMPANY: Carter-Kelly, Inc

SIGNATURE: *Matthew Vanderpool*

PRINT NAME: Matt Vanderpool

TITLE: Project Manager



To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 11/30/23

DESCRIPTION OF WORK: CCD-02 - Added OFCI oven and hood to Building E. Also includes added trap primer to added floor sink at Building A for the water heater. The water heater moved from the janitor's closet to the Storage room, therefore a new floor sink was required. Trap primer costs were not included in original CCD-01 COR 03.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120	8	\$960
Carpenters / Cement Masons	100		\$0
Laborer	95		\$0
TOTAL DIRECT LABOR			\$960
OVERHEAD PROFIT/FEE@			15%
			\$144
TOTAL FOR LABOR			\$1,104

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR MATERIAL			\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS			\$ AMOUNT
New OFCI hood installation, duct, wall cap and flashing - HVAC			\$1,399
New power to OFCI hood and oven - Electrical			\$3,451
Trap primer added to floor sink at Building A as a follow up to CCD-01 when water heater moved to Storage Room and floor sink was added - Plumbing			\$399
Casework eliminated - Upper/lower and countertops			-\$920
TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$4,329
OVERHEAD PROFIT/FEE/BOND@		7%	\$303
TOTAL FOR SUBCONTRACTOR			\$4,632

Approved  
12/1/23  
WD

COST PROPOSAL TOTAL		\$5,736
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COMPANY: Carter-Kelly, Inc

SIGNATURE: Matthew Vanderpool

PRINT NAME: Matt Vanderpool

TITLE: Project Manager

PCO 24/COR 07



To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 11/30/23

DESCRIPTION OF WORK: PR-03 - Buildings A & E toilet room flooring changes (Change from tile to epoxy per floor plan included in PR-03). Scope includes infill slab depression with reinforcing and concrete or high strength non-shrink grout and installation of epoxy flooring (~100 sf).

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100	16	\$1,600
Laborer	95		\$0
TOTAL DIRECT LABOR			\$1,600
OVERHEAD PROFIT/FEE@			15%
			\$240
TOTAL FOR LABOR			\$1,840
II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
Welded wire mesh, rebar dowels, epoxy and concrete/grout for depressed slab infill			\$700
TOTAL DIRECT MATERIAL			\$700
OVERHEAD PROFIT/FEE@			15%
			\$105
TOTAL FOR MATERIAL			\$805
III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR EQUIPMENT			\$0
IV. SUBCONTRACTORS/VENDORS			\$ AMOUNT
Epoxy Flooring - Dawson's Flooring			\$4,846
Tile floor and mortar bed CREDIT			-\$3,090
TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$1,756
OVERHEAD PROFIT/FEE/BOND@			7%
			\$123
TOTAL FOR SUBCONTRACTOR			\$1,879

Approved  
12/1/23  
*[Signature]*

COST PROPOSAL TOTAL

\$4,524

COMPANY: Carter-Kelly, Inc

SIGNATURE: Matthew Vanderpool

PRINT NAME: Matt Vanderpool

TITLE: Project Manager



To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 12/01/23



DESCRIPTION OF WORK: ASI #04 - Teacher's Workroom E118 - Remove tackboard from some walls and change to painted sheetrock finish. Add 1/2" layer of sheetrock to allow door frames to be used. RFI #24 - Hall E113 - Replace tackboard wall finish with painted sheetrock finish and add layer of 1/2" sheetrock to allow door frames to be used.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100		\$0
Laborer	95		\$0
TOTAL DIRECT LABOR			\$0
OVERHEAD PROFIT/FEE@			15% \$0
TOTAL FOR LABOR			\$0
II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@			15% \$0
TOTAL FOR MATERIAL			\$0
III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15% \$0
TOTAL FOR EQUIPMENT			\$0
IV. SUBCONTRACTORS/VENDORS	\$ AMOUNT		
Paint walls at E113 & E118			\$1,307
Remove tackboard and add tape/finish at E113 & E118			-\$380
TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$927
OVERHEAD PROFIT/FEE/BOND@			7% \$65
TOTAL FOR SUBCONTRACTOR			\$992
COST PROPOSAL TOTAL			\$992
COMPANY: Carter-Kelly, Inc		SIGNATURE: <i>Matt Vanderpool</i>	
PRINT NAME: Matt Vanderpool		TITLE: Project Manager	

Approved  
12/1/23  
*[Signature]*

PCO 25/COR *A*
 (530) 621-0950  
 P.O. Box 1452 • Marysville, CA 92647

To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 12/19/23

DESCRIPTION OF WORK: RFI #23 - Relocate HVAC condensing unit serving Building E to be more conspicuous and District requested chain link fence enclosure. COR is for the added chain link fence only. No additional costs associated with relocation.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	100		\$0
Laborer	95		\$0
TOTAL DIRECT LABOR			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
TOTAL FOR LABOR			\$0

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
TOTAL FOR MATERIAL			\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@		15%	\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS	\$ AMOUNT	
Chain link fence enclosure - Pisor Fencing	\$5,870	
TOTAL DIRECT SUBCONTRACTOR/VENDOR		\$5,870
OVERHEAD PROFIT/FEE/BOND@		7%
TOTAL FOR SUBCONTRACTOR		\$6,281

COST PROPOSAL TOTAL		\$6,281
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COMPANY: Carter-Kelly, Inc	SIGNATURE: <i>Matthew Vanderpool</i>
PRINT NAME: Matt Vanderpool	TITLE: Project Manager

*Approved*  
*12/19/23*  
*[Signature]*



PCO 29/COR 10



To: Lisa Donaldson

Project: Green Valley ES Modernization

Date: 01/19/24

DESCRIPTION OF WORK: PR #06 - Paint Building A exterior, along with replacement of south elevation trim that has dryrot.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	110	32	\$3,520
Laborer	95		\$0
TOTAL DIRECT LABOR			\$3,520
OVERHEAD PROFIT/FEE@			15%
			\$528
TOTAL FOR LABOR			\$4,048

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
Lumber - Trim/Fascia			\$200
TOTAL DIRECT MATERIAL			\$200
OVERHEAD PROFIT/FEE@			15%
			\$30
TOTAL FOR MATERIAL			\$230

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS	\$ AMOUNT
Building A paint - Applied Finishes	\$5,839
TOTAL DIRECT SUBCONTRACTOR/VENDOR	
\$5,839	
OVERHEAD PROFIT/FEE/BOND@	
5%	
\$292	
TOTAL FOR SUBCONTRACTOR	
\$6,131	

COST PROPOSAL TOTAL (Incl. 2% Bonds & Ins.)		\$10,617
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COMPANY: Carter-Kelly, Inc	SIGNATURE: <i>Matthew Vanderpool</i>
PRINT NAME: Matt Vanderpool	TITLE: Project Manager



(530) 621-0950  
211 West 1077 - Green Bay, WI 54907

To: Lisa Donaldson  
Project: Green Valley ES Modernization  
Date: 01/31/24

DESCRIPTION OF WORK: RFI #25 - PR #07 - Existing fire alarm devices are discontinued, so new logic board needs to be installed in the existing fire alarm panel. Existing fire alarm devices that serve the lower portables are to be removed and distributed to the District for future use and new devices installed for the portables that are to remain after the portable demolition occurs. It is not known at this time how the fire alarm conduit and wiring is routed, so upon commencement of the portable demolition, the existing fire alarm system will be evaluated and any additional conduit and/or wiring will tracked on T&M or a lump sum change order proposal can be submitted and approved. This will be required to have a complete working system that serves the portables that are to remain after demolition. See proposal attached from Sierra Building Systems for additional information.

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent	120		\$0
Carpenters / Cement Masons	110		\$0
Laborer	95		\$0
TOTAL DIRECT LABOR			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR LABOR			\$0

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT
TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR MATERIAL			\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT
TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@			15%
			\$0
TOTAL FOR EQUIPMENT			\$0

IV. SUBCONTRACTORS/VENDORS			\$ AMOUNT
Alessandro/Sierra Building Systems - Conduit and fire alarm board/devices			\$7,728
TOTAL DIRECT SUBCONTRACTOR/VENDOR			\$7,728
OVERHEAD PROFIT/FEE/BOND@		5%	\$386
TOTAL FOR SUBCONTRACTOR			\$8,114

Approved  
2/14/29

COST PROPOSAL TOTAL (incl.  
2% Bonds & Ins.) **\$8,277**

COMPANY: Carter-Kelly, Inc

SIGNATURE: *Matthew Vanderpool*

PRINT NAME: Matt Vanderpool

TITLE: Project Manager

## RESCUE UNION SCHOOL DISTRICT

### **AGENDA ITEM:** Rescue Elementary Gym Modernization Project Contract

#### **RECOMMENDATION:**

The Superintendent recommends the Board approve the contract for Carter Kelly to provide construction services for the Rescue Elementary Gym Modernization Project.

#### **BACKGROUND:**

In October 2016, Rescue USD submitted an application to the Department of State Architect (DSA) for a modernization project for Rescue Elementary. In 2018, the District was able to apply to the Office of Public School Construction (OPSC) for state funding eligibility. However, the District did not have the funds available to move forward with this project. In 2022, the plans expired and we had until June of 2023 to maintain the state plan approval and remain in line for state funding. In June 2023, the District was able to update the plans and reduce some of the scope of the project to make it manageable and affordable given the cost escalation.

#### **STATUS:**

The scope of this project includes modernizing the gym to include a stage, moving and increasing the size of the kitchen, moving and adding gender neutral restrooms, replacing the gym floor, and adding a custodian office. Additionally, we are relocating the outside eating area.

We went out to bid on this project in December 2023, which included a site walk. We ensured that our process included a pre-qualification process. This allowed us to select the lowest bid from contractors that met a specific set of qualifications. The qualifications we requested included large school projects to ensure we selected someone that has worked with DSA and understands school construction. Today, we ask the Board to accept the bid and approve the contract for Carter Kelly.

The construction is scheduled to start April 1 and is expected to continue for approximately ten months before it is fully completed, with an estimated end date of late January. California Design West is the architect for this project and has been a great partner.

#### **FISCAL IMPACT:**

We expect to receive the funding from OPSC this summer. In addition to the general contractor, Carter Kelly, cost of \$4.2 million, there are architect, testing, contingency, and inspector fees that will bring the total project to approximately \$4.9 million. Additionally, there are architecture fees and other costs from 2016. The state will provide a reimbursement to cover some of the costs. Remaining funds will come from other projects, such as Marina Village that occurred in 2016 and Green Valley that occurred in 2023. This site is eligible for \$1.5 million in state facility funding.

#### **BOARD GOAL(S):**

##### **Board Focus Goal II – FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent through prudent LCAP aligned budget processes to meet student needs.

##### **Board Focus Goal IV - STAFF NEEDS**

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

##### **Board Focus Goal V - FACILITY / HOUSING**

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

##### **Board Focus Goal VI – CULTURE OF EXCELLENCE**

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

## AGREEMENT FORM

**THIS AGREEMENT**, entered into this 16th day of February 2024 in the County of El Dorado of the State of California, by and between the Rescue Union School District, hereinafter called the "District", and Carter-Kelly, Inc., hereinafter called the "Contractor" for the Rescue Elementary School – Gym Modernization and Expansion Project. Contractor acknowledges that this Project is being awarded in accordance with the California Uniform Public Construction Cost Accounting ("CUPCCAA") set forth in Public Contract Code section 22000 et seq. Bidders shall comply with any requirements set forth in the CUPCCAA including all guidelines and requirements in the current California Uniform Public Construction Cost Accounting Commission Cost Accounting Policies and Procedures Manual. Contractor shall cooperate with the District and provide any requested information or documents as requested by the District to comply with the CUPCCAA including, but not limited to, all Project cost data, invoices, accounting records, payroll records, etc.

**WITNESSETH** that the District and the Contractor for the consideration stated herein agree as follows:

**SCOPE OF WORK:** The Contractor shall furnish all labor, materials, equipment, tools, and utility and transportation services, and perform and complete all work required in connection with the Rescue Elementary School – Gym Modernization and Expansion Project, comprising of alterations to existing Gym Building, converting lockers and toilet rooms into a serving kitchen, modification of storage room to include a restroom and janitor room, addition of a platform / teaching station to the Gym, with stairs and a wheelchair lift, addition of a new shade structure, demolition of non-DSA structures, and miscellaneous site work, all in accordance with the plans and specifications approved by the Division of the State Architect under Application No. 02-120982, File No. 9-45, CUPCCAA BID # 2024-RS001, ("Project") in strict accordance with the Contract Documents enumerated in Article 7 below. The Contractor shall be liable to the District for any damages arising as a result of a failure to comply with that obligation, and the Contractor shall not be excused with respect to any failure to so comply by an act or omission of the Architect, Engineer, Inspector, Division of the State Architect (DSA), or representative of any of them, unless such act or omission actually prevents the Contractor from fully complying with the Contract Documents and the Contractor protests, in accordance with the Contract Documents, that the act or omission is preventing the Contractor from fully complying with the Contract Documents. Such protest shall not be effective unless reduced to writing and filed with the District office within seven (7) days of the date of occurrence of such act or omission preventing the Contractor from fully complying with the Contract Documents.

**ARTICLE 1 - TIME OF COMPLETION:** The District may give notice to proceed within ninety (90) days of the award of the bid by the District. Once the Contractor has received a notice to proceed, the Contractor shall reach Substantial Completion (See Article 1.1.46) of the Work within Three Hundred (300) calendar days from receipt of the Notice to Proceed. This shall be called Contract Time. (See Article 8.1.1). It is expressly understood that time is of the essence.

Contractor has thoroughly studied the Project and has satisfied itself that the time period for this Project was adequate for the timely and proper completion of the Project within each milestone and within the Contract time. Further, Contractor has included in the analysis of the time required for this Project, items set forth in General Conditions Article 8.3.2.1. Submittal Schedules, Rain Day Float, and Governmental Delay Float.

In the event that the District desires to postpone giving the notice to proceed beyond this ninety (90) day period, it is expressly understood that with reasonable notice to the Contractor, giving the notice



to proceed may be postponed by the District. It is further expressly understood by the Contractor, that the Contractor shall not be entitled to any claim of additional compensation as a result of the District's postponement of giving the notice to proceed.

If the Contractor believes that a postponement will cause hardship to it, the Contractor may terminate the Contract with written notice to the District within ten (10) days after receipt by the Contractor of the District's notice of postponement. It is further understood by the Contractor that in the event that the Contractor terminates the Contract as a result of postponement by the District, the District shall only be obligated to pay the Contractor for the work performed by the Contractor at the time of notification of postponement. Should the Contractor terminate the Contract as a result of a notice of postponement, the District shall have the authority to award the Contract to the next lowest responsible bidder.

**ARTICLE 2 - LIQUIDATED DAMAGES:** It being impracticable and infeasible to determine the amount of actual damage, it is agreed that the Contractor will pay the District the sum of Five Hundred Dollars and No Cents (\$ 500.00) per calendar day for each and every day of delay beyond the Contract Time set forth in Article 2 of this Agreement (inclusive of Milestones that are critical on the critical path or noted as critical to the District) as liquidated damages and not as a penalty or forfeiture. In the event Liquidated Damages are not paid, the Contractor further agrees that the District may deduct such amount thereof from any money due or that may become due the Contractor under the Contract (See Article 9.6 and 2.2 of the General Conditions).

**ARTICLE 3 - CONTRACT PRICE:** The District shall pay to the Contractor as full consideration for the faithful performance of the Contract, subject to any additions or deductions as provided in the Contract Documents, the sum of four million, one hundred twenty thousand DOLLARS (\$4,120,000.00), said sum being the total amount stipulated in the Bid Contractor submitted. Payment shall be made as set forth in the General Conditions.

Should any Change Order result in an increase in the Contract Price, the cost of such Change Order shall be agreed to in advance by the Contractor and the District, subject to the monetary limitations set forth in Public Contract Code section 20118.4. In the event that the Contractor proceeds with a Change in work without an agreement between the District and Contractor regarding the cost of a Change Order, the Contractor waives any Claim of additional compensation for such additional work.

**ARTICLE 4 - HOLD HARMLESS AGREEMENT:** Contractor shall defend, indemnify and hold harmless District, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from all liabilities, claims, actions, liens, judgments, demands, damages, losses, costs or expenses of any kind arising from death, personal injury, property damage or other cause based or asserted upon any act, omission, or breach connected with or arising from the progress of Work or performance of service under this Agreement or the Contract Documents. As part of this indemnity, Contractor shall protect and defend, at its own expense, District, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from any legal action including attorney's fees or other proceeding based upon such act, omission, breach or as otherwise required by this Article.

Furthermore, Contractor agrees to and does hereby defend, indemnify and hold harmless District, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from every claim or demand made, and every liability, loss, damage, expense or attorney's fees of any nature whatsoever, which may be incurred by reason of:

(a) Liability for (1) death or bodily injury to persons; (2) damage or injury to, loss (including theft), or loss of use of, any property; (3) any failure or alleged failure to comply with any provision of law

or the Contract Documents; or (4) any other loss, damage or expense, sustained by any person, firm or corporation or in connection with the Work called for in this Agreement or the Contract Documents, except for liability resulting from the sole or active negligence, or the willful misconduct of the District.

(b) Any bodily injury to or death of persons or damage to property caused by any act, omission or breach of Contractor or any person, firm or corporation employed by Contractor, either directly or by independent contract, including all damages or injury to or death of persons, loss (including theft) or loss of use of any property, sustained by any person, firm or corporation, including the District, arising out of or in any way connected with Work covered by this Agreement or the Contract Documents, whether said injury or damage occurs either on or off District property, but not for any loss, injury, death or damages caused by the sole or active negligence or willful misconduct of the District.

(c) Any dispute between Contractor and Contractor's subcontractors/suppliers/ Sureties, including, but not limited to, any failure or alleged failure of the Contractor (or any person hired or employed directly or indirectly by the Contractor) to pay any Subcontractor or Materialman of any tier or any other person employed in connection with the Work and/or filing of any stop notice or mechanic's lien claims.

(d) Any claims, allegations, penalties, assessments, or liabilities to the extent caused by the Contractor's failure or the failure of any Subcontractor of any tier, to fully comply with the DIR registration requirements under Labor Code section 1725.5 at all times during the performance of any Work on the Project and shall reimburse the District for any penalties assessed against the District arising from any failure by the Contractor or any Subcontractor of any tier from complying with Labor Code sections 1725.5 and 1771.1. Nothing in this paragraph, however, shall require the Contractor or any Subcontractor to be liable to the District or indemnify the District for any penalties caused by the District in accordance with Labor Code section 1773.3 (g).

Contractor, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents or employees, on account of or founded upon any cause, damage, or injury identified herein Article 5 and shall pay or satisfy any judgment that may be rendered against the District, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

The Contractor's and Subcontractors' obligation to defend, indemnify and hold harmless the Owner, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors hereunder shall include, without limitation, any and all claims, damages, and costs for the following: (1) any damages or injury to or death of any person, and damage or injury to, loss (including theft), or loss of use of, any property; (2) breach of any warranty, express or implied; (3) failure of the Contractor or Subcontractors to comply with any applicable governmental law, rule, regulation, or other requirement; (4) products installed in or used in connection with the Work; and (5) any claims of violation of the Americans with Disabilities Act ("ADA").

**ARTICLE 5 - PROVISIONS REQUIRED BY LAW:** Each and every provision of law and clause required to be inserted in this Contract shall be deemed to be inserted herein, and this Contract shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted or is not inserted correctly, then upon application of either party the Contract shall forthwith be physically amended to make such insertion or correction.

**ARTICLE 6 - COMPONENT PARTS OF THE CONTRACT:** The Contract entered into by this Agreement consists of the following Contract Documents, all of which are component parts of the Contract as if herein set out in full or attached hereto.

Notice Inviting Bids  
 Instructions to Bidders  
 Designation of Subcontractors  
 Non-Collusion Declaration  
 Bid Guarantee Form  
 Bid Bond  
 Bid Form  
 Contractor's Certificate Regarding Worker's Compensation  
 Acknowledgment of Bidding Practices Regarding Indemnity  
 DVBE Participation Statement and Close-Out Forms  
 Agreement Form  
 Payment Bond  
 Performance Bond  
 Guarantee  
 Escrow Agreement for Security Deposit In Lieu of Retention  
 Workers' Compensation/Employers Liability Endorsement  
 General Liability Endorsement  
 Automobile Liability Endorsement  
 Contractor's Certificate Regarding Drug-Free Workplace  
 Contractor's Certificate Regarding Alcohol and Tobacco  
 Contractor's Certificate Regarding Background Checks  
 General Conditions  
 Supplementary and Special Conditions  
 Specifications  
 All Addenda as Issued  
 Drawings/Plans  
 Substitution Request Form  
 Requirements, Reports and/or Documents in the Project Manual or Other Documents Issued to Bidders

All of the above named Contract Documents are intended to be complementary. Work required by one of the above named Contract Documents and not by others shall be done as if required by all.

**ARTICLE 7 - PREVAILING WAGES:** Wage rates for this Project shall be in accordance with the general prevailing rate of holiday and overtime work in the locality in which the work is to be performed for each craft, classification, or type of work needed to execute the Contract as determined by the Director of the Department of Industrial Relations. Copies of schedules of rates so determined by the Director of the Department of Industrial Relations are on file at the administrative office of the District and are also available from the Director of the Department of Industrial Relations. Monitoring and enforcement of the prevailing wage laws and related requirements will be performed by the Labor Commissioner/ Department of Labor Standards Enforcement (DLSE).

The following are hereby referenced and made a part of this Agreement and Contractor stipulates to the provisions contained therein.

1. Chapter 1 of Part 7 of Division 2 of the Labor Code (Section 1720 et seq.)
2. California Code of Regulations, Title 8, Chapter 8, Subchapters 3 through 6 (Section 16000 et seq.)

**ARTICLE 8 - RECORD AUDIT:** In accordance with Government Code section 8546.7 (and Davis Bacon, if applicable) and Article 13.11 of the General Conditions, records of both the District and the Contractor shall be subject to examination and audit for a period of five (5) years after a Final Retention Payment or the Recording of a Notice of Completion, whichever occurs first.

**ARTICLE 9 - CONTRACTOR'S LICENSE:** The Contractor must possess throughout the Project a Class B Contractor's License, issued by the State of California, which must be current and in good standing.

**IN WITNESS WHEREOF,** this Agreement has been duly executed by the above named parties, on the day and year first above written.

