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NOV. 30 – DEC. 2 | SAN FRANCISCO

**ITEM #: 3a**  
**DATE: Dec. 12, 2023**

## **RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** 2023 CSBA Assembly Delegate Election

### **RECOMMENDATION:**

The Superintendent recommends the Board of Trustees consider a nomination for CSBA Assembly Delegate.

### **BACKGROUND:**

Delegates are elected by CSBA member boards and delegates serve two-year terms. Those elected will serve beginning April 1, 2024 through March 31, 2026. There are two required Delegate Assembly meetings each year, one in May prior to CSBA's Legislative Action Conference in Sacramento and one preceding the CSBA Annual Education Conference in December. CSBA does not cover expenses.

### **STATUS:**

There is one vacancy in our Region, Sub-Region 6-C (Alpine, Amador, El Dorado, and Mono Counties). The Board as a whole may cast one vote for one candidate but no nomination is required.

### **FISCAL IMPACT:**

N/A

### **BOARD GOAL:**

N/A



October 27, 2023

<b>TIME SENSITIVE - REQUIRES BOARD ACTION</b> <b>DEADLINE: Sunday, January 7, 2024</b>
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## MEMORANDUM

To: CSBA Member County Boards of Education in Even-Numbered Regions  
From: Susan Markarian, CSBA President  
Re: Call for Nominations to CSBA's Delegate Assembly

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Each year, member boards elect representatives to the California School Boards Association's Delegate Assembly. The Delegate Assembly is a vital link in the Association's governance and sets the general policy direction. Working with member boards, the Board of Directors, and the Executive Committee, Delegates ensure the Association promotes the interests of California's school districts and county offices of education. Delegates with terms that end in 2024 are up for election. Ballots for the Delegate Assembly election will be sent to each member board within the region or subregion by February 1, 2024. Delegates elected in 2024 will serve a two-year term beginning April 1, 2024 and ending March 31, 2026. There are two required Delegate Assembly meetings each year; in 2024, the dates are May 18-19 and December 3-4.

The following DA Regional County seats are up for election in 2024:

- **Region 2:** Modoc, Siskiyou, Trinity, Shasta, Lassen, and Plumas – Brenda Duchi (Siskiyou COE)
- **Region 4:** Glenn, Tehama, Butte, Colusa, Sutter, Yuba, Nevada, Placer, and Sierra – David Patterson (Placer COE)
- **Region 6:** Yolo, Sacramento, Alpine, El Dorado, and Mono – Shelton Yip (Yolo COE)
- **Region 8:** San Joaquin, Amador, Calaveras, Tuolumne, Stanislaus, and Merced – Juliana Feriani (Tuolumne COE)
- **Region 10:** Madera, Mariposa, Fresno, and Kings – Marcy Masumoto (Fresno COE)
- **Region 12:** Tulare and Kern – Mary Little (Kern COE)
- **Region 16:** Inyo and San Bernardino – Laura Mancha (San Bernardino COE)
- **Region 18:** Riverside and Imperial – Lucy Hendry (Imperial COE)

Nomination and biographical sketch forms for CSBA's Delegate Assembly are being accepted until **Sunday, January 7, 2024**. The nomination process is as follows:

- Only CSBA member county boards of education may nominate a board member for the County Delegate seat in their region; nominee's county board must be a member of CSBA
- Nominating board must submit a separate Nomination Form for each person nominated.
- All nominees must submit a required biographical sketch form.

- An optional one-page, one-sided résumé may be submitted.
- Per Standing Rule 109, only members who are not employees of CSBA may serve in the Delegate Assembly.

Documents related to the nomination process are being provided online only. The forms, as well as information about the Delegate Assembly, may be accessed from CSBA's website:

[www.csba.org/ElectiontoDA](http://www.csba.org/ElectiontoDA). If you would like to receive a PDF version of the forms, please send your request to the Executive Office at [nominations@csba.org](mailto:nominations@csba.org). **It is the nominee or appointee's responsibility to confirm that CSBA has received nomination materials prior to the deadline.**

The deadline for nomination materials is **11:59 p.m. on Sunday, January 7, 2024**. Materials can be submitted online, sent via email to [nominations@csba.org](mailto:nominations@csba.org), or mailed to CSBA headquarters (3251 Beacon Blvd., West Sacramento, CA 95691).