**RESCUE UNION SCHOOL CONTRACTOR**  
**DISTRICT**

Lisa Donaldson

Typed or Printed Name

JAMES E. CARTER

Typed or Printed Name

Asst. Superintendent

Title

Business

[Signature]

Signature

PRESIDENT

Title

[Signature]

Signature

2/16/24

Dated

2/20/24

Dated

\_\_\_\_\_  
Title (Authorized Officers or Agents)

\_\_\_\_\_  
Signature

**(CORPORATE SEAL)**



- # DESIGN California WEST

**Phone: (916) 446-2466**  
**Fax: (916) 446-5118**  
**Web Page: [ca-dw.com](http://ca-dw.com)**

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ARCHITECT: CONSULTANT



## PROJECT NAME

## GYM ADDITION

## EL DORADO COUNTY

**KEY PLAN:**



SHEET TITLE:

## ENLARGED PLANS

JOB NUMBER
------------

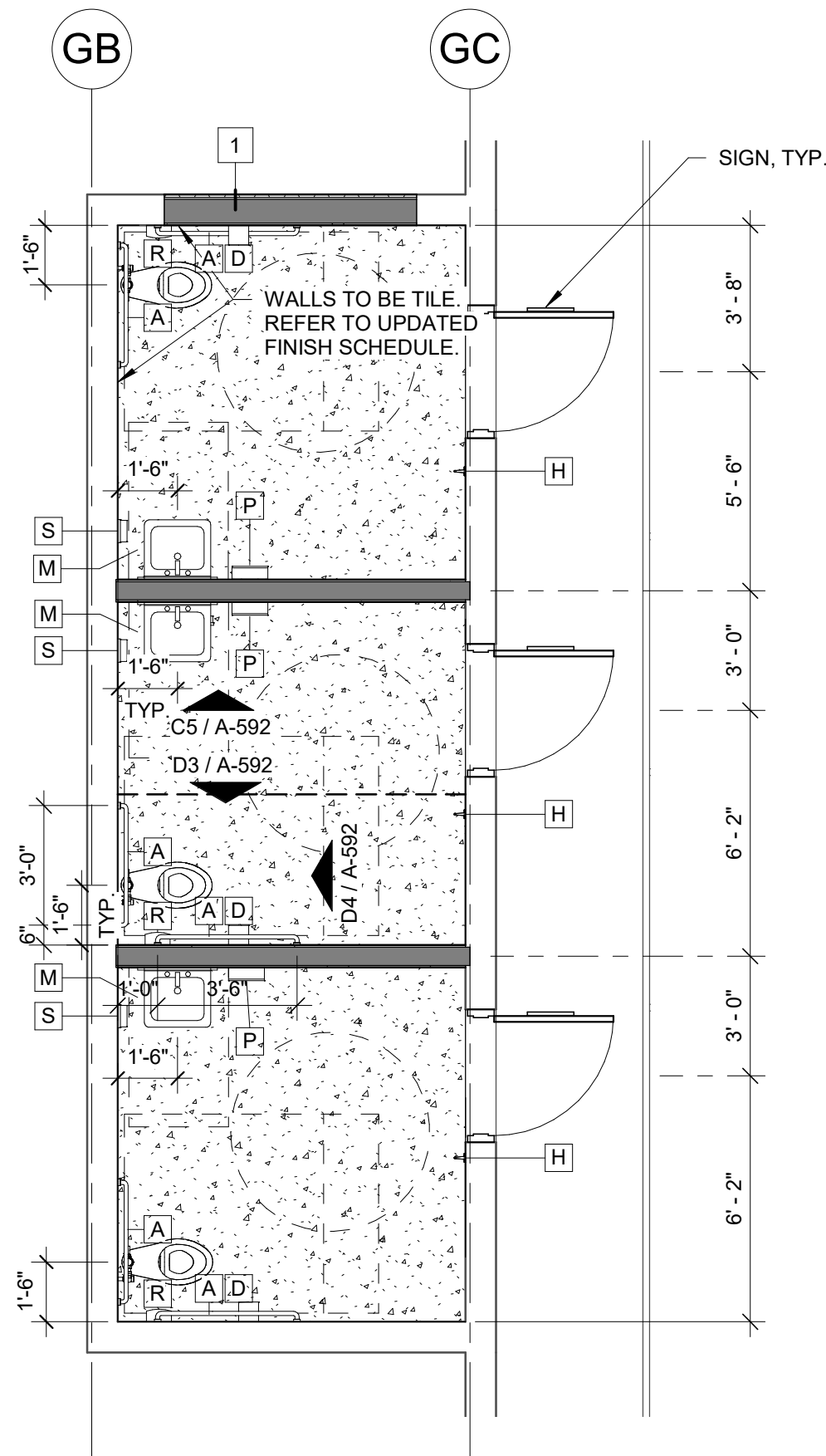
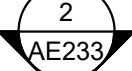
DATE:  
February 16, 2023

REVISION:

# AE141



1 1/2" = 1'-0"



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1/4" = 1'-0'

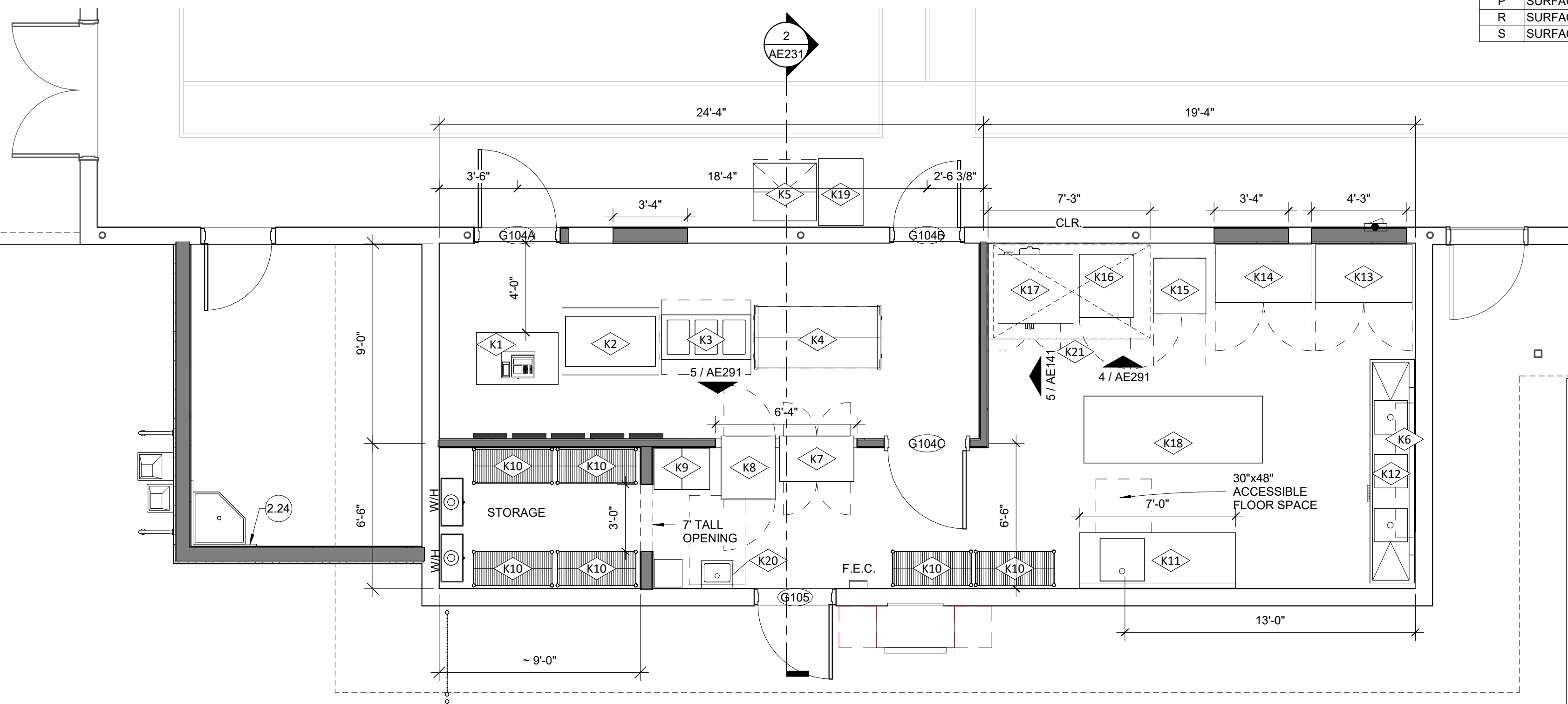
TOILET ACCESSORY SCHEDULE	
TAG	DESCRIPTION
	<varies>
A	GRAB BAR. LENGTH INDICATED ON PLAN REFER TO DETAIL D38D4/A-592.
D	RECESSED MOUNTED TOILET PAPER DISPENSER
H	BOBRICK HEAVY-DUTY CLOTHES HOOK W/ EXPOSED MOUNTING
M	24x36 MIRROR ABOVE SINK. REFER TO PLUMBING FOR SINK DETAILS.
P	SURFACE-MOUNTED PAPER TOWEL DISPENSER
R	SURFACE-MOUNTED SANITARY NAPKIN DISPOSAL
S	SURFACE-MOUNTED SOAP DISPENSER

MARK	DESCRIPTION
------	-------------

K1	POINT OF SALE TABLE W/ CASH REGISTER ON CASTERS
K2	MERCHANDISING CABINET ON 36"x52" S.S. TABLE WITH UNDERSHELF ON CASTERS
K3	3-WELL KITCHEN WARMER ON CASTERS
K4	KITCHEN SALAD BAR CART ON CASTERS
K5	MILK REFRIGERATION CART ON CASTERS
K6	(2) 100"W x 72"L S/S WALL MOUNTED SHELVES WITH POT RACK AND 20 HOOKS
K7	EXISTING DOUBLE REACH-IN PASS THROUGH REFRIGERATOR *
K8	COMMERCIAL KITCHEN PASS THROUGH HOT CABINET *
K9	2 TIER LOCKERS 15"W x 22"D
K10	KITCHEN SHELVING 42" WIDE X 18" DEEP
K11	ADA KITCHEN PREP SINK
K12	THREE-COMPARTMENT SS SINK WITH DRAIN BOARDS
K13	DOUBLE KITCHEN REFRIGERATOR *
K14	DOUBLE KITCHEN FREEZER *
K15	KITCHEN BAKERY RACK *
K16	COMMERCIAL KITCHEN HOT CABINET *
K17	KITCHEN DOUBLE OVEN REFER TO DETAIL 6/ A-572 DETAIL B
K18	EXISTING 12'-0" WOOD TOP WORK TABLE
K19	KITCHEN TRAY CATCHER CASTERS
K20	SS HAND SINK WITH SPLASH GUARDS, PROVIDE SOAP AND PAPER TOWELL DISPENSERS. REFER TO C5/ A-592.
K21	4'-2"W x 7'-21" SS TYPE I KITCHEN EXHAUST HOOD

NOTE: REFER TO PAGE A-593 AND SPECS FOR MOUNTING DETAILS AND MAX OPERATING WEIGHTS.

\* - EQUIPMENT MUST BE LESS THAN 4'-0" TALL & LESS THAN 400 LBS

$$1/4" = 1'-0"$$


1  $1/4'' = 1'-0''$

$$1/4" = 1'-0"$$


## TOILET ACCESSORY SCHEDULE

TAG	DESCRIPTION
<variables>	
A	GRAB BAR, LENGTH INDICATED ON PLAN REFER TO DETAIL D38D4/A-592.
D	RECESSED MOUNTED TOILET PAPER DISPENSER
H	BOBRICK HEAVY-DUTY CLOTHES HOOK W/ EXPOSED MOUNTING
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P	SURFACE-MOUNTED PAPER TOWEL DISPENSER
R	SURFACE-MOUNTED SANITARY NAPKIN DISPOSAL
S	SURFACE-MOUNTED SOAP DISPENSER



A

B

C

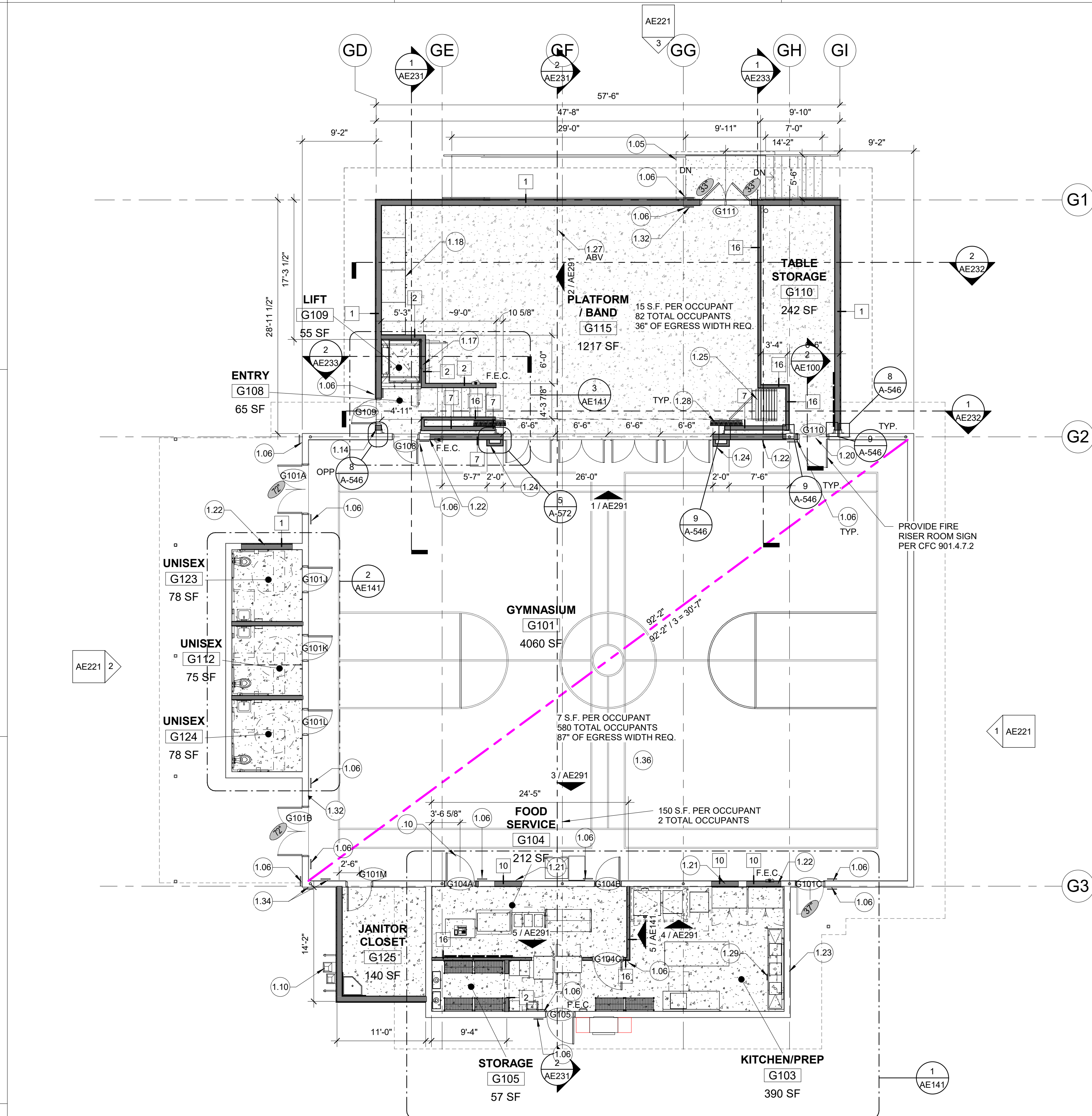
A

B

C

D

C:\Users\jgibson\Documents\2022\_RescueES\_GymAddition\UnderStageStorage\_20230201\_dfls.dwg



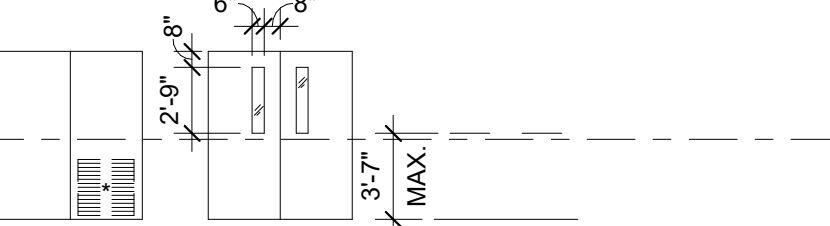
DOOR SCHEDULE															
DOOR #	DOOR				FRAME			DETAILS			FIRE RATING	HARDWARE	REMARKS	DOOR #	
	TYPE	WIDTH	HEIGHT	THICKNESS	MATERIAL	TYPE	DEPTH	MATERIAL	HEAD	JAMB					SILL
LEVEL 1															
G101A	BB	3'-0"	7'-0"	1 3/4"	HMP	1		HM	EXISTING	EXISTING	EXISTING	-	1.1	3, 4, 5,*	G101A
G101B	BB	3'-0"	7'-0"	1 3/4"	HMP	1		HM	EXISTING	EXISTING	EXISTING	-	1.1	3, 4,*	G101B
G101C	B	3'-4"	6'-8"	1 3/4"	HMP	1	10"	HM	EXISTING	EXISTING	EXISTING	-	2.1	3, 4, 5,*	G101C
G101J	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	7.1	1.3	G101J
G101K	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	7.1	1.3	G101K
G101L	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	7.1	1.3	G101L
G101M	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	5.2	3	G101M
G104A	A	3'-6"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	6.1	3, 4	G104A

DOOR SCHEDULE															
DOOR #	DOOR					FRAME			DETAILS			FIRE RATING	HARDWARE	REMARKS	DOOR #
	TYPE	WIDTH	HEIGHT	THICKNESS	MATERIAL	TYPE	DEPTH	MATERIAL	HEAD	JAMB	SILL				
G104B	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	6.1	3, 4	G104B
G104C	A	3'-6"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	-	-	5.3	6	G104C
G105	A	3'-4"	6'-8"	1 3/4"	HMIP	1	8"	HM	13/A-571	13/A-571	11/A-571	-	2.2	3, 4	G105
G108	A	3'-0"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	2.1	6	G108
G109	A	3'-0"	7'-0"	1 3/4"	HMIP	1	8"	HM	13/A-571	13/A-571	11/A-571	-	2.1	3, 4	G109
G110	A	3'-6"	7'-0"	1 3/4"	HM	1	8"	HM	12/A-571	12/A-571	11/A-571	-	5.1	3	G110
PLATFORM															
G111	AA		7'-0"	2"	HMIP	1	8"	HM	13/A-571	13/A-571	11/A-571	-	1.1	3, 4, 5, 6	G111

## DOOR SCHEDULE INFO

IF A " " IS IN THE SCHEDULE BOX, THAT ITEM IS NOT APPLCIABLE TO THE SPECIFIED DOOR.

## (2) DOOR TYPES:



## DOOR TYPE NOTES:

- DOUBLE LETTER INDICATES DOUBLE DOOR (2) DOOR PANELS.
- PROVIDE DOOR LOUVERS WHERE INDICATED BY MECHANICAL.
- PAINT TRIM AROUND GLASS OPENINGS TO MATCH HM DOOR PAINT.

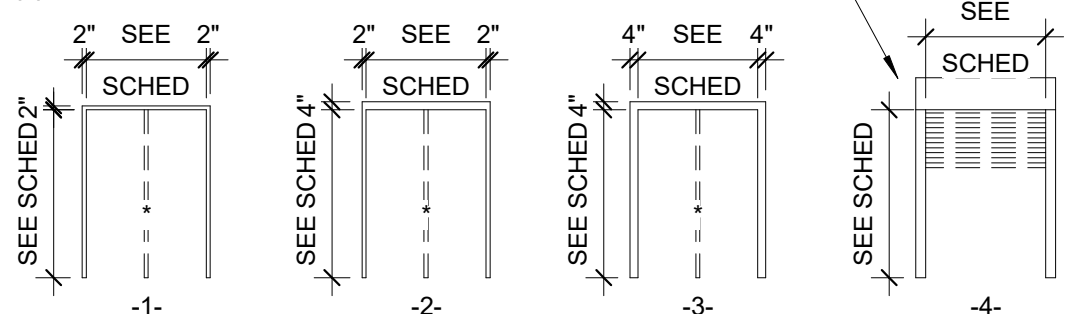
## (3) THICKNESS:

THICKNESS INDICATES ITS NOMINAL SIZE

## (4) CONSTRUCTION/ FINISH:

- SCL = SOLID CORE, PLASTIC LAMINATE FINISH
- AL = ALUMINUM WITH GLASS
- HM = HOLLOW METAL, PAINTED
- HMIP = HOLLOW METAL, INSULATED, PAINTED
- SS = STAINLESS STEEL
- \* = SPECIAL (REFER TO SPECIFICATIONS)

## (6) FRAME TYPES:



## DOOR TYPE NOTES:

- REMOVABLE MULLION AT DOUBLE DOORS WHERE INDICATED.
- \*\* REFER TO WINDOW TYPES, SHEET A-541 FOR STOREFRONT FRAME TYPE.

## (7) FRAME MATERIAL:

- AL = ALUMINUM
- HMP = HOLLOW METAL - PAINTED
- HMPC = HOLLOW METAL - POWDER-COAT PAINTED
- SS = STAINLESS STEEL
- SP = SPECIAL (REFER TO SPECIFICATIONS)

## (8) DETAIL NUMBER:

INDICATES DETAIL(S) SHOWN ON SHEET 1/ = A-571, /2 = A572

## (9) RATING:

20, 45, 60, ETC INDICATES RATED DOOR ASSEMBLY FIRE-RATING IN MINUTES

## (10) HARDWARE:

HARDWARE GROUP #. REFER TO SPECIFICATIONS FOR HARDWARE GROUPS.

## 11. REMARKS:

- (1) ACCESSIBLE RESTROOM SIGNAGE. REFER TO DTL. D4/A-571
- (2) BUILDING ENTRANCE SIGNAGE. REFER TO DTL. D10/A-571
- (3) ROOM SIGNAGE. REFER TO DTL. 5/A-571
- (4) TACTILE EXIT SIGN. REFER TO DTL. 4/A-571
- (5) PROVIDE ROOM OCCUPANCY SIGNAGE. REFER TO SPECS.
- (6) ROOM SIGNAGE ON BOTH SIDES OF DOOR. REFER TO DTL. 5/A-571

NOTE: All doors to rooms or spaces that have an occupant load of 5 or more shall be equipped with hardware that is lockable from the inside per CBC 1010.2.8.2.