Please submit required documents using one of the following methods:

- Electronically online
- E-mail to [nominations@csba.org](mailto:nominations@csba.org) by 11:59 p.m., Jan. 7, 2024, OR
- Fax to (916) 371-3407 by 11:59 p.m., Jan. 7, 2024, OR
- Postmarked by U.S.P.S. no later than Sun., January 7, 2024

Please do not hesitate to contact us at [nominations@csba.org](mailto:nominations@csba.org) should you have questions. Thank you.

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## 2024 CSBA Delegate Assembly Election

### [Delegate Assembly Call for Nominations and Appointments for 2024-26 Term](#)

CSBA's Delegate Assembly (DA) is a vital link in the association's governance structure. Working with local districts, county offices of education, the Board of Directors, and the Executive Committee, Delegates ensure that the association reflects the interests of school districts and county offices of education throughout the state. Members of the Delegate Assembly are elected or appointed by local board members in 21 geographic regions throughout the state. There are two meetings each year, one in May and one immediately preceding the Association's Annual Education Conference.

Nomination, appointment, and candidate biographical sketch forms for CSBA's Delegate Assembly are now being accepted until Sunday, **January 7, 2024**. **It is the responsibility of the nominee or appointee to confirm that all nomination materials have been received by the CSBA Executive Office by the due date.** Late submissions cannot be accepted. Ballots will be mailed to districts and county offices of education by Thursday, February 1, 2024, and are due to CSBA by Friday, March 15, 2024. Election results will be posted by April 1. Delegates will serve two-year terms beginning April 1, 2024, through March 31, 2026.

Please contact CSBA's Executive Office should you have any questions about the Nomination Process. Email [nominations@csba.org](mailto:nominations@csba.org).

The nomination and/or appointment form for both districts and counties can be completed and submitted [HERE](#).

The candidate biographical sketch form for both nominees and appointees can be completed and submitted [HERE](#).

#### Additional resources:

- [Memo from CSBA President to CSBA Member Districts](#)
- [Memo from CSBA President to CSBA Member County Offices](#)
- [Roster of all CSBA Delegates](#)
- [FAQ](#)
- [Important Dates to Remember](#)

**RESCUE UNION SCHOOL DISTRICT  
ANNUAL ORGANIZATIONAL MEETING**

**AGENDA ITEM:**    Selection of Board Officers

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees elect the positions of President, Vice President and Clerk of the Board, and confirm the Superintendent to serve as Secretary to the Board.

**BACKGROUND:**

Pursuant to Education Code Section 35143 and District Board Bylaw 9100, the Governing Board shall elect a president and a clerk and/or vice president from its members and appoint a secretary to the Board at the annual organizational meeting.

**STATUS:**

The Board will nominate and approve the positions of:

President	(BB 9121)
Vice President	(BB 9100)
Clerk	(BB 9123)

and shall confirm the Superintendent to serve as Secretary to the Board.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

N/A

# **Rescue Union ESD**

## **Board Bylaw**

### **President**

BB 9121

### **Board Bylaws**

The Governing Board shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9100 - Organization)

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. Restrict discussion to the question when a motion is before the Board
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and state clearly the results of the vote
9. Be responsible for the orderly conduct of all Board meetings

(cf. 9323 - Meeting Conduct)

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas

(cf. 9322 - Agenda/Meeting Materials)

3. Working with the Superintendent to ensure that Board members have necessary materials and information

4. Subject to Board approval, appointing and dissolving all committees

(cf. 9130 - Board Committees)

5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

6. Representing the district as governance spokesperson, in conjunction with the Superintendent

(cf. 1112 - Media Relations)

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Legal Reference:

EDUCATION CODE

35022 President of the board

35143 Annual organizational meetings; dates and notice

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

Board Presidents' Handbook, revised 2002

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

CSBA: <http://www.csba.org>

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California



# **Rescue Union ESD**

## **Board Bylaw**

### **Organization**

BB 9100

### **Board Bylaws**

#### Annual Organizational Meeting

The Governing Board shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint a secretary to the Board
3. Authorize signatures
4. Develop a schedule of regular meetings for the year
5. Develop a Board calendar for the year
6. Designate Board representatives

(cf. 9140 - Board Representatives)

(cf. 9320 - Meetings and Notices)

#### Election of Officers

The Board shall each year elect its entire slate of officers.