DOORS NOTATED ON TEH DOOR SCHEDULE WITH AN " " IN THE REMARKS COLUMN ARE EXISTING DOORS

## ROOM FINISH SCHEDULE

ROOM #	ROOM NAME	FLOOR FINISH	WALLS				CEILING FINISH	REMARKS	ROOM #
			NORTH	EAST	SOUTH	WEST			
LEVEL 1									
G101	GYMNASIUM	(none)					(none)		G101
G103	KITCHEN/PREP	F5	W5/W6	W6	W6	W1	C4		G103
G104	FOOD SERVICE	F5	W1	W1	W1	W1	C4		G104
G105	STORAGE	F5	W1	W1	W1	W1	C4		G105
G108	ENTRY	F3	W1	W1	W1	W1	C2		G108
G109	LIFT	F1	W1	W1	W1	W1	C2		G109
G110	TABLE STORAGE	F3	W1	W1	W1	W1	C6		G110
G112	UNISEX	F5	W3	W3	W3	W3	C2		G112
G123	UNISEX	F5	W3	W3	W3	W3	C2		G123
G124	UNISEX	F5	W3	W3	W3	W3	C2		G124
G125	JANITOR CLOSET	(none)	W1	W1	W5	W5	(none)		G125
PLATFORM									
G115	PLATFORM / BAND	F2					(none)		G115

## FINISH SCHEDULE LEGEND

FLOOR / BASE		WALLS / WAINSCOT		CEILING	
F1	SEALED CONCRETE 4" RUBBER BASE	W1	PAINTED GYP. BD.	C1	SUSPENDED T-BAR WITH ACOUSTICAL PANELS
F2	SPRUNG WOOD FLOOR / 4" RUBBER BASE	W2	PAINTED GYP. BD / P-LAM PANELS TO 8'-0"	C2	PAINTED GYP. BD.
F3	LINOLEUM TILE FLOORING / RUBBER BASE	W3	PAINTED GYP. BD / CERAMIC TILE TO 7'-0". DETAIL 14/A-546.	C3	EPOXY-PAINTED GYP. BD.
F4	CERAMIC TILE, THIN SET O/ MORTAR BED	W4	TACKABLE WALL PANEL O/ GYP. BD	C4	SUSPENDED T-BAR WITH VINYL COVERED PANELS
F5	TROWELED EPOXY / INTEGRAL COVED 6" BASE	W5	FRP WALL PANELS, FULL HEIGHT	C5	(E) TO REMAIN
F6	(E) TO REMAIN; PATCH & REPAIR AS NECESSARY (NEW 4" RUBBER BASE AT NEW WALLS)	W6	STAINLESS STEEL WALL PANELS	C6	OPEN TO STRUCTURE - PAINTED

## GENERAL NOTES

- DIMENSIONS TO CENTERLINE OF STUD WALLS ARE TO THE CENTERLINE OF THE STUD. DIMENSIONS TO THE FACE OF STUD WALLS ARE TO FACE OF STUD OR TO EXTERIOR FACE OF FINISH WHEN INDICATED. FACE OF STUD OCCURS ON THE GRID UNLESS SHOWN OTHERWISE. DIMENSIONS TO ROOF OVERHANGS WILL BE TO EXTERIOR FACE OF STUD AT THE END OF THE OVERHANG. FIELD VERIFY ALL DIMENSIONS TO EXISTING CONDITIONS - NOTIFY ARCHITECT OF ANY DISCREPANCIES PRIOR TO ANY WORK IN THAT AREA. DIMENSIONS TO FRAMES WILL BE TO OUTSIDE EDGE OF FRAME IN MASONRY AND STUD WALLS FOR WINDOWS ONLY. DIMENSIONS TO DOOR FRAMES WILL BE TO OUTSIDE EDGE OF FRAME IN MASONRY WALL, AND TO THE CENTERLINE OF FRAME OPENING IN STUD WALLS.
- CHANGES IN FLOOR MATERIAL SHALL OCCUR AT THE CENTERLINE OF THE DOOR PANEL (BELOW THE DOOR IN CLOSED POSITION) U.N.O.
- FOR CONSTRUCTION OF WALLS AT RECESSED CABINETS (I.E.: FEC, ELECTRICAL PANELS, ETC.) SEE DETAIL 13/A-546.
- ALL DOORS TO PROVIDE 18" MIN. CLEAR ON PULL SIDE INTERIOR AND 24" MIN. CLEAR ON EXTERIOR, 12" CLEAR ON PUSH SIDE OF ACCESSIBLE DOORS WITH CLOSER AND LATCHES. SEE ACCESSIBILITY DETAILS. REFER TO DOOR SCHEDULE FOR APPLICABLE HARDWARE.
- COORDINATE ALL OPENING SIZES AND HEAD HEIGHTS WITH SCHEDULES.
- CONCRETE SLABS SLOPE TO DRAIN, TYP.
- BATT (SOUND) INSULATION SHALL BE INSTALLED TO FILL ALL NEW FRAMED WALL CAVITIES. PROVIDE INSULATION TO FILL ENTIRE STUD CAVITIES WHEREVER EXISTING INSULATION IS MISSING OR COMPROMISED.
- REFER TO ENLARGED PLAN FOR KITCHEN EQUIPMENT SCHEDULE.

## LEGEND

- (E) WALLS, FIXTURES, AND COMPONENTS TO REMAIN.
- WALLS, FIXTURES, AND COMPONENTS TO BE DEMOLISHED.
- STUD FRAMED WALL. REFER TO STRUCTURAL.
- APPROXIMATE AREA AND LOCATION OF REPLACEMENT SLAB ON GRADE. PROVIDE FLUSH AND SEAMLESS TRANSITION TO (E) ADJACENT SLAB TO REMAIN.
- KEYED NOTE. REFER TO KEYED NOTES SCHEDULE. KEYED NOTE TAGS WITHOUT LEADER APPLIES TO THE ENTIRE ROOM OR SURFACE IN WHICH (ON WHICH) THE TAG IS LOCATED. KEYED NOTES MAY SKIP NUMBERS.
- WALL TYPE AS INDICATED. REFER TO SHEET A-546.
- ALUMINUM WINDOW FRAMES AS INDICATED. REFER TO SHEET A-571.
- HOLLOW METAL (HM) WINDOW AND DOOR FRAME AS INDICATED. REFER TO SHEET A-571.
- F.E.C. FIRE EXTINGUISHER CABINET; SEMI-RECESSED IN STUD FRAMED WALLS. SURFACE-MOUNTED AT CONCRETE AND MASONRY WALLS. REFER TO DETAILS ON 13/A-546.
- FIRE RATED WALL - REFER TO WALL TYPES.

## KEYED NOTES

- WIDEN EXISTING FRAMED OPENING FOR NEW SCHEDULED DOOR. SAW-CUT AND REMOVE (E) CONC. CURB. ENSURE FLUSH, SMOOTH, AND LEVEL FLOOR TRANSITION BETWEEN EXISTING AND NEW SLAB.
- LINE OF CANOPY ABOVE.
- ACCESSIBLE DOOR SIGNAGE, SEE DOOR SCHEDULE.
- NEW DUAL WATER FOUNTAIN, SEE DETAILS A3, B3 & C3/A-592. COORDINATE W/ PLUMBING.
- PROVIDE NEW SEISMIC JOINT FILLER AND CONT. SEALANT ALONG ENTIRE PERIMETER BETWEEN (E) BUILDING AND NEW ADDITION, TYP. REFER TO DETAIL 8/A-546. EXPANSION JOINT AT GRADE / SLAB NOT REQUIRED.
- WHEELCHAIR LIFT ASSEMBLY WITH AUTOMATIC DOORWAY, REFER TO SECTION 3/AE141 AND DETAIL 3/AE231.
- BUILT-IN CASEWORK. REFER TO INTERIOR ELEVATIONS. PROVIDE REQUIRED BLOCKING.
- PATCH / REPAIR CONC. SLAB AND FLOORING TO MATCH EXISTING.
- INFILL OPENING WHERE WINDOW DEMOLISHED AND ABANDONED WITH NEW STUD INFILL FRAMING @ 16" O.C. TO MATCH EXISTING FRAMING. REFER TO STRUCT. PATCH / REPAIR GYP. BD. AND WALL FINISHES TO MATCH EXISTING ADJACENT FINISHES WHERE WINDOW REMOVED / DEMOLISHED. BLEND NEW FINISHES AND PAINT TO NEAREST JOINT OR COMPONENT.
- INFILL OPENING WHERE DOORWAY DEMOLISHED AND ABANDONED. PROVIDE CONCRETE CURB AND FRAMING @ 16" O.C. TO MATCH EXISTING FRAMING. REFER TO STRUCT. PATCH / REPAIR GYP. BD. AND WALL FINISHES TO MATCH EXISTING ADJACENT FINISHES WHERE COMPONENT REMOVED / DEMOLISHED. BLEND NEW FINISHES AND PAINT TO NEAREST JOINT OR COMPONENT.
- RELOCATED WATER TO NEW HOSE BIB. PATCH / REPAIR WALL FINISHES TO MATCH EXISTING ADJACENT FINISHES WHERE COMPONENT REMOVED / DEMOLISHED. BLEND NEW FINISHES AND PAINT TO NEAREST JOINT OR COMPONENT.
- FURRED WALL FRAMING / PIER AT PLATFORM OPENING. REFER TO DETAIL 5/A-572.
- OPERABLE WALL ASSEMBLY, REFER TO DETAILS ON A-572.
- SLIDING REAR CURTAIN CURTAIN. REFER TO DETAILS ON A-572.
- BI-PARTING MANUAL STAGE CURTAIN WITH VALANCE. REFER TO DETAILS ON A-572.
- PROVIDE NEW FLOOR SINK, COORDINATE W/ PLUMBING.
- OCCUPANCY SIGNAGE, SEE DOOR SCHEDULE.
- ALS SIGNAGE PER 11B-703.7.2.4. COMPLY WITH FIGURE 11B-703.7.2.4 SHOWING INTERNATIONAL SYMBOL OF ACCESS FOR HEARING LOSS.
- CONTRACTOR TO REPLACE VINYL FLOORING IN GYM PORTION OF BUILDING, TYP.

IDENTIFICATION STAMP  
DIV. OF THE STATE ARCHITECT  
APP: 02-120982 INC:  
REVIEWED FOR  
SS ☒ FLS ☒ ACS ☒  
DATE: 11/2/2023

DESIGN  
California  
WEST

CALIFORNIA DESIGN  
WEST ARCHITECTS, Inc.

2100 19th Street  
Sacramento, CA 95818

Phone: (916) 446-2466  
Fax: (916) 446-5118  
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ARCHITECT: CONSULTANT:



RESCUE ELEMENTARY  
SCHOOL

PROJECT NAME:

3880 Green Valley Rd, Rescue,  
CA 95672

GYM ADDITION

RESCUE UNION SCHOOL  
DISTRICT

EL DORADO COUNTY

KEY PLAN:



SHEET TITLE:

BLDG-E REVISED  
FLOOR PLAN

JOB NUMBER: SHEET NUMBER:

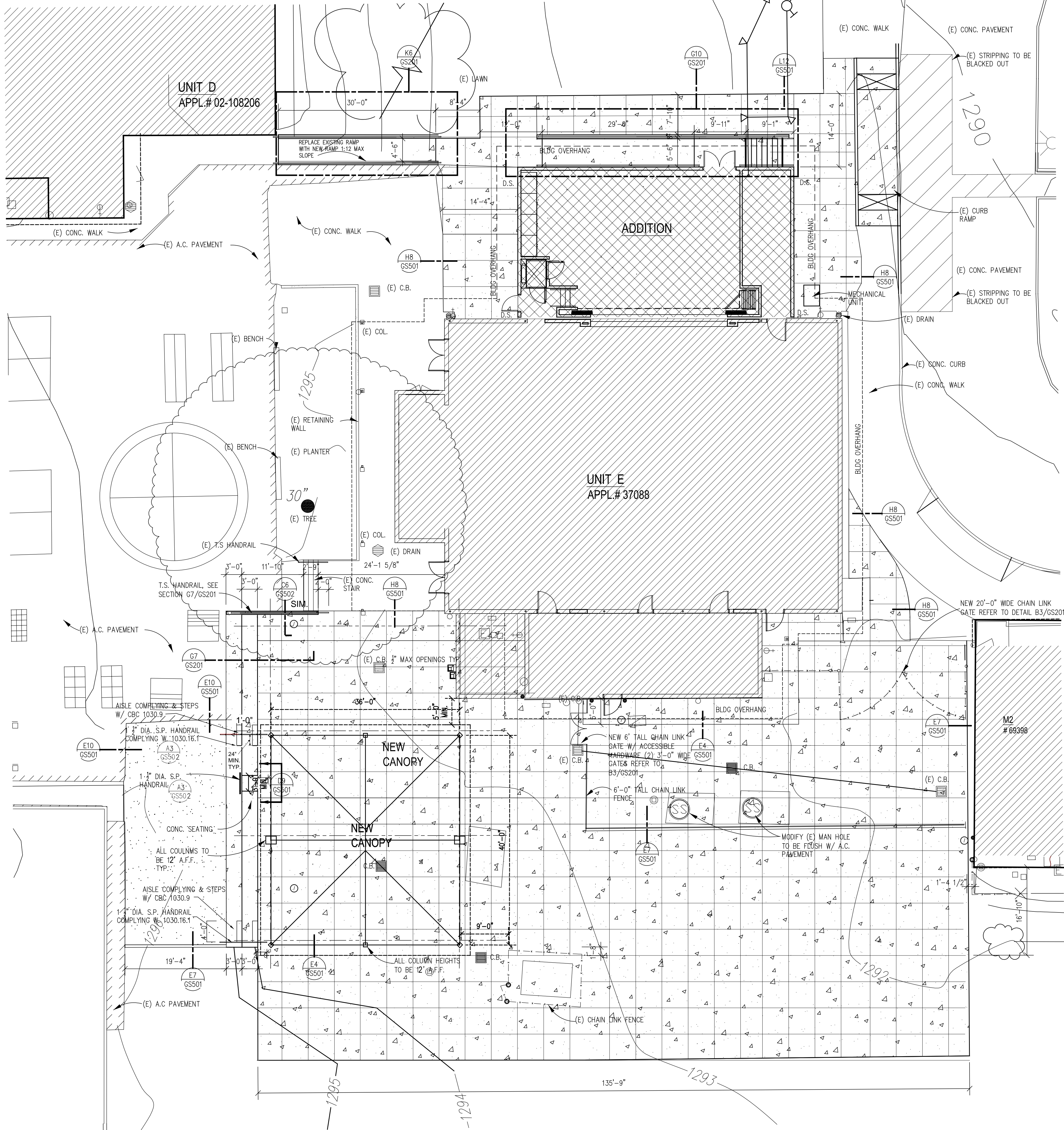
DATE:

February 16, 2023

REVISION:

AE101





LEGEND

- EXISTING BUILDING
- NEW ADDITION
- A.C. PAVING, SEE L6/GS501
- CONC. WALK, SEE L12/GS501
- CHAIN LINK FENCE, TYP.
- CATCH BASIN - REFER TO E9/GS502

IDENTIFICATION STAMP  
DIV. OF THE STATE ARCHITECT  
APP: 02-120982 INC:  
REVIEWED FOR  
SS ☒ FLS ☒ ACS ☒  
DATE: 11/2/2023

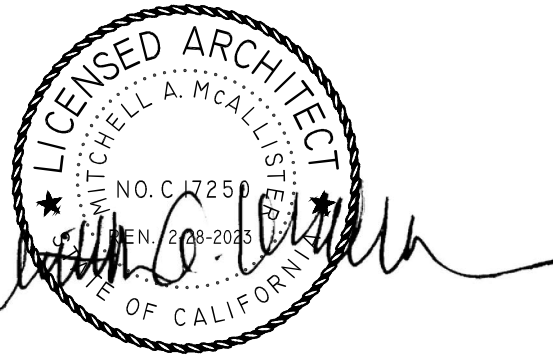


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ARCHITECT: CONSULTANT:



PROJECT NAME:  
**RESCUE  
ELEMENTARY  
SCHOOL**  
3880 GREEN VALLEY RD.  
RESCUE, CA 95672

**GYMNASIUM  
ADDITION**

RESCUE UNION  
ELEMENTARY SCHOOL  
DISTRICT  
2390 BASS LAKE RD.  
RESCUE, CA 95672

EL DORADO COUNTY

KEY PLAN:

SHEET TITLE:  
**REVISED SITE PLAN**

JOB NUMBER:  
02-  
DATE:  
DECEMBER 2, 2016  
DRAWN BY:  
RWT

SHEET NUMBER:

**GS103**





**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:    Fiscal Year 2023-24 2<sup>nd</sup> Interim Budget Update**

**BACKGROUND:**

All California school districts are required to submit a Second Interim Report to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years.

**STATUS:**

The Fiscal Year 2023-24 2<sup>nd</sup> Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the 2023-24 and subsequent 2024-25 and 2025-26 fiscal years. The 2<sup>nd</sup> Interim Budget report includes the most recent recommended assumptions for multi-year COLA and CalPERS/CalSTRS rates, attendance based on current year and the most recent demographic study, and board approved budget guidelines. These assumptions will change with the January Governor's Budget Proposal.

**FISCAL IMPACT:**

Although the Fiscal Year 2023-24 2<sup>nd</sup> Interim Budget projects deficit spending in 2023-24 and subsequent years 2024-25 and 2025-26. The District will maintain the board guidelines of 10% Economic Uncertainty Reserves through 2024-25, however will drop below that to 9% in 2025-26.

The District will fully spend all one-time COVID funds and has budgeted new one-time funds as directed by approved plans and/or study session priorities.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet the needs of our students.

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the 2<sup>nd</sup> Interim update to the Fiscal Year 2023-24 Budget as a positive certification.



# Rescue Union School District

## 2023-24 2<sup>nd</sup> Interim Update

March 12, 2024



### Board of Trustees

Michael Gordon, President   Kim White, Vice-President  
Michelle Bebout, Clerk   Jamie Hunter, Member   Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



# Timeline and Certifications

School Districts and county offices of education are required to file two reports during the fiscal year (interim reports) on the status of their financial health.

- The ***first interim report is due by December 15*** and the ***second interim report is due by March 15***.
- These reports must include a certification of whether a school district is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.
  - A ***positive*** certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.
  - A ***qualified*** certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.
  - A ***negative*** certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.
- The county superintendent of schools determines the validity of a school district's certification, and may reclassify a district's certification from positive to qualified or negative.



# Timeline and Certifications

## Financial Cycle for 2023-24

- ✓ **June 13, 2023** – Public Hearing
- ✓ **June 27, 2023** – Board Approval/Budget Adoption
- ✓ **August 8, 2023** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
- ✓ **December 12, 2023** - First Interim Budget
- ✓ **March, 12 2024** - Second Interim Budget
- ✚ **June 2023** - June Budget Update (with 2024-25 budget adoption)
- ✚ **September 2023** - Unaudited Actual Financials
- ✚ **December 2023** - Audit Report





# 2023-24

## 2<sup>nd</sup> Interim Budget

- This revision includes:
  - Updated budget assumptions
    - Multi-year budget assumptions
    - Updated attendance and enrollment
    - Historical Enrollment and Attendance
  - Updated revenues
  - Updated expenditures
  - STRS/PERS update
  - A look into the future
  - Updated cash-flow (separate report)
  - Detail Multi-year projections (separate report)
  - All fund summary report (separate report)
- Next budget update June 2024 (with 2024-25 budget adoption)





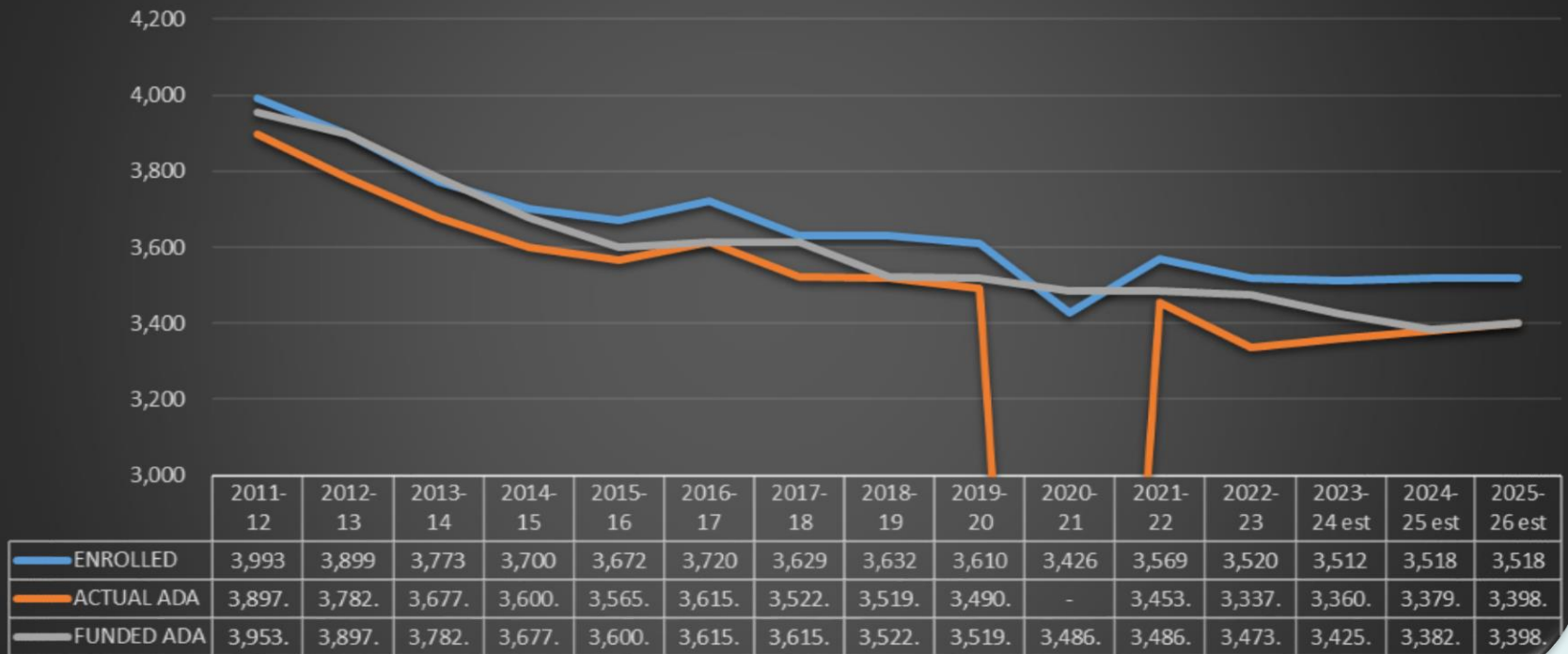
# Multi-Year Budget Assumptions

ASSUMPTIONS	2023-24	2024-25	2025-26
<u>COLA</u>	8.22%	0.76%	2.73%
<u>ENROLLED / ADA</u>	3,512 / 3,360.06	3,512 / 3,379.90	3,512 / 3,398.90
<u>FUNDED ADA</u>	3,425.35	3,382.46	3,398.90
<u>UPC %</u>	18.85%	18.19%	18.18%
<u>STRS RATE / PERS RATE</u>	19.10% / 26.68%	19.10% / 27.80%	19.10% / 28.50%
<u>NEGOTIATION STATUS</u>	SETTLED	NOT SETTLED	NOT SETTLED
<u>ONE-TIME FUNDS</u>	EEF - Year 3 \$188k	EEF - Year 4 \$188k	EEF - Year 5 \$188k
	Art/Music Discretionary Learning Rec	Est Retirees: 5	Est Retirees: 4



# RUSD Enrollment History

## ADA / ENROLLMENT HISTORY



School Districts receive funding on the greater of current of prior year average daily attendance (ADA), with some annual adjustments. Beginning 2022-23, we can also use a 3 year average for ADA. Although Rescue has seen the benefits of the three year average, you can see our “Funded” ADA declining in 2023-24 and beginning to stabilize in 2025-26.



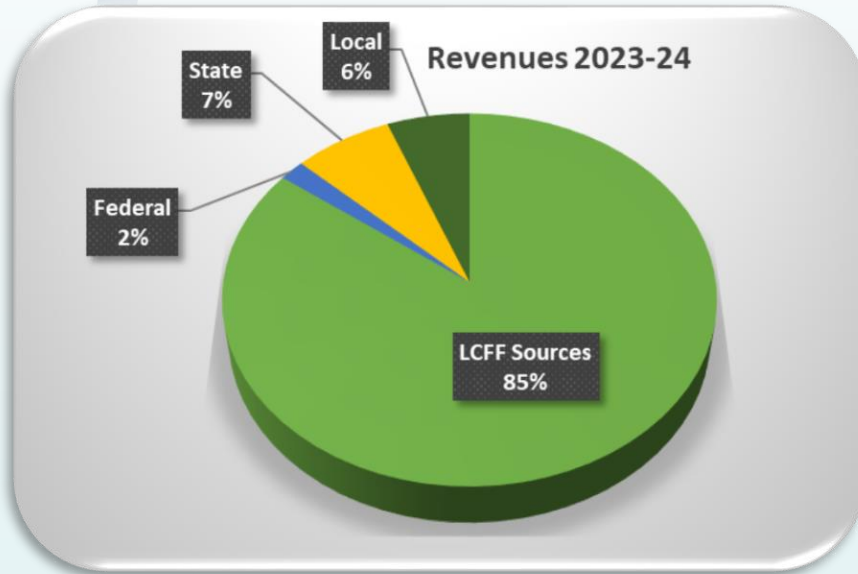
# General Fund

Rescue Union District Financial Status Comparison 2023-24										
	b	c	d	e	f	g	h	i	j	k
		1st Interim Budget 2023-24			2nd Interim Budget 2023-24			Compare Budget Adoption to 1st Interim		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	38,560,671	-	38,560,671	38,534,410	-	38,534,410	(26,261)	-	(26,261)
8	Federal Revenue (8100-8299)	-	889,860	889,860	-	1,040,661	1,040,661	-	150,801	150,801
9	Other State Revenue (8300-8599)	975,242	4,760,176	5,735,418	959,990	4,600,697	5,560,687	(15,252)	(159,479)	(174,732)
10	Other Local Revenue (8600-8799)	2,386,026	3,323,665	5,709,691	2,518,159	3,586,356	6,104,515	132,133	262,690	394,824
11	Total Revenue	41,921,939	8,973,702	50,895,640	42,012,559	9,227,714	51,240,273	90,620	254,012	344,632
12										
13	Expenditure Detail									
14	Certificated	17,443,575	3,416,884	20,860,459	17,202,993	3,284,618	20,487,611	(240,582)	(132,266)	(372,848)
15	Classified	5,575,849	2,618,579	8,194,428	5,542,859	2,569,190	8,112,050	(32,990)	(49,389)	(82,379)
16	Employee benefits	6,587,157	4,913,890	11,501,047	6,431,032	4,909,479	11,340,512	(156,124)	(4,411)	(160,535)
17	Books & Supplies	852,192	1,604,576	2,456,768	911,462	1,440,387	2,351,849	59,269	(164,189)	(104,920)
18	Service, Other Operating	2,543,304	4,114,743	6,658,047	2,657,558	4,068,198	6,725,757	114,255	(46,545)	67,710
19	Capital Outlay	1,676,670	2,002,425	3,679,095	1,853,670	1,408,347	3,262,016	177,000	(594,079)	(417,079)
20	Other Outgo	274,270	1,349,529	1,623,799	274,270	1,349,482	1,623,752	-	(47)	(47)
21	Indirect Costs	(251,965)	211,496	(40,469)	(202,848)	162,379	(40,469)	49,117	(49,117)	-
22	Total Expenditures	34,701,051	20,232,123	54,933,174	34,670,997	19,192,080	53,863,077	(30,055)	(1,040,043)	(1,070,097)
23										
24	Excess/(Deficiency)	7,220,887	(11,258,421)	(4,037,534)	7,341,562	(9,964,366)	(2,622,804)	120,674	1,294,055	1,414,729
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	703,596		703,596	762,662		762,662	59,066	-	59,066
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(7,658,187)	7,658,187	-	(7,079,961)	7,079,961	-	578,225	(578,225)	-
32	Total Other Sources/Uses	(8,361,783)	7,658,187	(703,596)	(7,842,623)	7,079,961	(762,662)	519,159	(578,225)	(59,066)
33										
34	Net Inc/Dcr to Fund Balance	(1,140,895)	(3,600,235)	(4,741,130)	(501,061)	(2,884,405)	(3,385,466)	639,834	715,830	1,355,664
35										
36	Beginning Balance	9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	-	-
37	Ending Balance	8,100,409	3,476,206	11,576,615	8,740,243	4,192,036	12,932,279	639,834	715,830	1,355,664



# 2023-24

## 2<sup>nd</sup> Interim Revenue Projections



Local Control Funding Formula (LCFF) funds are our primary source of revenues. Adjusting for one-time funds and local bus grant funds, our LCFF is 83% of our total revenue



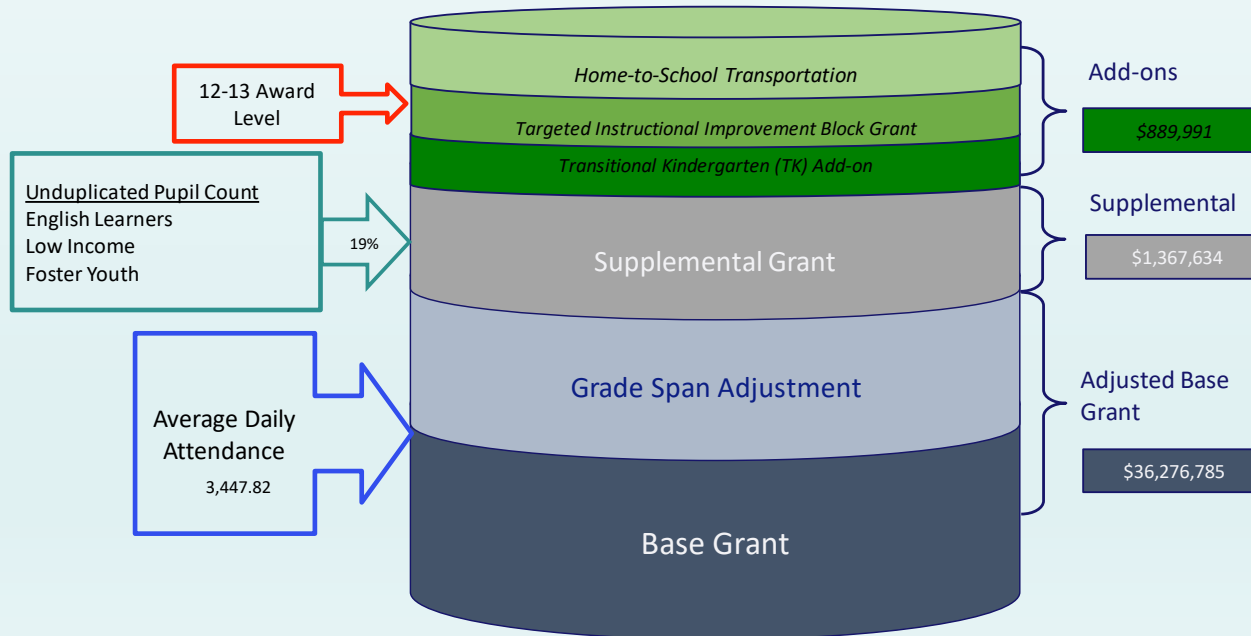




# LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
  - ✦ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
  - ✦ Concentration funding is available to Districts with at least 55% UPP.
- Home to school transportation has been funded at 2012-13 funding level until 2023-24 when COLA began.

Rescue USD LCFF Funding Summary



LCFF Base Rates:	
*TK-3	10,951.00
4-6	10,069.00
7-8	10,367.00
*includes grade span adjustment	

Total LCFF Funding: \$38,534,410

\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding



# Revenue Changes since 1<sup>st</sup> Interim

**Total Revenue Change \$344,632**



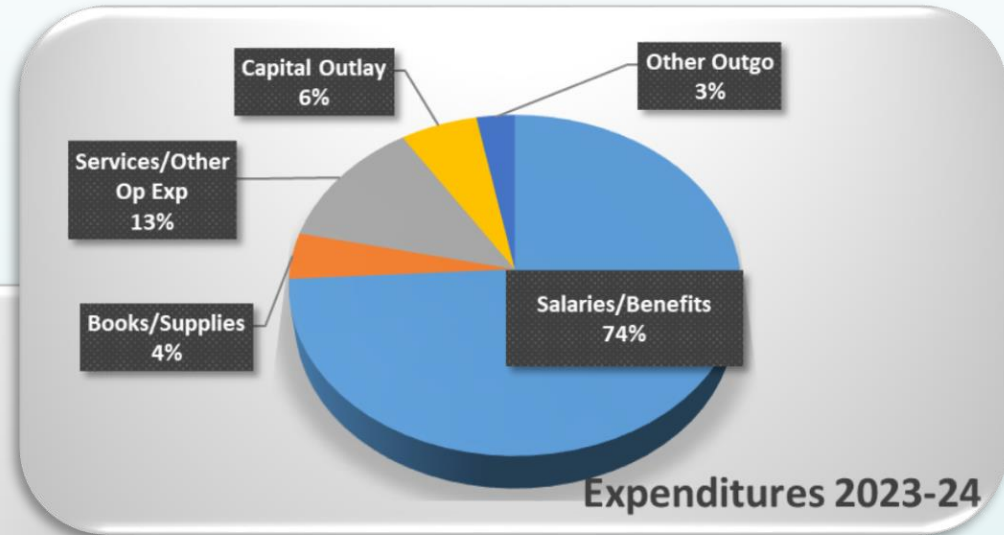
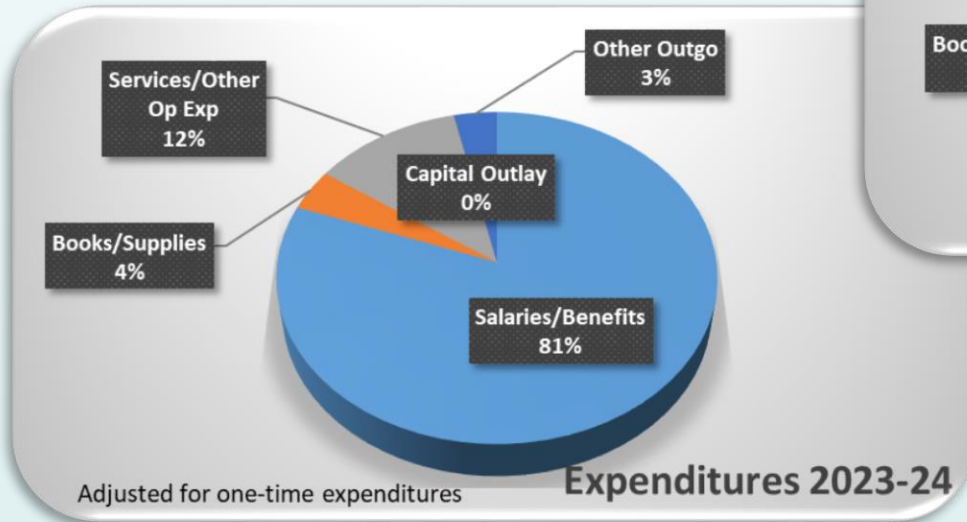
- **LCFF** \$<26,261>
  - Current year ADA is tracking lower than originally projected
- **Federal** \$150,801
  - \$100k Title I
  - 44k SPED
  - 6k Title II
- **State** \$<174,732>
  - \$<158k> Universal TK Grant (move to 2024-25)
  - \$<15k> Lottery
- **Local** \$394,824
  - \$152k Donations
  - \$113k Special Education
  - \$100k Interest
  - \$30k Transportation





# 2023-24

## 2<sup>nd</sup> Interim Expenditure Projections



When one-time expenditures such as the bus purchase and residential placement costs are removed, Salaries/ Benefits are 81% of our total expenditures



# Expenditure Changes since 1<sup>st</sup> Interim

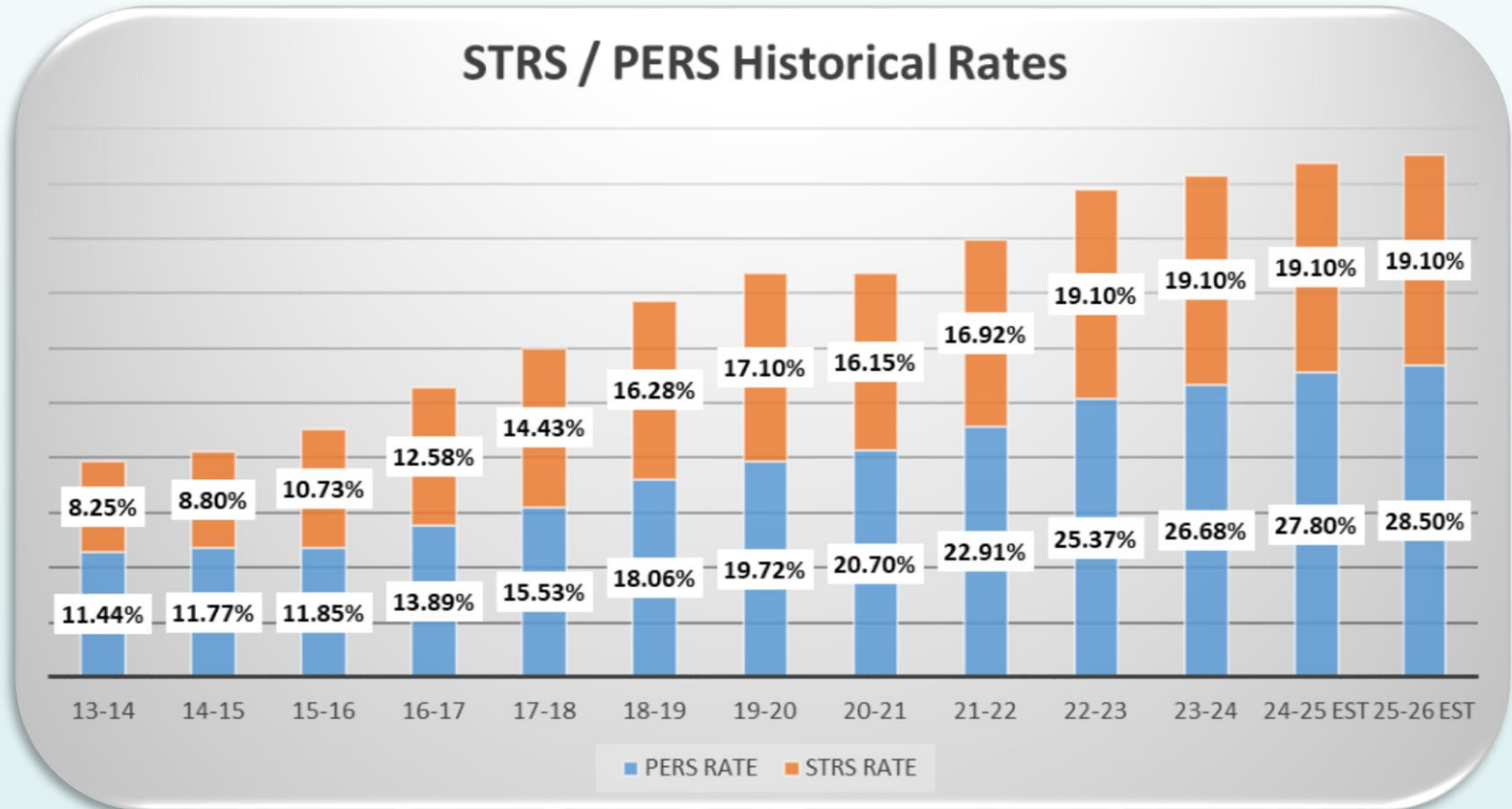
- **Salaries/Benefits** - \$<615,762>
  - \$<82K> Unfilled classified positions
  - \$<371k> Removed Prop 28 until 2024-25
  - \$<160k> Associated benefits
- **Books/Supplies** - \$<104,920>
  - \$<158k> Move Universal TK Expenditures to 2024-25
  - \$32k site donations
  - \$13k SPED Curriculum
- **Services/Contracts** - \$67,710
  - \$<157k> reduce Residential placement budget
  - \$98k site donations
  - \$50k legal expenses
  - \$15k audit expense (PY expense)
  - \$18k Psych Assessments
  - \$10k Misc utilities
- **Capital Outlay** - \$<417,079>
  - \$<500k> PG Kitchen remodel to 2024-25
  - \$50k Phone System Upgrade
  - \$32k equipment for new buses
- **Other Outgo** - \$<47>
  - \$84k Regional Prog Aides





# STRS/PERS

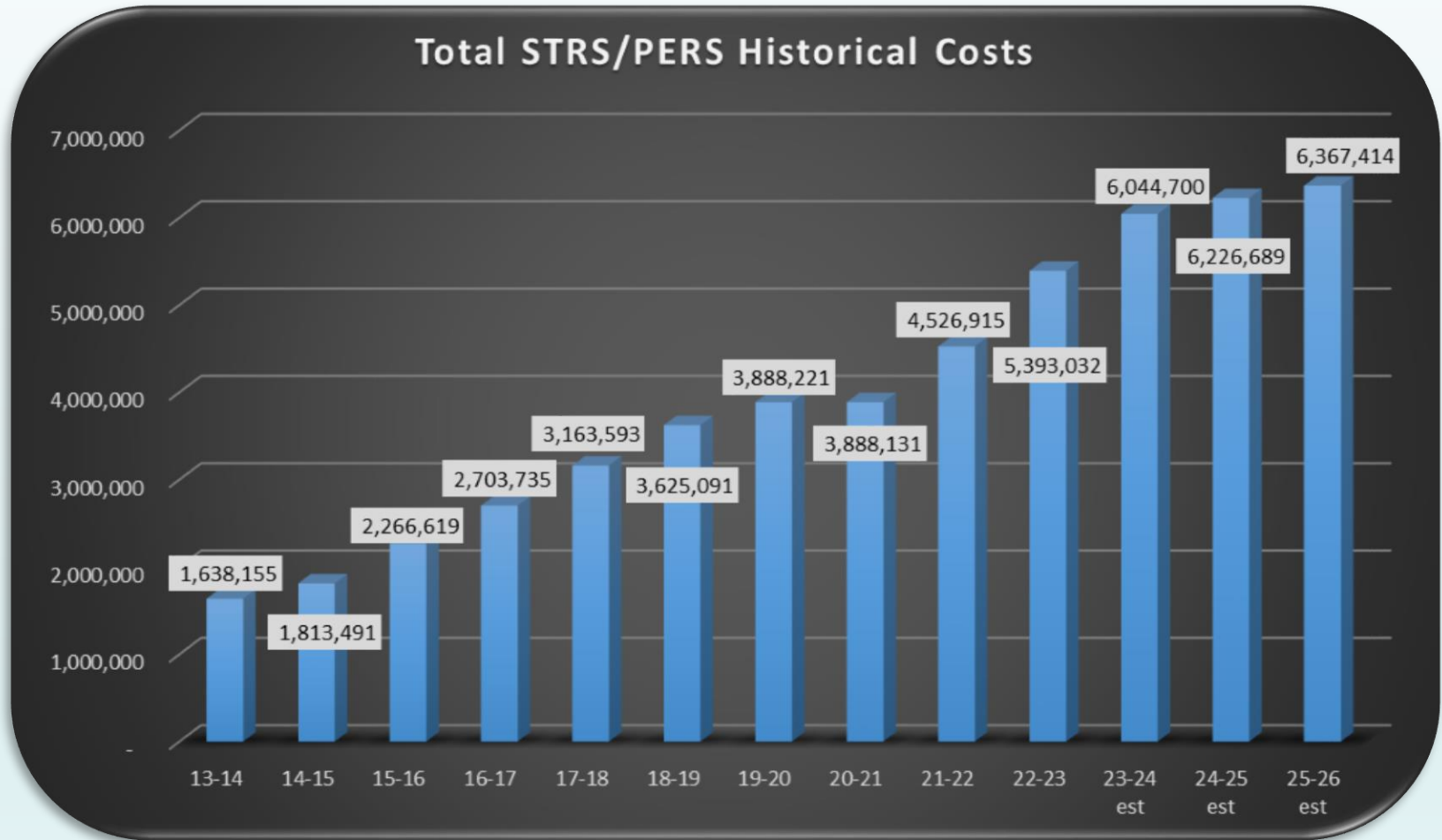
## Historical rates and costs





# STRS/PERS

## Historical rates and costs





# Multi-Year Projections (MYP)

## Assumptions - Revenues

### ■ LCFF COLA

- ✦ 0.76%
- ✦ \$<225k> reduction in funding for 2024-25 compared to 2023-24 due to less “Funded ADA”

### ■ Educator Effectiveness

- ✦ Total **\$815,622**
  - 2021-22 \$50k
  - 2022-23 to 2026-27 \$188k annually

### ■ Learning Recovery Grant and Art/Music/Discretionary Grant

- ✦ We plan to have these funds spent by 2024-25

### ■ Prop 28 Art/Music

- ✦ Funds received 2024-25
- ✦ Plans are being developed at sites
- ✦ Majority of plans will begin in 2025-26

### ■ No Additional one-time funding

### ■ Expanded Learning Opportunities Program (ELOP)

- ✦ 2023-24 **\$875,776**
- ✦ First year to be audited for compliance
- ✦ Requirements include
  - Offer after school programs up to a 9 hour day
  - Offer 30 additional 9 hour days (i.e. summer school)
  - Required to offer the ELOP to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.
  - Plan to be approved by the board prior to use of funds.