#### Legal Reference:

##### EDUCATION CODE

5017 Term of Office

35143 Annual organizational meeting date, and notice

35145 Public meetings

##### GOVERNMENT CODE

54953 Meetings to be open and public; attendance

##### ATTORNEY GENERAL OPINIONS

68 Ops.Cal.Atty.Gen. 65 (1985)

59 Ops.Cal.Atty.Gen. 619, 621-622 (1976)

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: January 2003          Rescue, California

# **Rescue Union ESD**

## **Board Bylaw**

### **Clerk**

BB 9123

### **Board Bylaws**

At the annual organizational meeting, the Governing Board shall elect a clerk from its own membership. (Education Code 35143)

(cf. 9100 - Organization)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign the minutes of Board meetings following their approval

(cf. 9324 - Minutes and Recordings)

4. Sign documents on behalf of the district as directed by the Board
5. Serve as presiding officer in the absence of the president and vice president

(cf. 9121 - President)

6. Perform any other duties assigned by the Board

#### **Legal Reference:**

##### **EDUCATION CODE**

17593 Repair and supervision of property (duty of district clerk)  
35038 Appointment of clerk by county superintendent of schools  
35039 Dismissal of clerk  
35121 Appointment of clerk in certain city and high school districts  
35143 Annual organizational meetings  
35250 Duty to keep certain records and reports  
38113 Duty of clerk (re provision of school supplies)

##### **GOVERNMENT CODE**

54950-54963 Ralph M. Brown Act

#### **Management Resources:**

##### **CSBA PUBLICATIONS**

CSBA Professional Governance Standards, 2000  
Maximizing School Board Leadership: Boardsmanship, 1996

##### **WEB SITES**

CSBA: <http://www.csba.org>

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

# **Rescue Union ESD**

## **Board Bylaw**

### **Secretary**

BB 9122

### **Board Bylaws**

The Governing Board shall appoint the Superintendent to serve as secretary to the Board. The secretary to the Board shall be responsible for maintaining an accurate and complete record of all Board proceedings and shall:

1. Prepare, distribute and maintain the Board agenda

(cf. 9322 - Agenda/Meeting Materials)

2. Record, distribute and maintain the Board minutes

(cf. 9324 - Minutes and Recordings)

3. Maintain Board records and documents

4. Conduct official correspondence for the Board

5. As directed by the Board, sign and execute official papers

6. Perform other duties as assigned by the Board

(cf. 2111 - Superintendent Governance Standards)

#### **Legal Reference:**

##### **EDUCATION CODE**

35025 Secretary and bookkeeper

35143 Annual organizational meetings; dates and notice

35250 Duty to keep certain records and reports

##### **GOVERNMENT CODE**

54950-54963 Ralph M. Brown Act

#### **Management Resources:**

##### **CSBA PUBLICATIONS**

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

##### **WEB SITES**

CSBA: <http://www.csba.org>

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

**ITEM #: 5a**  
**DATE: December 12, 2023**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: BOARD COMMITTEE REPRESENTATIVE APPOINTMENTS**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees appoint a representative and an alternate to the El Dorado County School Boards Association.

**BACKGROUND:**

Each December, per Board Bylaws 9130 and 9140, the Board considers committee appointments. The Board may appoint any of its members to serve as its representative on District committees or advisory committees of other public agencies or organizations.

**STATUS:**

At this meeting, the Board shall appoint a representative and an alternate to the El Dorado County School Boards Association.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

N/A

# **Rescue Union ESD**

## **Board Bylaw**

### **Board Committees**

BB 9130

#### **Board Bylaws**

The Governing Board may establish a committee whenever it determines that such a committee would benefit the district by providing diverse viewpoints, specialized knowledge or expertise, or increased efficiency. Such committees may be subcommittees of the Board or committees that include members of the community, staff, or other stakeholder groups.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 9140 - Board Representatives)

Upon establishing a committee, the Board shall clearly define the committee's purpose, any timeline for completion of assigned responsibilities, any stakeholder groups or individuals to be represented on the committee, length of time that committee members are expected to serve, and expectations for reporting to the Board and/or the Superintendent or designee. Unless specifically authorized by the Board to act on its behalf, the committee shall act in an advisory capacity.