# Multi-Year Projections (MYP) Assumptions – Expenditures

- Continue annual Tech Replacement Budget, at a reduce amount
- No changes to staffing
  - ✦ While this budget assumes all retirees will be replaced, we need to wait for student enrollment to ensure we know where to hire (e.g. additional TK and Kinder classes, LTIS, etc.)
  - ✦ TK teacher ratio change in 2025-26 (max 20 students per class)
- 3 year positions expire June 2025, so they are included in the current MYP
  - ✦ Special Education Supports (2022-2025)
    - Psychologist – Continues 2025-26
    - SPED TOSA – Ends 2025
  - ✦ Garden / Outdoor Education (2022-2025)
    - Continues in 2025-26
  - ✦ Student Support Secretary to replace DO Clerk (2022-2025)
    - Continues 2025-26
- 2025-26 has 9% reserves. We need approx. \$500k in budget adjustments to meet the board requirement of 10%.
- Cash flow from the state is expected to have deferrals (late payments)





**Rescue Union School District**  
**Multi-Year Projected Budget**

2023-24 2ND INTERIM		J 2023-24 2nd INTERIM Total	N 2024-25 2nd INTERIM Total	O DIFFERENCE N - J	R 2025-26 2nd INTERIM Total	S DIFFERENCE R - N
COLA		8.22%	0.76%		2.73%	
LCFF Enrollment		3,512	3,512		3,512	
LCFF ADA:		3,425.35	3,382.46		3,398.90	
UPC %		18.85%	18.19%		18.18%	
<b>A. REVENUE:</b>						
LCFF Sources	8010-8099	38,534,410	38,309,543	(224,867)	39,540,571	1,231,028
Federal Revenue	8100-8299	1,040,661	764,363	(276,299)	748,967	(15,395)
Other State Revenue	8300-8599	5,560,687	5,223,015	(337,672)	5,217,122	(5,893)
Local Revenue	8600-8799	6,104,515	3,421,152	(2,683,363)	3,399,537	(21,614)
<b>TOTAL REVENUE</b>		<b>51,240,273</b>	<b>47,718,073</b>	<b>(3,522,200)</b>	<b>48,906,198</b>	<b>1,188,126</b>
<b>B. EXPENDITURES:</b>						
Certificated Salaries	1000-1999	20,487,611	21,025,871	538,260	22,046,392	1,020,521
Classified Salaries	2000-2999	8,112,050	8,208,548	96,499	8,354,888	146,340
Benefits	3000-3999	11,340,512	12,457,439	1,116,928	11,870,542	(586,897)
Books & Supplies	4000-4999	2,351,849	2,220,562	(131,287)	1,771,490	(449,072)
Services	5000-5999	6,725,757	6,404,098	(321,659)	4,448,219	(1,955,879)
Capital Outlay	6000-6599	3,262,016	750,292	(2,511,724)	151,400	(598,892)
Other Outgo	7100-7299	1,623,752	1,550,208	(73,544)	1,550,208	-
Direct Support/Indirect Costs	7300-7399	(40,469)	(40,469)	-	(40,469)	-
<b>TOTAL EXPENDITURES</b>		<b>53,863,077</b>	<b>52,576,549</b>	<b>(1,286,528)</b>	<b>50,152,670</b>	<b>(2,423,879)</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>(2,622,804)</b>	<b>(4,858,477)</b>	<b>(2,235,672)</b>	<b>(1,246,472)</b>	<b>3,612,005</b>
<b>D. OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers In	8910-8929	-	-	-	-	-
Interfund Transfers Out	7610-7629	762,662	749,553	(13,109)	-	(749,553)
Other Sources	8930-8979	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-
<b>TOTAL SOURCES/USES</b>		<b>(762,662)</b>	<b>(749,553)</b>	<b>13,109</b>	<b>-</b>	<b>749,553</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>(3,385,466)</b>	<b>(5,608,030)</b>	<b>(2,222,563)</b>	<b>(1,246,472)</b>	<b>4,361,557</b>
<b>BEGINNING BALANCE</b>		<b>16,317,745</b>	<b>12,932,279</b>	<b>(3,385,466)</b>	<b>7,324,249</b>	<b>(5,608,030)</b>
Audit adj		-	-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>16,317,745</b>	<b>12,932,279</b>	<b>(3,385,466)</b>	<b>7,324,249</b>	<b>(5,608,030)</b>
<b>PROJECTED ENDING BALANCE</b>		<b>12,932,279</b>	<b>7,324,249</b>	<b>(5,608,030)</b>	<b>6,077,777</b>	<b>(1,246,472)</b>



**Rescue Union School District**  
**Multi-Year Projected Budget**

		L 2024-25	M 2024-25	N 2024-25	O DIFFERENCE	P 2025-26	Q 2025-26	R 2025-26	S DIFFERENCE
2023-24 2ND INTERIM		2nd INTERIM	2nd INTERIM	2nd INTERIM	N - J	2nd INTERIM	2nd INTERIM	2nd INTERIM	R - N
		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
		COLA 0.76%				2.73%			
		LCFF Enrollment 3,512				3,512			
		LCFF ADA: 3,382.46				3,398.90			
		UPC % 18.19%				18.18%			
<b>A. REVENUE:</b>									
LCFF Sources	8010-8099	38,309,543	-	38,309,543	(224,867)	39,540,571	-	39,540,571	1,231,028
Federal Revenue	8100-8299	-	764,363	764,363	(276,299)	-	748,967	748,967	(15,395)
Other State Revenue	8300-8599	959,990	4,263,025	5,223,015	(337,672)	959,990	4,257,133	5,217,122	(5,893)
Local Revenue	8600-8799	915,343	2,505,808	3,421,152	(2,683,363)	893,729	2,505,808	3,399,537	(21,614)
<b>TOTAL REVENUE</b>		<b>40,184,877</b>	<b>7,533,196</b>	<b>47,718,073</b>	<b>(3,522,200)</b>	<b>41,394,290</b>	<b>7,511,908</b>	<b>48,906,198</b>	<b>1,188,126</b>
<b>B. EXPENDITURES:</b>									
Certificated Salaries	1000-1999	17,819,774	3,206,097	21,025,871	538,260	18,915,886	3,130,506	22,046,392	1,020,521
Classified Salaries	2000-2999	5,656,139	2,552,410	8,208,548	96,499	5,873,016	2,481,872	8,354,888	146,340
Benefits	3000-3999	7,569,392	4,888,048	12,457,439	1,116,928	7,845,347	4,025,195	11,870,542	(586,897)
Books & Supplies	4000-4999	1,418,837	801,725	2,220,562	(131,287)	931,282	840,208	1,771,490	(449,072)
Services	5000-5999	2,577,204	3,826,894	6,404,098	(321,659)	2,078,693	2,369,526	4,448,219	(1,955,879)
Capital Outlay	6000-6599	151,400	598,892	750,292	(2,511,724)	151,400	-	151,400	(598,892)
Other Outgo	7100-7299	274,270	1,275,938	1,550,208	(73,544)	274,270	1,275,938	1,550,208	-
Direct Support/Indirect Costs	7300-7399	(302,422)	261,953	(40,469)	-	(258,645)	218,176	(40,469)	-
<b>TOTAL EXPENDITURES</b>		<b>35,164,594</b>	<b>17,411,955</b>	<b>52,576,549</b>	<b>(1,286,528)</b>	<b>35,811,250</b>	<b>14,341,421</b>	<b>50,152,670</b>	<b>(2,423,879)</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>5,020,282</b>	<b>(9,878,759)</b>	<b>(4,858,477)</b>	<b>(2,235,672)</b>	<b>5,583,041</b>	<b>(6,829,513)</b>	<b>(1,246,472)</b>	<b>3,612,005</b>
<b>D. OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-
Interfund Transfers Out	7610-7629	749,553	-	749,553	(13,109)	-	-	-	(749,553)
Other Sources	8930-8979	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-
Contributions	8980-8999	(7,306,857)	7,306,857	-	-	(6,794,788)	6,794,788	-	-
<b>TOTAL SOURCES/USES</b>		<b>(8,056,410)</b>	<b>7,306,857</b>	<b>(749,553)</b>	<b>13,109</b>	<b>(6,794,788)</b>	<b>6,794,788</b>	<b>-</b>	<b>749,553</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>(3,036,127)</b>	<b>(2,571,902)</b>	<b>(5,608,030)</b>	<b>(2,222,563)</b>	<b>(1,211,748)</b>	<b>(34,724)</b>	<b>(1,246,472)</b>	<b>4,361,557</b>
<b>BEGINNING BALANCE</b>		<b>8,740,243</b>	<b>4,192,036</b>	<b>12,932,279</b>	<b>(3,385,466)</b>	<b>5,704,115</b>	<b>1,620,134</b>	<b>7,324,249</b>	<b>(5,608,030)</b>
Audit adj		-	-	-	-	-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>8,740,243</b>	<b>4,192,036</b>	<b>12,932,279</b>	<b>(3,385,466)</b>	<b>5,704,115</b>	<b>1,620,134</b>	<b>7,324,249</b>	<b>(5,608,030)</b>
<b>PROJECTED ENDING BALANCE</b>		<b>5,704,115</b>	<b>1,620,134</b>	<b>7,324,249</b>	<b>(5,608,030)</b>	<b>4,492,368</b>	<b>1,585,410</b>	<b>6,077,777</b>	<b>(1,246,472)</b>



**Rescue Union School District  
Multi-Year Projected Budget**

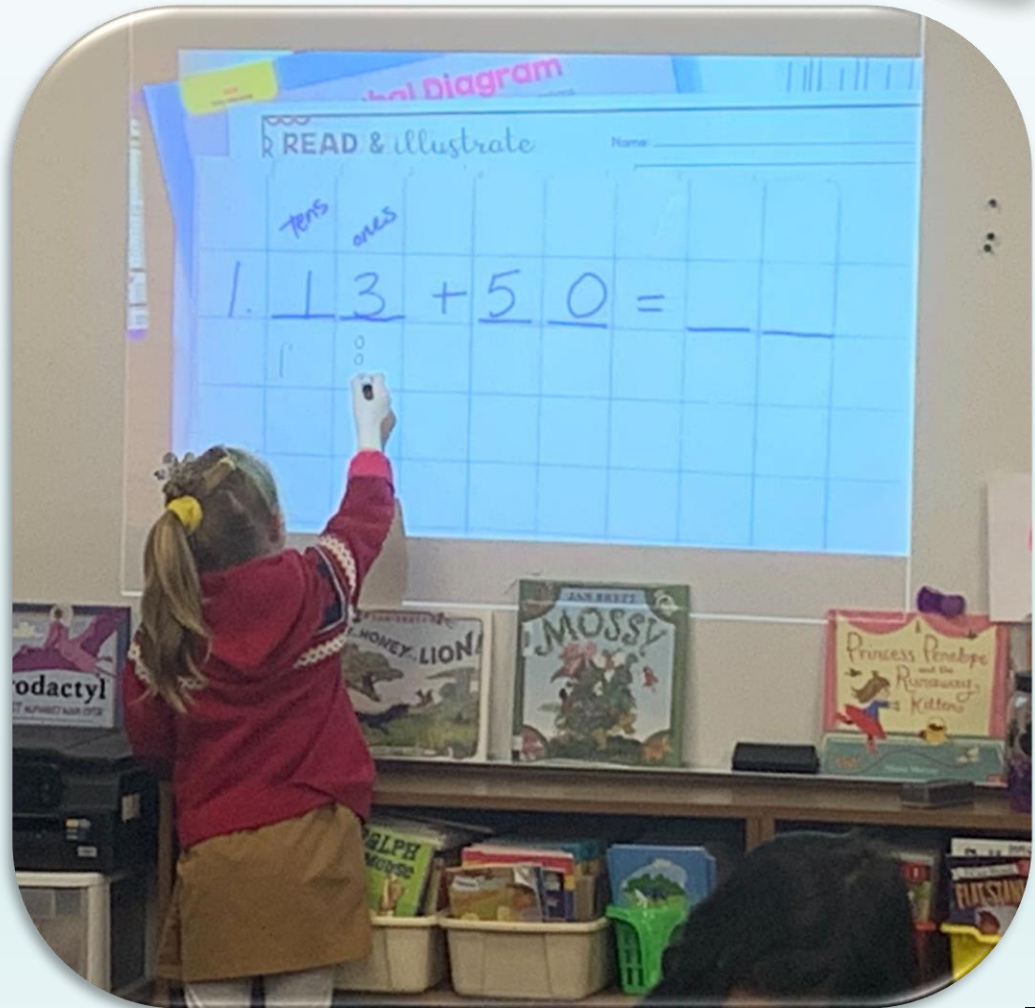
2023-24 2ND INTERIM	L	M	N	O	P	Q	R	S
	2024-25	2024-25	2024-25	DIFFERENCE	2025-26	2025-26	2025-26	DIFFERENCE
	2nd INTERIM	2nd INTERIM	2nd INTERIM	N - J	2nd INTERIM	2nd INTERIM	2nd INTERIM	R - N
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
<b>G. COMPONENTS OF THE ENDING BALANCE:</b>								
a) Nonspendable								
Revolving Cash	6,500		6,500	-	6,500		6,500	-
Stores			-	-			-	-
Prepaid expenses			-	-			-	-
All Others			-	-			-	-
b) Restricted		1,620,134	1,620,134	(2,571,902)		1,585,410	1,585,410	(34,724)
Expanded Learning Opportunities (ELOP) RS 2600		-	-	(519,903)		-	-	-
Educator Effectiveness RS 6266		249,745	249,745	(188,659)		-	-	(249,745)
Lottery Instructional Materials RS 6300		604,618	604,618	(177,161)		427,457	427,457	(177,161)
ERMHS RS 6546		-	-	-		456,392	456,392	456,392
Early Intervention RS 6547		331,804	331,804	(52,223)		279,580	279,580	(52,223)
Learning Recovery Emer Grant RS 7435		-	-	(265,185)		-	-	-
Medi-Cal Billing		11,986	11,986	(31,786)		-	-	(11,986)
TUPE		-	-	(29)		-	-	-
Arts, Music & Inst Mat'l's Block Grant RS 6762		-	-	(850,771)		-	-	-
Arts & Music In Schools (Prop 28) RS 6770		421,981	421,981			421,981		
c) Committed				-				
Stabilization Arrangements				-				
Other Commitments	381,040		381,040	(2,890,128)	(0)		(0)	(381,041)
Liability - Compensated Absences			-	(150,000)			-	-
Liability - H/W Prior Year adjust			-	(200,000)			-	-
U/R Lottery - Instr Supplies / Textbook Adopt	256,040		256,040	(984,001)			-	-
MAA - Health services			-	(86,300)			-	-
Emergency Facility Needs			-	(132,425)			-	-
Safety Improvements			-	(50,000)			-	-
CalPERS/CalSTRS			-	-			-	-
SPED residential reserve			-	-			-	-
Declining Enrollment Mitigation	125,000		125,000	(1,287,403)	(0)		(0)	
d) Assigned	-	-	-	-		-	-	-
Assigned Descriptions:			-	-			-	-
e) Unassigned				-				
Reserve for Economic Uncertainties 10%	5,316,575	-	5,316,575	(145,999)	4,485,868	0	4,485,868	(830,707)
Unassigned/Unappropriated		-	-	-		-	-	-
<b>Ending Fund Balance</b>	<b>5,704,115</b>	<b>1,620,134</b>	<b>7,324,249</b>	<b>(10,583,876)</b>	<b>4,492,368</b>	<b>1,585,410</b>	<b>6,077,777</b>	<b>(1,281,196)</b>
REU	10%		10%		9%		9%	



# Future Budget Impacts



- Enrollment updates and impacts to LCFF
- May Revise and Final State Budget Adoption
- Ongoing State Budget Deficits
- Negotiations







# Questions?



Rescue Union School District  
Multi-Year Projected Budget

2023-24 2ND INTERIM		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
		2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE	2025-26	2025-26	2025-26	DIFFERENCE
		1st INTERIM	1st INTERIM	1st INTERIM	2nd INTERIM	2nd INTERIM	2nd INTERIM	J - G	2nd INTERIM	2nd INTERIM	2nd INTERIM	N - J	2nd INTERIM	2nd INTERIM	2nd INTERIM	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
A. REVENUE:	COLA	8.22%			8.22%				0.76%				2.73%			
	LCFF Enrollment	3,518			3,512				3,512				3,512			
	LCFF ADA:	3,422.64			3,425.35				3,382.46				3,398.90			
	UPC %	18.70%			18.85%				18.19%				18.18%			
	LCFF Sources	8010-8099	38,560,671	-	38,560,671	-	38,534,410	(26,261)	38,309,543	-	38,309,543	(224,867)	39,540,571	-	39,540,571	1,231,028
	Federal Revenue	8100-8299	-	889,860	889,860	1,040,661	1,040,661	150,801	-	764,363	764,363	(276,299)	-	748,967	748,967	(15,395)
	Other State Revenue	8300-8599	975,242	4,760,176	5,735,418	4,600,697	5,560,687	(174,732)	959,990	4,263,025	5,223,015	(337,672)	959,990	4,257,133	5,217,122	(5,893)
	Local Revenue	8600-8799	2,386,026	3,323,665	5,709,691	2,518,159	3,586,356	915,343	2,505,808	3,421,152	(2,683,363)	893,729	2,505,808	3,399,537	3,399,537	(21,614)
TOTAL REVENUE		41,921,939	8,973,702	50,895,640	42,012,559	9,227,714	51,240,273	344,632	40,184,877	7,533,196	47,718,073	(3,522,200)	41,394,290	7,511,908	48,906,198	1,188,126
B. EXPENDITURES:																
	Certificated Salaries	1000-1999	17,443,575	3,416,884	20,860,459	17,202,993	3,284,618	(372,848)	17,819,774	3,206,097	21,025,871	538,260	18,915,886	3,130,506	22,046,392	1,020,521
	Classified Salaries	2000-2999	5,575,849	2,618,579	8,194,428	5,542,859	2,569,190	(82,379)	5,656,139	2,552,410	8,208,548	96,499	5,873,016	2,481,872	8,354,888	146,340
	Benefits	3000-3999	6,587,157	4,913,890	11,501,047	6,431,032	4,909,479	(160,535)	7,569,392	4,888,048	12,457,439	1,116,928	7,845,347	4,025,195	11,870,542	(586,897)
	Books & Supplies	4000-4999	852,192	1,604,576	2,456,768	911,462	1,440,387	(104,920)	1,418,837	801,725	2,220,562	(131,287)	931,282	840,208	1,771,490	(449,072)
	Services	5000-5999	2,543,304	4,114,743	6,658,047	2,657,558	4,068,198	6,725,757	2,577,204	3,826,894	6,404,098	(321,659)	2,078,693	2,369,526	4,448,219	(1,955,879)
	Capital Outlay	6000-6599	1,676,670	2,002,425	3,679,095	1,853,670	1,408,347	(417,079)	151,400	598,892	750,292	(2,511,724)	151,400	-	151,400	(598,892)
	Other Outgo	7100-7299	274,270	1,349,529	1,623,799	274,270	1,349,482	(47)	274,270	1,275,938	1,550,208	(73,544)	274,270	1,275,938	1,550,208	-
	Direct Support/Indirect Costs	7300-7399	(251,965)	211,496	(40,469)	162,379	(40,469)	-	(302,422)	261,953	(40,469)	-	(258,645)	218,176	(40,469)	-
TOTAL EXPENDITURES		34,701,051	20,232,123	54,933,174	34,670,997	19,192,080	53,863,077	(1,070,097)	35,164,594	17,411,955	52,576,549	(1,286,528)	35,811,250	14,341,421	50,152,670	(2,423,879)
C. EXCESS ( DEFICIENCY)		7,220,887	(11,258,421)	(4,037,534)	7,341,562	(9,964,366)	(2,622,804)	1,414,729	5,020,282	(9,878,759)	(4,858,477)	(2,235,672)	5,583,041	(6,829,513)	(1,246,472)	3,612,005
D. OTHER FINANCING SOURCES/USES																
	Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interfund Transfers Out	7610-7629	703,596	-	703,596	762,662	762,662	59,066	749,553		749,553	(13,109)	-	-	-	(749,553)
	Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions	8980-8999	(7,658,187)	7,658,187	-	(7,079,961)	7,079,961	-	(7,306,857)	7,306,857	-	-	(6,794,788)	6,794,788	-	749,553
TOTAL SOURCES/USES		(8,361,783)	7,658,187	(703,596)	(7,842,623)	7,079,961	(762,662)	(59,066)	(8,056,410)	7,306,857	(749,553)	13,109	(6,794,788)	6,794,788	-	749,553
E. NET INCREASE (DECREASE)		(1,140,895)	(3,600,235)	(4,741,130)	(501,061)	(2,884,405)	(3,385,466)	1,355,664	(3,036,127)	(2,571,902)	(5,608,030)	(2,222,563)	(1,211,748)	(34,724)	(1,246,472)	4,361,557
BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,740,243	4,192,036	12,932,279	(3,385,466)	5,704,115	1,620,134	7,324,249	(5,608,030)
Audit adj								-								-
F. RESTATED BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,740,243	4,192,036	12,932,279	(3,385,466)	5,704,115	1,620,134	7,324,249	(5,608,030)
PROJECTED ENDING BALANCE		8,100,409	3,476,206	11,576,615	8,740,243	4,192,036	12,932,279	1,355,664	5,704,115	1,620,134	7,324,249	(5,608,030)	4,492,368	1,585,410	6,077,777	(1,246,472)
		1,263,715														
G. COMPONENTS OF THE ENDING BALANCE:																
a) Nonspendable																
	Revolving Cash	6,500		6,500	6,500		6,500	-	6,500		6,500	-	6,500		6,500	-
	Stores	-		-	-		-	-	-		-	-	-		-	-
	Prepaid expenses	-		-	-		-	-	-		-	-	-		-	-
	All Others	-		-	-		-	-	-		-	-	-		-	-
b) Restricted			3,476,206	3,476,206		4,192,036	4,192,036	715,830		1,620,134	1,620,134	(2,571,902)		1,585,410	1,585,410	(34,724)
	Expanded Learning Opportunities (ELOP) RS 2600		519,127	519,127		519,903	519,903	776		-	-	(519,903)		-	-	-
	Educator Effectiveness RS 6266		438,404	438,404		438,404	438,404	-	249,745	249,745	(188,659)		-	-	(249,745)	-
	Lottery Instructional Materials RS 6300		790,385	790,385		781,780	781,780	(8,605)	604,618	604,618	(177,161)		427,457	427,457	(177,161)	-
	ERMHS RS 6546		27,289			-	-	-	-	-	-		-	-	-	-
	Early Intervention RS 6547		377,174	377,174		384,027	384,027	6,853	331,804	331,804	(52,223)		456,392	456,392	(52,223)	-
	Learning Recovery Emer Grant RS 7435		393,024	393,024		265,185	265,185	(127,839)	-	-	(265,185)		-	-	-	-
	Medi-Cal Billing		43,772	43,772		43,772	43,772	-	11,986	11,986	(31,786)		-	-	(11,986)	-
	TUPE		2,029			29	29	-	-	-	(29)		-	-	-	-
	Arts, Music & Inst Mat's Black Grant RS 6762		885,001	885,001		850,771	850,771	(34,231)	-	-	(850,771)		-	-	-	-
	Arts & Music In Schools (Prop 28) RS 6770					409,273	409,273	-	421,981	421,981	-		421,981	421,981	-	-
	Kitchen Infrastructure RS 7032					498,892	498,892	-	-	-	-		-	-	-	-
c) Committed																
	Stabilization Arrangements							-				-				-
	Other Commitments	2,530,232		2,530,232	3,271,169		3,271,169	740,937	381,040		381,040	(2,890,128)	(0)		(0)	(381,041)
	Liability - Compensated Absences	150,000		150,000		150,000	150,000	-			-		-		-	-
	Liability - H/W Prior Year adjust	200,000		200,000	200,000	200,000	200,000	-			-		-		-	-
	U/R Lottery - Instr Supplies / Textbook Adopt	1,263,715		1,263,715	1,240,041	1,240,041	1,240,041	(23,674)	256,040		256,040	(984,001)	-		-	-
	MAA - Health services	86,300		86,300		86,300	86,300	-			-		(86,300)		-	-
	Emergency Facility Needs	132,425		132,425	132,425	132,425	132,425	-			-		(132,425)		-	-
	Safety Improvements	50,000		50,000		50,000	50,000	-			-		(50,000)		-	-
	Declining Enrollment Mitigation	647,792		647,792	1,412,403	1,412,403	1,412,403	764,611	125,000		125,000	(1,287,403)	(0)		(0)	-
d) Assigned		-		-	-		-	-	-	-	-	-	-	-	-	-
Assigned Descriptions:																
e) Unassigned																
	Reserve for Economic Uncertainties 10%	5,563,677		5,563,677	5,462,574	-	5,462,574	(101,103)	5,316,575	-	5,316,575	(145,999)	4,485,868	0	4,485,868	(830,707)
	Unassigned/Unappropriated	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance		8,100,409	3,476,206	11,576,615	8,740,243	4,192,036	12,932,279	614,727	5,704,115	1,620,134	7,324,249	(10,583,876)	4,492,368	1,585,410	6,077,777	(1,281,196)



ALL FUNDS SUMMARY 2023-24 2nd INTERIM									
	01	13	25	35	40	49	51	52	
2023-24	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			Developer Fees			COPs 2010 and 2017 Mello Roos	Bond Tax Collection Bond Repayment	COPs 2010 and 2017	
Revenues	51,240,273	2,730,145	410,000	2,512,332		1,014,899	2,199,123	-	60,106,771
Expenditures	53,863,077	3,034,440	649,377	3,598,090		14,000	2,199,123	878,539	64,236,646
Excess/Deficiencies	(2,622,804)	(304,296)	(239,377)	(1,085,758)	-	1,000,899	-	(878,539)	(4,129,874)
Transfers In					762,662			878,539	1,641,201
Transfers Out	762,662		162,635			715,904			1,641,201
Other Sources									
Net Increase/Decrease	(3,385,466)	(304,296)	(402,012)	(1,085,758)	762,662	284,995	-	-	(4,129,874)
Beginning Balance	16,317,745	2,493,542	2,625,142	4,121,805	-	10,291,484	2,352,048	28,295	38,230,060
Ending Balance	12,932,279	2,189,246	2,223,130	3,036,047	762,662	10,576,479	2,352,048	28,295	34,100,186

Cashflow Worksheet  
2023-2024  
GENERAL FUND

Rescue School District

	7	Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13			
			July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	January																	
A. BEGINNING CASH	9110		17,263,977	16,609,111	13,328,914	12,123,095	14,292,097	13,140,582	19,692,147	18,205,473	16,401,967	15,570,828	18,508,251	14,535,707				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		770,902	770,902	1,748,167	3,442,570	1,387,625	3,803,112	1,387,625	1,375,796	3,703,218	1,375,796	1,375,796	3,379,775	0	0	24,521,283	24,521,283
Property Taxes	8020-8079		0	12,153	312,470	648,846	751,015	6,258,523	269,110	288,220	231,768	4,485,652	282,654	573,591	0	0	14,114,003	14,114,003
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(75,010)	0	0	(25,866)	0	0	(100,876)	(100,876)
Federal Revenue	8100-8299		0	0	0	549,257	0	272	146,198	43,036	3,286	36,456	41,923	76,792	143,442	0	1,040,660	1,040,660
Other State Revenue	8300-8599		79,872	79,872	214,361	73,978	269,353	435,376	143,769	185,348	185,348	587,527	185,348	2,669,473	451,062	0	5,560,686	5,560,686
Other Local Revenue	8600-8799		657,723	112,247	431,127	385,347	187,941	502,472	376,775	466,765	698,979	961,830	1,396,153	(109,607)	36,763	0	6,104,515	6,104,515
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			1,508,497	975,175	2,706,125	5,099,997	2,595,934	10,999,755	2,323,477	2,359,164	4,747,589	7,447,262	3,281,874	6,564,157	631,268	0	51,240,272	51,240,271
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		244,720	1,799,790	1,850,194	1,850,879	1,999,158	2,366,658	1,974,846	1,843,237	1,887,866	2,016,544	1,889,093	764,626	0	0	20,487,611	20,487,611
Classified Salaries	2000-2999		349,213	615,412	631,763	619,339	623,470	655,512	670,423	709,212	727,727	768,992	720,268	1,020,720	0	0	8,112,050	8,112,050
Employee Benefits	3000-3999		222,502	778,634	808,810	764,354	852,816	916,303	840,749	849,790	868,364	908,327	1,063,031	2,466,830	0	0	11,340,512	11,340,512
Books & Supplies	4000-4999		121,806	342,784	181,774	100,983	82,400	108,425	113,903	127,097	237,919	207,744	235,452	491,562	0	0	2,351,849	2,351,849
Services	5000-5999		139,386	343,955	316,467	639,851	363,211	493,212	285,112	482,635	1,283,885	593,231	606,874	1,177,937	0	0	6,725,757	6,725,757
Capital Outlay	6000-6999		25,054	17,420	543,341	(65,444)	6,100	153,760	0	308,286	778,989	142,675	1,411,346	(59,510)	0	0	3,262,016	3,262,016
Other Outgo	7000-7499		12,960	(13,249)	23,329	23,329	23,329	23,329	158,504	0	0	0	0	1,331,752	0	0	1,583,283	1,583,283
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	(762,662)	0	0	(762,662)	(762,662)
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			1,115,642	3,884,746	4,355,678	3,933,291	3,950,485	4,717,198	4,043,537	4,320,257	5,784,748	4,637,514	5,926,063	6,431,256	0	0	53,100,415	53,100,415
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		(552,349)	0	0	0	0	0	0	0	0	0	0	552,349	(546,099)	0	(546,099)	
Accounts Receivable	9200-9299		80,988	27,596	217,154	1,025,560	0	2,437	0	609	73,849	183,921	0	281,038	0	0	1,893,152	
Due From Other Funds	9310		0	0	0	0	160,938	0	0	0	0	0	0	0	0	0	160,938	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		0	0	0	(23,835)	(24,628)	(14,398)	(3,090)	0	0	0	97,323	33,069	0	0	64,441	
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets			(471,362)	27,596	217,154	1,001,725	136,310	(11,961)	(3,090)	609	73,849	183,921	97,323	866,457	(546,099)	0	1,572,432	
LIABILITIES																		
Accounts Payable	9500-9599		576,360	398,221	(226,581)	(569)	(316,656)	(280,970)	(236,477)	(156,978)	(132,172)	56,247	1,425,677	895,100	0	0	2,001,203	
Due to Other Funds	9610		0	0	0	0	249,930	0	0	0	0	0	0	0	0	0	249,930	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	267,532	0	0	267,532	
Subtotal Liabilities			576,360	398,221	(226,581)	(569)	(66,727)	(280,970)	(236,477)	(156,978)	(132,172)	56,247	1,425,677	1,162,632	0	0	2,518,665	
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(1,047,722)	(370,626)	443,734	1,002,295	203,037	269,009	233,387	157,587	206,021	127,675	(1,328,354)	(296,176)	(546,099)	0	(946,233)	
E. NET INCREASE/DECREASE (B - C + D)			(654,867)	(3,280,197)	(1,205,819)	2,169,002	(1,151,515)	6,551,565	(1,486,674)	(1,803,506)	(831,139)	2,937,423	(3,972,544)	(163,275)	85,169	0	(2,806,376)	(1,860,144)
F. ENDING CASH (A + E)			16,609,111	13,328,914	12,123,095	14,292,097	13,140,582	19,692,147	18,205,473	16,401,967	15,570,828	18,508,251	14,535,707	14,372,432				
ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																	14,457,601	14,457,601

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	37,457,480.00	38,560,671.00	21,857,621.75	38,534,410.00	(26,261.00)	-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	946,972.89	975,241.93	527,378.90	959,989.61	(15,252.32)	-1.6%
4) Other Local Revenue		8600-8799	2,142,450.97	2,386,025.79	2,323,553.84	2,518,159.04	132,133.25	5.5%
5) TOTAL, REVENUES			40,546,903.86	41,921,938.72	24,708,554.49	42,012,558.65		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,584,106.60	17,443,574.99	12,201,181.05	17,202,993.38	240,581.61	1.4%
2) Classified Salaries		2000-2999	5,223,750.37	5,575,849.06	3,526,245.57	5,542,859.28	32,989.78	0.6%
3) Employee Benefits		3000-3999	6,907,871.84	6,587,156.52	4,909,074.90	6,431,032.10	156,124.42	2.4%
4) Books and Supplies		4000-4999	800,858.32	852,192.34	505,427.68	911,461.58	(59,269.24)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	2,438,912.06	2,543,303.73	1,769,115.63	2,657,558.45	(114,254.72)	-4.5%
6) Capital Outlay		6000-6999	1,676,669.54	1,676,669.54	1,231,889.99	1,853,669.54	(177,000.00)	-10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	274,270.00	274,270.00	142,565.00	274,270.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(179,414.38)	(251,964.88)	0.00	(202,847.59)	(49,117.29)	19.5%
9) TOTAL, EXPENDITURES			33,727,024.35	34,701,051.30	24,285,499.82	34,670,996.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,819,879.51	7,220,887.42	423,054.67	7,341,561.91		
<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	230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
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	(6,211,299.03)	(7,658,186.59)	0.00	(7,079,961.33)	578,225.26	-7.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,441,716.62)	(8,361,782.59)	0.00	(7,842,623.21)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			378,162.89	(1,140,895.17)	423,054.67	(501,061.30)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,241,304.00	9,241,304.00		9,241,304.00	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)			9,241,304.00	9,241,304.00		9,241,304.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,241,304.00	9,241,304.00		9,241,304.00		
2) Ending Balance, June 30 (E + F1e)			9,619,466.89	8,100,408.83		8,740,242.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,500.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,759,404.89	2,530,231.65		2,031,128.00		
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	79,525.00					
EMERGENCY FACILITY NEEDS	0000	9760	600,000.00					
SAFETY IMPROVEMENTS	0000	9760	50,000.00					
CALPERS / CALSTRS	0000	9760	650,000.00					
DECLINING ENROLLMENT MITIGATION	0000	9760	1,758,346.87					
U/R LOTTERY - INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,271,533.02					
LIABILITY - COMPENSATED ABSENCES	0000	9760		150,000.00				
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760		200,000.00				
MAA - HEALTH SERVICES	0000	9760		86,300.00				
EMERGENCY FACILITY NEEDS	0000	9760		132,425.00				
SAFETY IMPROVEMENTS	0000	9760		50,000.00				
DECLINING ENROLLMENT MITIGATION	0000	9760		647,792.00				
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760		1,263,714.65				
LIABILITY - COMPENSATED ABSENCES	0000	9760				150,000.00		
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760				200,000.00		
MAA - HEALTH SERVICES	0000	9760				86,300.00		
EMERGENCY FACILITY NEEDS	0000	9760				132,425.00		
SAFETY IMPROVEMENTS	0000	9760				50,000.00		
DECLINING ENROLLMENT MITIGATION	0000	9760				1,412,403.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,240,040.80		
U/R LOTTERY - INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9780				1,240,040.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,853,562.00	5,563,677.18		5,462,573.90		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,111,059.00	15,214,250.00	8,479,929.00	15,211,597.00	(2,653.00)	0.0%
Education Protection Account State Aid - Current Year		8012	9,342,370.00	9,333,193.00	4,830,974.00	9,309,686.00	(23,507.00)	-0.3%
State Aid - Prior Years		8019	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)
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,483.00	82,483.00	1,702.01	82,483.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,123,107.00	12,123,107.00	7,284,921.78	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,086.00	250,086.00	267,062.18	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	1.00	9,244.00	3,515.64	9,244.00	0.00	0.0%
Supplemental Taxes		8044	417,924.00	417,924.00	247,446.83	417,924.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,231,159.00	1,231,159.00	734,845.00	1,231,159.00	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	7,225.31	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			37,558,189.00	38,661,446.00	21,857,621.75	38,635,286.00	(26,160.00)	-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	(100,709.00)	(100,775.00)	0.00	(100,876.00)	(101.00)	0.1%
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			37,457,480.00	38,560,671.00	21,857,621.75	38,534,410.00	(26,261.00)	-0.1%
<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						

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)
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	110,568.00	125,584.00	125,584.00	125,584.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	633,428.09	646,681.13	319,495.90	631,428.81	(15,252.32)	-2.4%
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		
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	202,976.80	202,976.80	82,299.00	202,976.80	0.00	0.0%
TOTAL, OTHER STATE REVENUE			946,972.89	975,241.93	527,378.90	959,989.61	(15,252.32)	-1.6%
<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		



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)
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	170,000.00	170,000.00	86,180.34	170,000.00	0.00	0.0%
Interest		8660	16,000.00	250,000.00	266,998.28	350,000.00	100,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	552,349.00	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	85,000.00	85,000.00	107,720.26	115,000.00	30,000.00	35.3%
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		
All Other Local Revenue		8699	1,871,450.97	1,881,025.79	1,310,305.96	1,883,159.04	2,133.25	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			2,142,450.97	2,386,025.79	2,323,553.84	2,518,159.04	132,133.25	5.5%

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)
TOTAL, REVENUES			40,546,903.86	41,921,938.72	24,708,554.49	42,012,558.65	90,619.93	0.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,035,752.98	14,646,173.53	10,414,580.42	14,578,984.53	67,189.00	0.5%
Certificated Pupil Support Salaries		1200	805,002.25	925,423.40	585,265.55	753,421.37	172,002.03	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,649,211.37	1,769,138.06	1,175,778.42	1,769,177.48	(39.42)	0.0%
Other Certificated Salaries		1900	94,140.00	102,840.00	25,556.66	101,410.00	1,430.00	1.4%
TOTAL, CERTIFICATED SALARIES			16,584,106.60	17,443,574.99	12,201,181.05	17,202,993.38	240,581.61	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	370,753.49	410,271.85	288,601.69	416,058.25	(5,786.40)	-1.4%
Classified Support Salaries		2200	2,417,323.77	2,577,959.82	1,611,827.64	2,537,544.80	40,415.02	1.6%
Classified Supervisors' and Administrators' Salaries		2300	437,523.00	468,147.00	312,098.01	468,147.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,229,936.57	1,313,555.01	874,645.53	1,331,728.26	(18,173.25)	-1.4%
Other Classified Salaries		2900	768,213.54	805,915.38	439,072.70	789,380.97	16,534.41	2.1%
TOTAL, CLASSIFIED SALARIES			5,223,750.37	5,575,849.06	3,526,245.57	5,542,859.28	32,989.78	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,934,929.81	2,845,542.65	2,310,547.78	2,767,580.90	77,961.75	2.7%
PERS		3201-3202	1,283,688.62	1,014,214.96	868,938.75	1,021,088.14	(6,873.18)	-0.7%
OASDI/Medicare/Alternative		3301-3302	648,248.48	701,490.32	432,046.25	688,514.99	12,975.33	1.8%
Health and Welfare Benefits		3401-3402	1,495,623.53	1,442,341.76	884,887.61	1,366,180.74	76,161.02	5.3%
Unemployment Insurance		3501-3502	11,861.75	11,858.98	8,414.88	11,685.16	173.82	1.5%
Workers' Compensation		3601-3602	316,869.65	340,092.14	228,033.66	335,106.45	4,985.69	1.5%
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	216,650.00	231,615.71	176,205.97	240,875.72	(9,260.01)	-4.0%
TOTAL, EMPLOYEE BENEFITS			6,907,871.84	6,587,156.52	4,909,074.90	6,431,032.10	156,124.42	2.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,500.00	1,682.64	2,500.00	0.00	0.0%
Books and Other Reference Materials		4200	6,560.96	5,628.17	1,865.39	5,671.42	(43.25)	-0.8%
Materials and Supplies		4300	683,297.36	752,264.19	428,093.78	722,448.74	29,815.45	4.0%
Noncapitalized Equipment		4400	111,000.00	91,799.98	73,785.87	180,841.42	(89,041.44)	-97.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			800,858.32	852,192.34	505,427.68	911,461.58	(59,269.24)	-7.0%
<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	64,000.00	64,015.07	19,786.81	62,515.07	1,500.00	2.3%
Dues and Memberships		5300	49,860.00	49,860.00	39,383.74	49,860.00	0.00	0.0%
Insurance		5400-5450	189,523.65	189,523.65	332,846.88	189,523.65	0.00	0.0%
Operations and Housekeeping Services		5500	1,461,540.00	1,461,540.00	868,433.95	1,465,040.00	(3,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,431.00	125,517.00	86,943.88	118,787.00	6,730.00	5.4%
Transfers of Direct Costs		5710	(30,614.00)	(49,118.42)	(18,974.20)	(51,398.91)	2,280.49	-4.6%
Transfers of Direct Costs - Interfund		5750	(16,360.13)	(16,360.13)	(4,485.31)	(13,360.13)	(3,000.00)	18.3%
Professional/Consulting Services and Operating Expenditures		5800	437,531.54	566,326.56	328,176.91	684,591.77	(118,265.21)	-20.9%

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)
Communications		5900	152,000.00	152,000.00	117,002.97	152,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,438,912.06	2,543,303.73	1,769,115.63	2,657,558.45	(114,254.72)	-4.5%
<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	1,676,669.54	1,676,669.54	1,231,889.99	1,853,669.54	(177,000.00)	-10.6%
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			1,676,669.54	1,676,669.54	1,231,889.99	1,853,669.54	(177,000.00)	-10.6%
<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	274,270.00	274,270.00	142,565.00	274,270.00	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%
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	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)			274,270.00	274,270.00	142,565.00	274,270.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(138,683.38)	(211,495.88)	0.00	(162,378.59)	(49,117.29)	23.2%

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 of Indirect Costs - Interfund		7350	(40,731.00)	(40,469.00)	0.00	(40,469.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(179,414.38)	(251,964.88)	0.00	(202,847.59)	(49,117.29)	19.5%
TOTAL, EXPENDITURES			33,727,024.35	34,701,051.30	24,285,499.82	34,670,996.74	30,054.56	0.1%
<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	230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
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			230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
<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	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	(6,211,299.03)	(7,658,186.59)	0.00	(7,079,961.33)	578,225.26	-7.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,211,299.03)	(7,658,186.59)	0.00	(7,079,961.33)	578,225.26	-7.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,441,716.62)	(8,361,782.59)	0.00	(7,842,623.21)	519,159.38	-6.2%

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	747,640.87	889,860.04	745,541.54	1,040,661.11	150,801.07	16.9%
3) Other State Revenue		8300-8599	3,965,193.26	4,760,176.29	769,202.26	4,600,697.10	(159,479.19)	-3.4%
4) Other Local Revenue		8600-8799	2,275,771.00	3,323,665.33	1,832,086.39	3,586,355.70	262,690.37	7.9%
5) TOTAL, REVENUES			6,988,605.13	8,973,701.66	3,346,830.19	9,227,713.91		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,686,229.99	3,416,884.30	1,926,738.99	3,284,617.84	132,266.46	3.9%
2) Classified Salaries		2000-2999	2,524,407.89	2,618,579.15	1,526,268.99	2,569,190.33	49,388.82	1.9%
3) Employee Benefits		3000-3999	4,191,500.93	4,913,890.13	1,191,724.42	4,909,479.49	4,410.64	0.1%
4) Books and Supplies		4000-4999	1,077,414.46	1,604,575.99	614,880.95	1,440,387.11	164,188.88	10.2%
5) Services and Other Operating Expenditures		5000-5999	2,512,613.33	4,114,743.24	1,329,561.54	4,068,198.23	46,545.01	1.1%
6) Capital Outlay		6000-6999	100,000.00	2,002,425.19	648,340.57	1,408,346.57	594,078.62	29.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,347,329.00	1,349,529.00	115,589.94	1,349,482.00	47.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	138,683.38	211,495.88	0.00	162,378.59	49,117.29	23.2%
9) TOTAL, EXPENDITURES			14,578,178.98	20,232,122.88	7,353,105.40	19,192,080.16		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,589,573.85)	(11,258,421.22)	(4,006,275.21)	(9,964,366.25)		
<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	6,211,299.03	7,658,186.59	0.00	7,079,961.33	(578,225.26)	-7.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,211,299.03	7,658,186.59	0.00	7,079,961.33		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,378,274.82)	(3,600,234.63)	(4,006,275.21)	(2,884,404.92)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,076,441.07	7,076,441.07		7,076,441.07	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)			7,076,441.07	7,076,441.07		7,076,441.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,076,441.07	7,076,441.07		7,076,441.07		
2) Ending Balance, June 30 (E + F1e)			5,698,166.25	3,476,206.44		4,192,036.15		
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		

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	5,698,166.25	3,476,206.44		4,192,036.15		
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>								



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	280,527.00	290,257.00	292,628.00	334,203.00	43,946.00	15.1%
Special Education Discretionary Grants		8182	43,978.00	42,169.00	17,011.04	42,169.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	614.00	1,113.00	828.00	1,113.00	0.00	0.0%
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	165,477.00	176,747.05	190,922.00	277,412.06	100,665.01	57.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	108,476.21	109,027.21	15,241.00	114,743.73	5,716.52	5.2%
Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	3,361.00	840.00	3,361.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	13,804.59	31,538.87	2,375.00	31,538.87	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	21,484.16	17,303.41	6,753.00	17,776.95	473.54	2.7%
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	108,406.91	218,343.50	218,943.50	218,343.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			747,640.87	889,860.04	745,541.54	1,040,661.11	150,801.07	16.9%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
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	322,425.14	294,415.23	42,703.23	285,810.04	(8,605.19)	-2.9%
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	3,642,768.12	4,465,761.06	726,499.03	4,314,887.06	(150,874.00)	-3.4%
TOTAL, OTHER STATE REVENUE			3,965,193.26	4,760,176.29	769,202.26	4,600,697.10	(159,479.19)	-3.4%
<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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	5,700.00	10,200.00	10,200.00	New
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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	242,213.00	1,260,738.33	464,230.38	1,400,564.70	139,826.37	11.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,033,558.00	2,062,927.00	1,362,156.01	2,175,591.00	112,664.00	5.5%
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			2,275,771.00	3,323,665.33	1,832,086.39	3,586,355.70	262,690.37	7.9%
TOTAL, REVENUES			6,988,605.13	8,973,701.66	3,346,830.19	9,227,713.91	254,012.25	2.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,808,539.12	2,485,997.83	1,304,861.02	2,259,017.79	226,980.04	9.1%
Certificated Pupil Support Salaries		1200	541,016.24	578,061.53	402,080.71	654,914.53	(76,853.00)	-13.3%
Certificated Supervisors' and Administrators' Salaries		1300	292,174.63	308,324.94	208,697.26	308,285.52	39.42	0.0%
Other Certificated Salaries		1900	44,500.00	44,500.00	11,100.00	62,400.00	(17,900.00)	-40.2%
TOTAL, CERTIFICATED SALARIES			2,686,229.99	3,416,884.30	1,926,738.99	3,284,617.84	132,266.46	3.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,370,347.56	1,404,491.57	746,399.51	1,333,143.52	71,348.05	5.1%
Classified Support Salaries		2200	911,695.16	957,961.17	621,515.61	995,131.60	(37,170.43)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	61,800.75	66,126.00	44,084.01	66,126.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,183.40	152,579.64	85,316.32	123,362.06	29,217.58	19.1%
Other Classified Salaries		2900	34,381.02	37,420.77	28,953.54	51,427.15	(14,006.38)	-37.4%
TOTAL, CLASSIFIED SALARIES			2,524,407.89	2,618,579.15	1,526,268.99	2,569,190.33	49,388.82	1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,790,506.25	3,194,080.46	380,483.21	3,192,968.33	1,112.13	0.0%
PERS		3201-3202	619,951.11	936,381.07	379,962.45	948,147.67	(11,766.60)	-1.3%
OASDI/Medicare/Alternative		3301-3302	223,996.71	231,039.03	128,500.12	229,112.74	1,926.29	0.8%
Health and Welfare Benefits		3401-3402	447,954.39	427,765.66	232,953.01	426,993.75	771.91	0.2%
Unemployment Insurance		3501-3502	2,565.78	2,691.02	1,742.19	2,734.62	(43.60)	-1.6%
Workers' Compensation		3601-3602	73,576.69	77,177.43	49,935.06	78,426.92	(1,249.49)	-1.6%
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	32,950.00	44,755.46	18,148.38	31,095.46	13,660.00	30.5%
TOTAL, EMPLOYEE BENEFITS			4,191,500.93	4,913,890.13	1,191,724.42	4,909,479.49	4,410.64	0.1%
<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	414,412.00	411,067.00	243,328.26	411,067.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	49,799.14	22,530.51	55,136.80	(5,337.66)	-10.7%
Materials and Supplies		4300	399,035.39	911,136.51	188,150.17	705,237.49	205,899.02	22.6%
Noncapitalized Equipment		4400	263,967.07	232,573.34	160,872.01	268,945.82	(36,372.48)	-15.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,077,414.46	1,604,575.99	614,880.95	1,440,387.11	164,188.88	10.2%
<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	152,441.18	153,950.00	83,177.74	160,054.93	(6,104.93)	-4.0%
Dues and Memberships		5300	500.00	655.00	580.00	1,080.00	(425.00)	-64.9%
Insurance		5400-5450	22,296.90	22,296.90	25,741.09	22,296.90	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	515,300.00	362,870.00	152,999.50	347,008.63	15,861.37	4.4%
Transfers of Direct Costs		5710	30,614.00	49,118.42	19,634.20	51,398.91	(2,280.49)	-4.6%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,776,811.25	3,511,202.92	1,047,086.43	3,471,708.86	39,494.06	1.1%
Communications		5900	650.00	650.00	342.58	650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,512,613.33	4,114,743.24	1,329,561.54	4,068,198.23	46,545.01	1.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	556,000.00	526,713.38	515,813.38	40,186.62	7.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	458,892.00	15,257.00	0.00	458,892.00	100.0%
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	100,000.00	987,533.19	106,370.19	892,533.19	95,000.00	9.6%
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			100,000.00	2,002,425.19	648,340.57	1,408,346.57	594,078.62	29.7%
<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	1,233,816.00	1,233,816.00	65,869.94	1,233,769.00	47.00	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	43,978.00	42,169.00	0.00	42,169.00	0.00	0.0%
To JPAs		7213	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)
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	69,535.00	73,544.00	49,720.00	73,544.00	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)			1,347,329.00	1,349,529.00	115,589.94	1,349,482.00	47.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	138,683.38	211,495.88	0.00	162,378.59	49,117.29	23.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			138,683.38	211,495.88	0.00	162,378.59	49,117.29	23.2%
TOTAL, EXPENDITURES			14,578,178.98	20,232,122.88	7,353,105.40	19,192,080.16	1,040,042.72	5.1%
<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		
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		
Proceeds								
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%