Except for subcommittees of the Board, committee members shall, as appropriate, be recommended by the Superintendent or designee and appointed by the Board president, subject to Board approval.

(cf. 9121 - President)

The Superintendent or designee shall provide committee members with information and assistance necessary for the fulfillment of the committee's charges, and may serve as a non-voting advisor to the committee at the discretion of the Board.

Whenever so charged, committees may actively seek input and participation by parents/guardians, staff, community, and students and may consult with local public boards and agencies.

Any committee not required by law may be dissolved when its duties or term has been completed or whenever the Board deems necessary.

#### **Committee Meetings**

Unless otherwise exempted by law, Board-created committees shall provide public notice of their meetings and conduct meetings in accordance with Government Code 54950-54963 (the Brown Act).

(cf. 9320 - Meetings and Notices)  
(cf. 9322 - Agenda/Meeting Materials)

However, Board subcommittees composed solely of less than a quorum of the members of the Board are not subject to open meeting laws unless they are standing committees. Standing committees of the Board, irrespective of membership, are those that have a continuing subject matter jurisdiction or a meeting schedule established by action of the Board. (Government Code 54952)

Standing committees with a continuing subject matter jurisdiction include, but are not limited to, those responsible for providing advice on budgets, audits, Board policy, contracts, and personnel matters at the Board's request.

(cf. 3100 - Budget)  
(cf. 3430 - Investing)  
(cf. 9310 - Board Policies)

When a majority of the members of the Board attend an open and noticed meeting of a standing committee, the Board members who are not members of the standing committee shall attend only as observers. (Government Code 54952.2)

Whenever any advisory or standing committee, including a committee not otherwise subject to the Brown Act, posts a meeting agenda at least 72 hours in advance of the meeting, that meeting shall be considered as a regular meeting of the Board for purposes of the Brown Act and therefore must be held within district boundaries unless otherwise authorized by law. (Government Code 54954)

Committees may meet in a closed session during a regular or special meeting only for those purposes specifically authorized by law for closed sessions held by the Board.

(cf. 9321 - Closed Session Purposes and Agendas)

#### Legal Reference:

##### EDUCATION CODE

35010 Control of district; prescription and enforcement of rules

35024 Executive committee

35160 Authority of governing boards

35160.1 Broad authority of school districts

##### GOVERNMENT CODE

54950-54963 The Brown Act, especially:

54952 Legislative body, definition

54952.2 Definition of meeting

54954 Time and place of regular meetings; special meetings; emergencies

54954.3 Opportunity for public to address legislative body

54957 Closed session purposes

#### COURT DECISIONS

Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

#### ATTORNEY GENERAL OPINIONS

81 Ops.Cal.Atty.Gen. 156 (1998)

80 Ops.Cal.Atty.Gen. 308 (1997)

79 Ops.Cal.Atty.Gen. 69 (1996)

#### Management Resources:

#### CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, 2009

#### WEB SITES

CSBA: <http://www.csba.org>

National School Boards Association: <http://www.nsba.org>

#### Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: October 8, 2013

# Rescue Union ESD

## Board Bylaw

### Board Representatives

BB 9140

#### Board Bylaws

The Governing Board may appoint any of its members to serve as its representatives on district committees or advisory committees of other public agencies or organizations. Due to open meeting law requirements, a majority of the Board shall not be appointed to serve on the same committee.

(cf. 9270 - Conflict of Interest)

(cf. 9320 - Meetings and Notices)

When making such appointments, the Board shall clearly specify, on a case-by-case basis, what authority and responsibilities are involved. Board representatives shall not grant district support or endorsement for any activity without prior Board approval.

If a committee discusses a topic on which the Board has taken a position, the Board member may express that position as a representative of the Board. When contributing individual ideas or opinions on other topics, he/she shall make it clear that he/she is speaking as an individual, not on behalf of the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 9010 - Public Statements)

(cf. 9130 - Board Committees)

At its annual organizational meeting, the Board shall designate one Board member as its representative to elect members to the county committee on school district organization. (Education Code 35023)

The Board shall provide the representative with nominees to this committee.