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)
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	6,211,299.03	7,658,186.59	0.00	7,079,961.33	(578,225.26)	-7.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,211,299.03	7,658,186.59	0.00	7,079,961.33	(578,225.26)	-7.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,211,299.03	7,658,186.59	0.00	7,079,961.33	578,225.26	7.6%

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General Fund  
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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	37,457,480.00	38,560,671.00	21,857,621.75	38,534,410.00	(26,261.00)	-0.1%
2) Federal Revenue		8100-8299	747,640.87	889,860.04	745,541.54	1,040,661.11	150,801.07	16.9%
3) Other State Revenue		8300-8599	4,912,166.15	5,735,418.22	1,296,581.16	5,560,686.71	(174,731.51)	-3.0%
4) Other Local Revenue		8600-8799	4,418,221.97	5,709,691.12	4,155,640.23	6,104,514.74	394,823.62	6.9%
5) TOTAL, REVENUES			47,535,508.99	50,895,640.38	28,055,384.68	51,240,272.56		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,270,336.59	20,860,459.29	14,127,920.04	20,487,611.22	372,848.07	1.8%
2) Classified Salaries		2000-2999	7,748,158.26	8,194,428.21	5,052,514.56	8,112,049.61	82,378.60	1.0%
3) Employee Benefits		3000-3999	11,099,372.77	11,501,046.65	6,100,799.32	11,340,511.59	160,535.06	1.4%
4) Books and Supplies		4000-4999	1,878,272.78	2,456,768.33	1,120,308.63	2,351,848.69	104,919.64	4.3%
5) Services and Other Operating Expenditures		5000-5999	4,951,525.39	6,658,046.97	3,098,677.17	6,725,756.68	(67,709.71)	-1.0%
6) Capital Outlay		6000-6999	1,776,669.54	3,679,094.73	1,880,230.56	3,262,016.11	417,078.62	11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,621,599.00	1,623,799.00	258,154.94	1,623,752.00	47.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,731.00)	(40,469.00)	0.00	(40,469.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			48,305,203.33	54,933,174.18	31,638,605.22	53,863,076.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(769,694.34)	(4,037,533.80)	(3,583,220.54)	(2,622,804.34)		
<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	230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
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			(230,417.59)	(703,596.00)	0.00	(762,661.88)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000,111.93)	(4,741,129.80)	(3,583,220.54)	(3,385,466.22)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,317,745.07	16,317,745.07		16,317,745.07	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)			16,317,745.07	16,317,745.07		16,317,745.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,317,745.07	16,317,745.07		16,317,745.07		
2) Ending Balance, June 30 (E + F1e)			15,317,633.14	11,576,615.27		12,932,278.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,500.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,698,166.25	3,476,206.44		4,192,036.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,759,404.89	2,530,231.65		2,031,128.00		
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	79,525.00					
EMERGENCY FACILITY NEEDS	0000	9760	600,000.00					
SAFETY IMPROVEMENTS	0000	9760	50,000.00					
CALPERS / CALSTRS	0000	9760	650,000.00					
DECLINING ENROLLMENT MITIGATION	0000	9760	1,758,346.87					
U/R LOTTERY - INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,271,533.02					
LIABILITY - COMPENSATED ABSENCES	0000	9760		150,000.00				
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760		200,000.00				
MAA - HEALTH SERVICES	0000	9760		86,300.00				
EMERGENCY FACILITY NEEDS	0000	9760		132,425.00				
SAFETY IMPROVEMENTS	0000	9760		50,000.00				
DECLINING ENROLLMENT MITIGATION	0000	9760		647,792.00				
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760		1,263,714.65				
LIABILITY - COMPENSATED ABSENCES	0000	9760				150,000.00		
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760				200,000.00		
MAA - HEALTH SERVICES	0000	9760				86,300.00		
EMERGENCY FACILITY NEEDS	0000	9760				132,425.00		
SAFETY IMPROVEMENTS	0000	9760				50,000.00		
DECLINING ENROLLMENT MITIGATION	0000	9760				1,412,403.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,240,040.80		
U/R LOTTERY - INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9780				1,240,040.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,853,562.00	5,563,677.18		5,462,573.90		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,111,059.00	15,214,250.00	8,479,929.00	15,211,597.00	(2,653.00)	0.0%
Education Protection Account State Aid - Current Year		8012	9,342,370.00	9,333,193.00	4,830,974.00	9,309,686.00	(23,507.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,483.00	82,483.00	1,702.01	82,483.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,123,107.00	12,123,107.00	7,284,921.78	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,086.00	250,086.00	267,062.18	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	1.00	9,244.00	3,515.64	9,244.00	0.00	0.0%
Supplemental Taxes		8044	417,924.00	417,924.00	247,446.83	417,924.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,231,159.00	1,231,159.00	734,845.00	1,231,159.00	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	7,225.31	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			37,558,189.00	38,661,446.00	21,857,621.75	38,635,286.00	(26,160.00)	-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	(100,709.00)	(100,775.00)	0.00	(100,876.00)	(101.00)	0.1%
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			37,457,480.00	38,560,671.00	21,857,621.75	38,534,410.00	(26,261.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	280,527.00	290,257.00	292,628.00	334,203.00	43,946.00	15.1%
Special Education Discretionary Grants		8182	43,978.00	42,169.00	17,011.04	42,169.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	614.00	1,113.00	828.00	1,113.00	0.00	0.0%
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	165,477.00	176,747.05	190,922.00	277,412.06	100,665.01	57.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	108,476.21	109,027.21	15,241.00	114,743.73	5,716.52	5.2%

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Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	3,361.00	840.00	3,361.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	13,804.59	31,538.87	2,375.00	31,538.87	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	21,484.16	17,303.41	6,753.00	17,776.95	473.54	2.7%
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	108,406.91	218,343.50	218,943.50	218,343.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			747,640.87	889,860.04	745,541.54	1,040,661.11	150,801.07	16.9%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
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	110,568.00	125,584.00	125,584.00	125,584.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	955,853.23	941,096.36	362,199.13	917,238.85	(23,857.51)	-2.5%
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%
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	3,845,744.92	4,668,737.86	808,798.03	4,517,863.86	(150,874.00)	-3.2%
TOTAL, OTHER STATE REVENUE			4,912,166.15	5,735,418.22	1,296,581.16	5,560,686.71	(174,731.51)	-3.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								



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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	170,000.00	170,000.00	86,180.34	170,000.00	0.00	0.0%
Interest		8660	16,000.00	250,000.00	266,998.28	350,000.00	100,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	552,349.00	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	85,000.00	85,000.00	107,720.26	115,000.00	30,000.00	35.3%
Interagency Services		8677	0.00	0.00	5,700.00	10,200.00	10,200.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,113,663.97	3,141,764.12	1,774,536.34	3,283,723.74	141,959.62	4.5%
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	2,033,558.00	2,062,927.00	1,362,156.01	2,175,591.00	112,664.00	5.5%
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%

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All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,418,221.97	5,709,691.12	4,155,640.23	6,104,514.74	394,823.62	6.9%
TOTAL, REVENUES			47,535,508.99	50,895,640.38	28,055,384.68	51,240,272.56	344,632.18	0.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,844,292.10	17,132,171.36	11,719,441.44	16,838,002.32	294,169.04	1.7%
Certificated Pupil Support Salaries		1200	1,346,018.49	1,503,484.93	987,346.26	1,408,335.90	95,149.03	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,941,386.00	2,077,463.00	1,384,475.68	2,077,463.00	0.00	0.0%
Other Certificated Salaries		1900	138,640.00	147,340.00	36,656.66	163,810.00	(16,470.00)	-11.2%
TOTAL, CERTIFICATED SALARIES			19,270,336.59	20,860,459.29	14,127,920.04	20,487,611.22	372,848.07	1.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,741,101.05	1,814,763.42	1,035,001.20	1,749,201.77	65,561.65	3.6%
Classified Support Salaries		2200	3,329,018.93	3,535,920.99	2,233,343.25	3,532,676.40	3,244.59	0.1%
Classified Supervisors' and Administrators' Salaries		2300	499,323.75	534,273.00	356,182.02	534,273.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,376,119.97	1,466,134.65	959,961.85	1,455,090.32	11,044.33	0.8%
Other Classified Salaries		2900	802,594.56	843,336.15	468,026.24	840,808.12	2,528.03	0.3%
TOTAL, CLASSIFIED SALARIES			7,748,158.26	8,194,428.21	5,052,514.56	8,112,049.61	82,378.60	1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,725,436.06	6,039,623.11	2,691,030.99	5,960,549.23	79,073.88	1.3%
PERS		3201-3202	1,903,639.73	1,950,596.03	1,248,901.20	1,969,235.81	(18,639.78)	-1.0%
OASDI/Medicare/Alternative		3301-3302	872,245.19	932,529.35	560,546.37	917,627.73	14,901.62	1.6%
Health and Welfare Benefits		3401-3402	1,943,577.92	1,870,107.42	1,117,840.62	1,793,174.49	76,932.93	4.1%
Unemployment Insurance		3501-3502	14,427.53	14,550.00	10,157.07	14,419.78	130.22	0.9%
Workers' Compensation		3601-3602	390,446.34	417,269.57	277,968.72	413,533.37	3,736.20	0.9%
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	249,600.00	276,371.17	194,354.35	271,971.18	4,399.99	1.6%
TOTAL, EMPLOYEE BENEFITS			11,099,372.77	11,501,046.65	6,100,799.32	11,340,511.59	160,535.06	1.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	414,412.00	413,567.00	245,010.90	413,567.00	0.00	0.0%
Books and Other Reference Materials		4200	6,560.96	55,427.31	24,395.90	60,808.22	(5,380.91)	-9.7%
Materials and Supplies		4300	1,082,332.75	1,663,400.70	616,243.95	1,427,686.23	235,714.47	14.2%
Noncapitalized Equipment		4400	374,967.07	324,373.32	234,657.88	449,787.24	(125,413.92)	-38.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,878,272.78	2,456,768.33	1,120,308.63	2,351,848.69	104,919.64	4.3%
<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	216,441.18	217,965.07	102,964.55	222,570.00	(4,604.93)	-2.1%
Dues and Memberships		5300	50,360.00	50,515.00	39,963.74	50,940.00	(425.00)	-0.8%
Insurance		5400-5450	211,820.55	211,820.55	358,587.97	211,820.55	0.00	0.0%
Operations and Housekeeping Services		5500	1,463,540.00	1,463,540.00	868,433.95	1,467,040.00	(3,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	646,731.00	488,387.00	239,943.38	465,795.63	22,591.37	4.6%
Transfers of Direct Costs		5710	0.00	0.00	660.00	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)
Transfers of Direct Costs - Interfund		5750	(4,360.13)	(4,360.13)	(4,485.31)	(1,360.13)	(3,000.00)	68.8%
Professional/Consulting Services and Operating Expenditures		5800	2,214,342.79	4,077,529.48	1,375,263.34	4,156,300.63	(78,771.15)	-1.9%
Communications		5900	152,650.00	152,650.00	117,345.55	152,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,951,525.39	6,658,046.97	3,098,677.17	6,725,756.68	(67,709.71)	-1.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	556,000.00	526,713.38	515,813.38	40,186.62	7.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	458,892.00	15,257.00	0.00	458,892.00	100.0%
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	1,776,669.54	2,664,202.73	1,338,260.18	2,746,202.73	(82,000.00)	-3.1%
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			1,776,669.54	3,679,094.73	1,880,230.56	3,262,016.11	417,078.62	11.3%
<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	1,508,086.00	1,508,086.00	208,434.94	1,508,039.00	47.00	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	43,978.00	42,169.00	0.00	42,169.00	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	69,535.00	73,544.00	49,720.00	73,544.00	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)			1,621,599.00	1,623,799.00	258,154.94	1,623,752.00	47.00	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)
<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	(40,731.00)	(40,469.00)	0.00	(40,469.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(40,731.00)	(40,469.00)	0.00	(40,469.00)	0.00	0.0%
TOTAL, EXPENDITURES			48,305,203.33	54,933,174.18	31,638,605.22	53,863,076.90	1,070,097.28	1.9%
<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	230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
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			230,417.59	703,596.00	0.00	762,661.88	(59,065.88)	-8.4%
<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	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		
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%

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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(230,417.59)	(703,596.00)	0.00	(762,661.88)	59,065.88	-8.4%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	519,902.78
6266	Educator Effectiveness, FY 2021-22	438,404.16
6300	Lottery: Instructional Materials	781,779.67
6547	Special Education Early Intervention Preschool Grant	384,027.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	850,770.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	409,272.95
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	498,892.00
7435	Learning Recovery Emergency Block Grant	265,185.37
9010	Other Restricted Local	43,801.14
Total, Restricted Balance		4,192,036.15



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: -2.0% to +2.0%

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	
	Projected Year Totals		Projected Year Totals	
	(Form 01CSI, Item 1A)		(Form AI, Lines A4 and C4)	Percent Change
Current Year (2023-24)				
	District Regular	3,451.31	3,425.35	
	Charter School	0.00	0.00	
	Total ADA	3,451.31	3,425.35	(.8%)
1st Subsequent Year (2024-25)				
	District Regular	3,417.43	3,382.46	
	Charter School			
	Total ADA	3,417.43	3,382.46	(1.0%)
2nd Subsequent Year (2025-26)				
	District Regular	3,436.09	3,398.90	
	Charter School			
	Total ADA	3,436.09	3,398.90	(1.1%)

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: -2.0% to +2.0%

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.

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	3,518.00	3,512.00		
	Charter School				
	Total Enrollment	3,518.00	3,512.00	(.2%)	Met
1st Subsequent Year (2024-25)	District Regular	3,518.00	3,512.00		
	Charter School				
	Total Enrollment	3,518.00	3,512.00	(.2%)	Met
2nd Subsequent Year (2025-26)	District Regular	3,518.00	3,512.00		
	Charter School				
	Total Enrollment	3,518.00	3,512.00	(.2%)	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	3,493	3,426	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,493</b>	<b>3,426</b>	<b>102.0%</b>
Second Prior Year (2021-22)			
District Regular	3,344	3,569	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,344</b>	<b>3,569</b>	<b>93.7%</b>
First Prior Year (2022-23)			
District Regular	3,337	3,518	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,337</b>	<b>3,518</b>	<b>94.9%</b>
Historical Average Ratio:			96.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.3%</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 (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	3,360	3,512		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,360</b>	<b>3,512</b>	<b>95.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	3,380	3,512		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,380</b>	<b>3,512</b>	<b>96.2%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	3,399	3,512		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,399</b>	<b>3,512</b>	<b>96.8%</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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	38,661,446.00	38,635,286.00	(.1%)	Met
1st Subsequent Year (2024-25)	39,630,789.00	38,411,681.00	(3.1%)	Not Met
2nd Subsequent Year (2025-26)	41,134,558.00	39,642,222.00	(3.6%)	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)

COLA projection's for both 1st & 2nd Subsequent Years have dropped significantly since 1st Interim Budget. We are also projecting a smaller ADA for these out-years.

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)	24,021,867.96	26,377,364.21	91.1%
Second Prior Year (2021-22)	26,120,139.54	28,562,856.06	91.4%
First Prior Year (2022-23)	27,921,902.28	31,054,267.68	89.9%
	Historical Average Ratio:		90.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	29,176,884.76	34,670,996.74	84.2%	Not Met
1st Subsequent Year (2024-25)	31,045,304.58	35,164,594.10	88.3%	Met
2nd Subsequent Year (2025-26)	32,634,249.06	35,811,249.52	91.1%	Met

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

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

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

Explanation:  
(required if NOT met)

RS 7435 allows for the payment of employee pension costs. Because of the transfer of these costs from RS 0000 (unrestricted) to RS 7435 (restricted) in the current year, our ratio has exceeded the standard.

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)	889,860.04	1,040,661.11	16.9%	Yes
1st Subsequent Year (2024-25)	628,129.69	764,362.55	21.7%	Yes
2nd Subsequent Year (2025-26)	610,069.14	748,967.32	22.8%	Yes

Explanation:  
(required if Yes)

Because the unearned revenue rule in RS 3010, increases in salary and benefit expenditures in all three years have lead to this increase in revenue.

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

Current Year (2023-24)	5,735,418.22	5,560,686.71	-3.0%	No
1st Subsequent Year (2024-25)	5,020,311.82	5,223,014.89	4.0%	No
2nd Subsequent Year (2025-26)	4,969,239.82	5,217,122.27	5.0%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	5,709,691.12	6,104,514.74	6.9%	Yes
1st Subsequent Year (2024-25)	3,120,144.22	3,421,151.65	9.6%	Yes
2nd Subsequent Year (2025-26)	2,893,455.93	3,399,537.42	17.5%	Yes

Explanation:  
(required if Yes)

Current year: Increases in unearned interest, SELPA Risk Pool reimbursements, additional school donations. Subsequent Years: Increases in SELPA Risk Pool reimbursements, increased estimate for home-to-school transportation allocation

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

Current Year (2023-24)	2,456,768.33	2,351,848.69	-4.3%	No
1st Subsequent Year (2024-25)	2,193,543.78	2,220,561.69	1.2%	No
2nd Subsequent Year (2025-26)	1,648,544.26	1,771,489.75	7.5%	Yes

Explanation:  
(required if Yes)

Increased estimates of Tech replacement budget, SpEd assistive tech, Transportation parts budget

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

Current Year (2023-24)	6,658,046.97	6,725,756.68	1.0%	No
1st Subsequent Year (2024-25)	5,901,929.60	6,404,097.59	8.5%	Yes
2nd Subsequent Year (2025-26)	4,914,755.49	4,448,218.98	-9.5%	Yes

Explanation:  
(required if Yes)

RS 2600 (ELOP) expenses are budgeted to increase in 24/25 and return to normal levels in 25/26.



**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	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	12,334,969.38	12,705,862.56	3.0%	Met
1st Subsequent Year (2024-25)	8,768,585.73	9,408,529.09	7.3%	Not Met
2nd Subsequent Year (2025-26)	8,472,764.89	9,365,627.01	10.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	9,114,815.30	9,077,605.37	-.4%	Met
1st Subsequent Year (2024-25)	8,095,473.38	8,624,659.28	6.5%	Not Met
2nd Subsequent Year (2025-26)	6,563,299.75	6,219,708.73	-5.2%	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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Because the unearned revenue rule in RS 3010, increases in salary and benefit expenditures in all three years have lead to this increase in revenue.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Current year: Increases in unearned interest, SELPA Risk Pool reimbursements, additional school donations. Subsequent Years: Increases in SELPA Risk Pool reimbursements, increased estimate for home-to-school transportation allocation

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Increased estimates of Tech replacement budget, SpEd assistive tech, Transportation parts budget
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	RS 2600 (ELOP) expenses are budgeted to increase in 24/25 and return to normal levels in 25/26.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	1,669,103.00	1,936,526.74	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,934,903.54	

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 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)	10.0%	10.7%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.6%	3.0%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(501,061.30)	35,433,658.62	1.4%	Met
1st Subsequent Year (2024-25)	(3,036,127.28)	35,914,146.91	8.5%	Not Met
2nd Subsequent Year (2025-26)	(1,211,747.91)	35,811,249.52	3.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:  
(required if NOT met)

Deficits are occurring in out-years because of decreased LCFF revenues (annual COLA decreases). Our expenditures are staying level. We will be having ongoing conversations regarding budget adjustments to address future deficits.

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)	12,932,278.85	Met
1st Subsequent Year (2024-25)	7324249.34	Met
2nd Subsequent Year (2025-26)	6077777.19	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)	14,372,432.00	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.)	3,360.06	3,379.90	3,398.90
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

- 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)	54,625,738.78	53,326,102.06	50,152,670.40
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)	54,625,738.78	53,326,102.06	50,152,670.40

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

3%	3%	3%
1,638,772.16	1,599,783.06	1,504,580.11
0.00	0.00	0.00
1,638,772.16	1,599,783.06	1,504,580.11



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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,462,573.90		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	5,704,115.42	4,492,367.51
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		
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)	5,462,573.90	5,704,115.42	4,492,367.51
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.70%	8.96%
District's Reserve Standard (Section 10B, Line 7):		1,638,772.16	1,599,783.06	1,504,580.11
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?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**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)?

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(7,658,186.59)	(7,079,961.33)	-7.6%	(578,225.26)	Not Met
1st Subsequent Year (2024-25)	(7,487,590.50)	(7,306,856.88)	-2.4%	(180,733.62)	Met
2nd Subsequent Year (2025-26)	6,815,567.13	(6,794,788.44)	-199.7%	13,610,355.57	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)	703,596.00	762,661.88	8.4%	59,065.88	Not Met
1st Subsequent Year (2024-25)		749,552.81	New	749,552.81	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	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)

Gen Fund contributions have been reduced in the current year due to an increase in SELPA Risk Pool reimbursements and a decrease in estimated NPS Residential placement costs. 2nd Subsequent year change is due to a data entry error at 1st Interim (number was entered as a positive instead of a negative.

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

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

Transfers out of Gen Fund have increased due to a small change in our RS 7435 spending plan, which allowed for an increase in our transfer of employee pension costs to that resource. First subsequent year should not have been entered as \$0.00 at 1st Interim (this is a two-year plan, and the plan was in place at 1st Interim - data entry error).

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)


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

Total Annual Payments:	3,182,389	3,325,442	3,455,168	3,506,163
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	



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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. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from real property tax collections.

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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)

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

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

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim  
(Form 01CSI, Item S7A) Second Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.


- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

First Interim  
(Form 01CSI, Item S7A) Second Interim


- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)


- d. Number of retirees receiving OPEB benefits  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)


4. Comments:

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**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)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

- 2 Self-Insurance Liabilities

First Interim  
(Form 01CSI, Item S7B)      Second Interim

- a. Accrued liability for self-insurance programs

0.00

- b. Unfunded liability for self-insurance programs

0.00

- 3 Self-Insurance Contributions

First Interim  
(Form 01CSI, Item S7B)      Second Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

0.00

1st Subsequent Year (2024-25)

0.00

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	189.8	187.5	187.5	187.5

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:

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:

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:

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


**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?

--

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

--	--	--

If Yes, explain the nature of the new costs:

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

**Certificated (Non-management) Step and Column Adjustments**

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


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

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

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


**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.):




**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

**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	173.4	157.9	157.9	157.9

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?

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

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:

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:

End Date:

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)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
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			

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?

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
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			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
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?			

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.):

**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	33.9	34.1	34.1	34.1

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits


3. Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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)

No

**A2.** Is the system of personnel position control independent from the payroll system?

Yes

**A3.** Is enrollment decreasing in both the prior and current fiscal years?

Yes

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

**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?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

**Comments:**  
(optional)



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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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	911,000.00	1,089,415.95	465,554.99	1,115,144.62	25,728.67	2.4%
3) Other State Revenue		8300-8599	1,465,000.00	1,465,000.00	1,044,112.45	1,465,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	198,427.40	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,526,000.00	2,704,415.95	1,708,094.84	2,730,144.62		
<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	539,946.21	660,337.14	389,955.56	635,233.60	25,103.54	3.8%
3) Employee Benefits		3000-3999	205,338.86	290,558.79	146,408.74	264,609.06	25,949.73	8.9%
4) Books and Supplies		4000-4999	1,029,297.33	1,029,297.33	582,935.43	1,055,026.00	(25,728.67)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	232,102.76	232,102.76	83,404.77	229,102.76	3,000.00	1.3%
6) Capital Outlay		6000-6999	200,000.00	810,000.00	407,159.28	810,000.00	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	40,731.00	40,469.00	0.00	40,469.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,247,416.16	3,062,765.02	1,609,863.78	3,034,440.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			278,583.84	(358,349.07)	98,231.06	(304,295.80)		
<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>			278,583.84	(358,349.07)	98,231.06	(304,295.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,493,541.62	2,493,541.62		2,493,541.62	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)			2,493,541.62	2,493,541.62		2,493,541.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,493,541.62	2,493,541.62		2,493,541.62		
2) Ending Balance, June 30 (E + F1e)			2,772,125.46	2,135,192.55		2,189,245.82		
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	2,860,541.41	2,135,192.55		2,189,245.82		
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	(88,415.95)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	911,000.00	999,415.95	375,554.99	1,025,144.62	25,728.67	2.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	90,000.00	90,000.00	90,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			911,000.00	1,089,415.95	465,554.99	1,115,144.62	25,728.67	2.4%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,465,000.00	1,465,000.00	1,044,112.45	1,465,000.00	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			1,465,000.00	1,465,000.00	1,044,112.45	1,465,000.00	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	50,000.00	50,000.00	38,212.75	50,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	40,980.59	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	76,375.00	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	85,000.00	85,000.00	42,859.06	85,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	198,427.40	150,000.00	0.00	0.0%
TOTAL, REVENUES			2,526,000.00	2,704,415.95	1,708,094.84	2,730,144.62		
<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	394,769.66	505,013.99	286,406.04	479,910.45	25,103.54	5.0%
Classified Supervisors' and Administrators' Salaries		2300	107,988.00	115,546.00	77,030.72	115,546.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,188.55	39,777.15	26,518.80	39,777.15	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			539,946.21	660,337.14	389,955.56	635,233.60	25,103.54	3.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	39.51	0.00	0.00	0.0%
PERS		3201-3202	129,117.67	158,243.02	91,220.48	153,297.10	4,945.92	3.1%
OASDI/Medicare/Alternative		3301-3302	41,107.00	50,316.90	29,390.83	48,396.47	1,920.43	3.8%
Health and Welfare Benefits		3401-3402	24,665.76	69,763.82	18,753.83	51,052.97	18,710.85	26.8%
Unemployment Insurance		3501-3502	271.18	331.37	194.99	318.83	12.54	3.8%

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)
Workers' Compensation		3601-3602	7,777.25	9,503.68	5,609.10	9,143.69	359.99	3.8%
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	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			205,338.86	290,558.79	146,408.74	264,609.06	25,949.73	8.9%
<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	20,881.38	20,881.38	9,175.73	20,881.38	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Food		4700	988,415.95	988,415.95	573,759.70	1,014,144.62	(25,728.67)	-2.6%
TOTAL, BOOKS AND SUPPLIES			1,029,297.33	1,029,297.33	582,935.43	1,055,026.00	(25,728.67)	-2.5%
<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	6,000.00	6,000.00	4,146.41	6,000.00	0.00	0.0%
Dues and Memberships		5300	899.00	899.00	903.01	899.00	0.00	0.0%
Insurance		5400-5450	11,148.45	11,148.45	4,804.53	11,148.45	0.00	0.0%
Operations and Housekeeping Services		5500	124,195.18	124,195.18	0.00	124,195.18	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	18,071.66	9,000.00	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	4,360.13	4,360.13	33,628.72	1,360.13	3,000.00	68.8%
Professional/Consulting Services and								
Operating Expenditures		5800	75,500.00	75,500.00	21,850.44	75,500.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			232,102.76	232,102.76	83,404.77	229,102.76	3,000.00	1.3%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	450,000.00	147,033.28	450,000.00	0.00	0.0%
Equipment		6400	200,000.00	360,000.00	260,126.00	360,000.00	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			200,000.00	810,000.00	407,159.28	810,000.00	0.00	0.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	40,731.00	40,469.00	0.00	40,469.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,731.00	40,469.00	0.00	40,469.00	0.00	0.0%
TOTAL, EXPENDITURES			2,247,416.16	3,062,765.02	1,609,863.78	3,034,440.42		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</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)
From: General Fund		8916	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>								
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)			0.00	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)	2,189,245.82
Total, Restricted Balance		2,189,245.82

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	410,000.00	410,000.00	561,260.82	410,000.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	561,260.82	410,000.00		
<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	20,600.25	22,042.00	14,694.71	22,042.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,220.92	9,737.26	6,214.40	9,737.26	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	91,477.50	91,477.50	62,872.20	123,227.50	(31,750.00)	-34.7%
6) Capital Outlay		6000-6999	494,370.00	494,370.00	0.00	494,370.00	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			615,668.67	617,626.76	83,781.31	649,376.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(205,668.67)	(207,626.76)	477,479.51	(239,376.76)		
<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	162,634.76	162,634.76	0.00	162,634.76	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			(162,634.76)	(162,634.76)	0.00	(162,634.76)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(368,303.43)	(370,261.52)	477,479.51	(402,011.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,625,141.88	2,625,141.88		2,625,141.88	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)			2,625,141.88	2,625,141.88		2,625,141.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,625,141.88	2,625,141.88		2,625,141.88		
2) Ending Balance, June 30 (E + F1e)			2,256,838.45	2,254,880.36		2,223,130.36		
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	2,256,838.45	2,254,880.36		2,223,130.36		
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	10,000.00	10,000.00	53,875.64	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	92,622.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	400,000.00	400,000.00	414,763.18	400,000.00	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			410,000.00	410,000.00	561,260.82	410,000.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	561,260.82	410,000.00		
<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	20,600.25	22,042.00	14,694.71	22,042.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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 Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,600.25	22,042.00	14,694.71	22,042.00	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	5,496.15	5,880.81	3,920.54	5,880.81	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,575.92	1,686.21	848.01	1,686.21	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,843.14	1,843.14	1,227.76	1,843.14	0.00	0.0%
Unemployment Insurance		3501-3502	10.30	11.02	7.36	11.02	0.00	0.0%
Workers' Compensation		3601-3602	295.41	316.08	210.73	316.08	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			9,220.92	9,737.26	6,214.40	9,737.26	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%
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	1,200.00	1,200.00	0.00	1,200.00	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	90,277.50	90,277.50	62,872.20	122,027.50	(31,750.00)	-35.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,477.50	91,477.50	62,872.20	123,227.50	(31,750.00)	-34.7%
<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	494,370.00	494,370.00	0.00	494,370.00	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			494,370.00	494,370.00	0.00	494,370.00	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%

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)
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			615,668.67	617,626.76	83,781.31	649,376.76		
<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	162,634.76	162,634.76	0.00	162,634.76	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,634.76	162,634.76	0.00	162,634.76	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								
(a - b + c - d + e)			(162,634.76)	(162,634.76)	0.00	(162,634.76)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,223,130.36
Total, Restricted Balance		2,223,130.36

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	2,512,331.84	2,512,331.84	3,634,901.23	2,512,331.84	0.00	0.0%
5) TOTAL, REVENUES			2,512,331.84	2,512,331.84	3,634,901.23	2,512,331.84		
<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	25,290.72	19,907.13	25,290.72	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	10,265.54	7,551.35	10,265.54	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	104,500.00	46,113.18	104,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,928,933.34	3,458,033.34	2,158,644.80	3,458,033.34	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			2,928,933.34	3,598,089.60	2,232,216.46	3,598,089.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(416,601.50)	(1,085,757.76)	1,402,684.77	(1,085,757.76)		
<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>			(416,601.50)	(1,085,757.76)	1,402,684.77	(1,085,757.76)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,121,804.88	4,121,804.88		4,121,804.88	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)			4,121,804.88	4,121,804.88		4,121,804.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,121,804.88	4,121,804.88		4,121,804.88		
2) Ending Balance, June 30 (E + F1e)			3,705,203.38	3,036,047.12		3,036,047.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,705,203.38	3,036,047.12		3,036,047.12		
FACILITY RESERVES	0000	9780		3,036,047.12				
FACILITY RESERVES	0000	9780	3,705,203.38					
FACILITY RESERVES	0000	9780				3,036,047.12		
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	12,331.84	12,331.84	104,175.23	12,331.84	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	129,003.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500,000.00	2,500,000.00	3,401,723.00	2,500,000.00	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			2,512,331.84	2,512,331.84	3,634,901.23	2,512,331.84	0.00	0.0%
TOTAL, REVENUES			2,512,331.84	2,512,331.84	3,634,901.23	2,512,331.84		
<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	25,290.72	19,907.13	25,290.72	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	25,290.72	19,907.13	25,290.72	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	6,747.56	4,757.51	6,747.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	1,934.74	1,522.85	1,934.74	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	1,207.92	975.62	1,207.92	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	12.65	9.93	12.65	0.00	0.0%
Workers' Compensation		3601-3602	0.00	362.67	285.44	362.67	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	10,265.54	7,551.35	10,265.54	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	104,500.00	46,113.18	104,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	104,500.00	46,113.18	104,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	74,000.00	74,000.00	45,029.52	74,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	24,574.05	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,826,933.34	3,356,033.34	2,089,041.23	3,356,033.34	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	28,000.00	28,000.00	0.00	28,000.00	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			2,928,933.34	3,458,033.34	2,158,644.80	3,458,033.34	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			2,928,933.34	3,598,089.60	2,232,216.46	3,598,089.60		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</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)
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: 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%
(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	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 EXPENDITURES 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	230,417.59	703,596.00	0.00	762,661.88	59,065.88	8.4%
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			230,417.59	703,596.00	0.00	762,661.88		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,417.59	703,596.00	0.00	762,661.88		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			230,417.59	703,596.00		762,661.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	230,417.59	703,596.00		762,661.88		
FACILITY RESERVES	0000	9780		703,596.00				
FACILITY RESERVES	0000	9780	230,417.59					
FACILITY RESERVES	0000	9780				762,661.88		
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	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%
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	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			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>								

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)
From: General Fund/CSSF		8912	230,417.59	703,596.00	0.00	762,661.88	59,065.88	8.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,417.59	703,596.00	0.00	762,661.88	59,065.88	8.4%
<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>								
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)			230,417.59	703,596.00	0.00	762,661.88		

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	910,000.00	910,000.00	52,448.90	910,000.00	0.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	52,448.90	910,000.00		
<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	10,000.00	14,000.00	0.00	14,000.00	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			10,000.00	14,000.00	0.00	14,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			900,000.00	896,000.00	52,448.90	896,000.00		
<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	715,904.00	715,904.00	0.00	715,904.00	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			(715,904.00)	(715,904.00)	0.00	(715,904.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			184,096.00	180,096.00	52,448.90	180,096.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,291,483.81	10,291,483.81		10,291,483.81	0.00	0.0%
b) Audit Adjustments		9793	104,899.00	104,899.00		104,899.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,396,382.81	10,396,382.81		10,396,382.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,396,382.81	10,396,382.81		10,396,382.81		
2) Ending Balance, June 30 (E + F1e)			10,580,478.81	10,576,478.81		10,576,478.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,580,478.81	10,576,478.81		10,576,478.81		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		10,576,478.81				
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	10,580,478.81					
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780				10,576,478.81		
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>								
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	900,000.00	900,000.00	0.00	900,000.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	18,265.90	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	34,183.00	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			910,000.00	910,000.00	52,448.90	910,000.00	0.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	52,448.90	910,000.00		



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>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%
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	10,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	14,000.00	0.00	14,000.00	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%

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 (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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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			10,000.00	14,000.00	0.00	14,000.00		
<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	715,904.00	715,904.00	0.00	715,904.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,904.00	715,904.00	0.00	715,904.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(715,904.00)	(715,904.00)	0.00	(715,904.00)		

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	2,199,123.24	2,199,123.24	1,507,963.71	2,199,123.24	0.00	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	1,507,963.71	2,199,123.24		
<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		2,199,123.24	2,199,123.24	2,407,896.33	2,199,123.24	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			2,199,123.24	2,199,123.24	2,407,896.33	2,199,123.24		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(899,932.62)	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	(899,932.62)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,352,048.17	2,352,048.17		2,352,048.17	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)			2,352,048.17	2,352,048.17		2,352,048.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,048.17	2,352,048.17		2,352,048.17		
2) Ending Balance, June 30 (E + F1e)			2,352,048.17	2,352,048.17		2,352,048.17		
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	2,352,048.17	2,352,048.17		2,352,048.17		
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>								
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>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
Voted Indebtedness Levies								
Secured Roll		8611	2,194,123.24	2,194,123.24	1,364,535.24	2,194,123.24	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	15,959.97	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	653.88	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	35,749.09	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	966.54	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	12,359.99	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	77,739.00	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			2,199,123.24	2,199,123.24	1,507,963.71	2,199,123.24	0.00	0.0%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	1,507,963.71	2,199,123.24		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,591,211.15	1,591,211.15	1,956,427.75	1,591,211.15	0.00	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	451,468.58	607,912.09	0.00	0.0%
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)			2,199,123.24	2,199,123.24	2,407,896.33	2,199,123.24	0.00	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	2,407,896.33	2,199,123.24		
<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>								

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: General Fund		7614	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%
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
9010	Other Restricted Local	2,352,048.17
Total, Restricted Balance		2,352,048.17



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	(51,232.10)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(51,232.10)	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	878,538.76	878,538.76	817,203.14	878,538.76	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			878,538.76	878,538.76	817,203.14	878,538.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(878,538.76)	(878,538.76)	(868,435.24)	(878,538.76)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	878,538.76	878,538.76	0.00	878,538.76	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			878,538.76	878,538.76	0.00	878,538.76		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(868,435.24)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,295.00	28,295.00		28,295.00	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)			28,295.00	28,295.00		28,295.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,295.00	28,295.00		28,295.00		
2) Ending Balance, June 30 (E + F1e)			28,295.00	28,295.00		28,295.00		
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	28,295.00	28,295.00		28,295.00		
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>								
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>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	(22,937.10)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(28,295.00)	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	(51,232.10)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(51,232.10)	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	448,538.76	448,538.76	367,203.14	448,538.76	0.00	0.0%
Other Debt Service - Principal		7439	430,000.00	430,000.00	450,000.00	430,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			878,538.76	878,538.76	817,203.14	878,538.76	0.00	0.0%
TOTAL, EXPENDITURES			878,538.76	878,538.76	817,203.14	878,538.76		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	878,538.76	878,538.76	0.00	878,538.76	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)
(a) TOTAL, INTERFUND TRANSFERS IN			878,538.76	878,538.76	0.00	878,538.76	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%
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)			878,538.76	878,538.76	0.00	878,538.76		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	28,295.00
Total, Restricted Balance		28,295.00

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)	3,425.35	3,425.35	3,360.06	3,425.35	0.00	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> (Sum of Lines A1 through A3)	3,425.35	3,425.35	3,360.06	3,425.35	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	23.16	23.16	21.39	21.39	(1.77)	-8.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	2.80	2.80	1.08	1.08	(1.72)	-61.0%
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> (Sum of Lines A5a through A5f)	25.96	25.96	22.47	22.47	(3.49)	-13.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	3,451.31	3,451.31	3,382.53	3,447.82	(3.49)	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. 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>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</b> <b>(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</b> <b>(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</b> <b>(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</b> <b>(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%



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 12, 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: Lisa Donaldson Telephone: (530) 677-4461  
Title: Asst Superintendent of Business Services E-mail: ldonaldson@my.rescueusd.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).	X	
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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<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	

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	54,625,738.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,067,588.24
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,262,016.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	73,544.00
5. Interfund Transfers Out	All	9300	7600-7629	762,661.88
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,113.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,099,334.99
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	304,295.80
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				49,763,111.35
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				3,382.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,711.80
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

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.)	41,380,672.93	12,362.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	41,380,672.93	12,362.74
B. Required effort (Line A.2 times 90%)	37,242,605.64	11,126.47
C. Current year expenditures (Line I.E and Line II.B)	49,763,111.35	14,711.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
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) 1,245,269.06
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 38,694,903.36

**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) 3.22%

**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) 1,621,081.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 179,508.67

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,800.00
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)	161,768.07
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)	2,003,158.06
9. Carry-Forward Adjustment (Part IV, Line F)	(176,294.61)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,826,863.45
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	30,951,343.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,895,194.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,435,947.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	208,932.25
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	587,829.16
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	62,687.37
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)	4,862,084.95
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)	1,169,826.80
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)	48,173,846.53
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.16%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	3.79%

**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>	2,003,158.06
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,994.80)
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 (4.52%) 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 (4.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.52%) times Part III, Line B19); zero if positive	(176,294.61)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(176,294.61)
<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:	3.79%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-88147.30) is applied to the current year calculation and the remainder (\$-88147.31) is deferred to one or more future years:	3.98%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-58764.87) is applied to the current year calculation and the remainder (\$-117529.74) is deferred to one or more future years:	4.04%
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>	(176,294.61)

Approved  
indirect  
cost rate: 4.52%

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Highest  
rate used  
in any  
program: 4.52%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,006,155.22	45,478.00	4.52%
01	4035	111,367.14	3,376.59	3.03%
01	4203	30,174.87	1,364.00	4.52%
01	6266	180,502.75	8,159.00	4.52%
01	6500	5,465,228.39	61,757.00	1.13%
01	6546	697,380.31	30,272.00	4.34%
01	6547	259,920.56	11,748.00	4.52%
01	6770	22,378.05	224.00	1.00%
13	5310	1,169,826.80	40,469.00	3.46%

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

09 61978 0000000  
Report SEMAI  
E822E7NZMG(2023-24)

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>								632.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	37,575.00	0.00	0.00	0.00	0.00	2,279,685.00		2,317,260.00
2000-2999	Classified Salaries	264,540.58	0.00	0.00	0.00	0.00	1,285,550.00		1,550,090.58
3000-3999	Employee Benefits	177,458.33	0.00	0.00	0.00	0.00	1,375,798.33		1,553,256.66
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	61,328.39		93,628.39
5000-5999	Services and Other Operating Expenditures	104,615.00	0.00	0.00	0.00	0.00	1,907,316.85		2,011,931.85
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	616,288.91	0.00	0.00	0.00	200.00	6,909,678.57	0.00	7,526,167.48
7310	Transfers of Indirect Costs	103,777.00	0.00	0.00	0.00	0.00	0.00		103,777.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	103,777.00	0.00	0.00	0.00	0.00	0.00	0.00	103,777.00
	TOTAL COSTS	720,065.91	0.00	0.00	0.00	200.00	6,909,678.57	0.00	7,629,944.48
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	37,575.00	0.00	0.00	0.00	0.00	2,279,685.00		2,317,260.00
2000-2999	Classified Salaries	264,540.58	0.00	0.00	0.00	0.00	1,051,460.66		1,316,001.24
3000-3999	Employee Benefits	177,458.33	0.00	0.00	0.00	0.00	1,247,644.54		1,425,102.87
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	61,328.39		93,628.39
5000-5999	Services and Other Operating Expenditures	104,615.00	0.00	0.00	0.00	0.00	1,827,880.96		1,932,495.96
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	616,288.91	0.00	0.00	0.00	200.00	6,467,999.55	0.00	7,084,488.46
7310	Transfers of Indirect Costs	103,777.00	0.00	0.00	0.00	0.00	0.00		103,777.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	103,777.00	0.00	0.00	0.00	0.00	0.00	0.00	103,777.00
	TOTAL BEFORE OBJECT 8980	720,065.91	0.00	0.00	0.00	200.00	6,467,999.55	0.00	7,188,265.46

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)								28,040.13
	TOTAL COSTS								7,216,305.59
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	44,675.01		44,675.01
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	19,589.93		19,589.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,570.00		6,570.00
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	70,834.94	0.00	70,834.94
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	70,834.94	0.00	70,834.94
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								28,040.13
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)								4,585,163.39
	TOTAL COSTS								4,684,038.46

\* 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>								632.00
<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: (??)

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].

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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

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

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
7,629,944.48		
413,638.89		
7,216,305.59	5,286,174.39	
	0.00	
	5,286,174.39	
	0.00	
	0.00	
7,216,305.59	5,286,174.39	1,930,131.20

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.

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

Projected Exps. FY 2023-24	Comparison Year 2018-19	Difference
7,629,944.48		
413,638.89		

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	7,216,305.59	3,930,847.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,930,847.06	
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	7,216,305.59	3,930,847.06	
d. Special education unduplicated pupil count	632.00	278.00	
e. Per capita state and local expenditures (A2c/A2d)	11,418.21	14,139.74	
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.			
		(2,721.53)	

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	
	FY 2023-24	2022-23	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	4,684,038.46	3,377,203.81	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,377,203.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,684,038.46	3,377,203.81	

	Projected Exps. FY 2023-24	Comparison Year 2018-19	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	4,684,038.46	2,822,906.15	

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		2,822,906.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,684,038.46	2,822,906.15	
b. Special education unduplicated pupil count	632.00	278.00	
c. Per capita local expenditures (B2a/B2b)	7,411.45	10,154.34	(2,742.89)

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.

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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
	TOTAL COSTS	0.00	0.00
<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
	TOTAL BEFORE OBJECT 8980	0.00	0.00
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  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(1,360.13)	0.00	(40,469.00)				
Other Sources/Uses Detail					0.00	762,661.88		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,360.13	0.00	40,469.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,634.76		
Fund Reconciliation								

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					762,661.88	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,904.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					878,538.76	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								



Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,360.13	(1,360.13)	40,469.00	(40,469.00)	1,641,200.64	1,641,200.64		