A Board member is eligible to serve as a member of the county committee on school district organization. (Education Code 4007)

(cf. 9100 - Organization)

Legal Reference:

EDUCATION CODE

4000-4014 County committees on school district organization

35020-35046 School district officers and agents (power of governing board to employ or appoint)

35160 Authority of governing boards GOVERNMENT CODE

54952.2 Meetings B

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: January 2003 Rescue, California



**ITEM #: 6a**  
**DATE: December 12, 2023**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: BOARD COMMUNITY ORGANIZATION INVOLVEMENT**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees appoint a representative and an alternate to the El Dorado Schools Financing Authority.

**BACKGROUND:**

Each December, per Board Bylaws 9130 and 9140, the Board considers committee appointments. The Board may appoint any of its members to serve as its representative on District committees or advisory committees of other public agencies or organizations.

**STATUS:**

At this meeting, the Board shall appoint a representative and an alternate to the El Dorado Schools Financing Authority. Board members serve as an advisory Board representative for a one-year period.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

N/A

# **Rescue Union ESD**

## **Board Bylaw**

### **Board Committees**

BB 9130

#### **Board Bylaws**

The Governing Board may establish a committee whenever it determines that such a committee would benefit the district by providing diverse viewpoints, specialized knowledge or expertise, or increased efficiency. Such committees may be subcommittees of the Board or committees that include members of the community, staff, or other stakeholder groups.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 9140 - Board Representatives)

Upon establishing a committee, the Board shall clearly define the committee's purpose, any timeline for completion of assigned responsibilities, any stakeholder groups or individuals to be represented on the committee, length of time that committee members are expected to serve, and expectations for reporting to the Board and/or the Superintendent or designee. Unless specifically authorized by the Board to act on its behalf, the committee shall act in an advisory capacity.

Except for subcommittees of the Board, committee members shall, as appropriate, be recommended by the Superintendent or designee and appointed by the Board president, subject to Board approval.

(cf. 9121 - President)

The Superintendent or designee shall provide committee members with information and assistance necessary for the fulfillment of the committee's charges, and may serve as a non-voting advisor to the committee at the discretion of the Board.

Whenever so charged, committees may actively seek input and participation by parents/guardians, staff, community, and students and may consult with local public boards and agencies.

Any committee not required by law may be dissolved when its duties or term has been completed or whenever the Board deems necessary.

#### **Committee Meetings**

Unless otherwise exempted by law, Board-created committees shall provide public notice of their meetings and conduct meetings in accordance with Government Code 54950-54963 (the Brown Act).

(cf. 9320 - Meetings and Notices)  
(cf. 9322 - Agenda/Meeting Materials)

However, Board subcommittees composed solely of less than a quorum of the members of the Board are not subject to open meeting laws unless they are standing committees. Standing committees of the Board, irrespective of membership, are those that have a continuing subject matter jurisdiction or a meeting schedule established by action of the Board. (Government Code 54952)

Standing committees with a continuing subject matter jurisdiction include, but are not limited to, those responsible for providing advice on budgets, audits, Board policy, contracts, and personnel matters at the Board's request.

(cf. 3100 - Budget)  
(cf. 3430 - Investing)  
(cf. 9310 - Board Policies)

When a majority of the members of the Board attend an open and noticed meeting of a standing committee, the Board members who are not members of the standing committee shall attend only as observers. (Government Code 54952.2)

Whenever any advisory or standing committee, including a committee not otherwise subject to the Brown Act, posts a meeting agenda at least 72 hours in advance of the meeting, that meeting shall be considered as a regular meeting of the Board for purposes of the Brown Act and therefore must be held within district boundaries unless otherwise authorized by law. (Government Code 54954)

Committees may meet in a closed session during a regular or special meeting only for those purposes specifically authorized by law for closed sessions held by the Board.

(cf. 9321 - Closed Session Purposes and Agendas)

#### Legal Reference:

##### EDUCATION CODE

35010 Control of district; prescription and enforcement of rules

35024 Executive committee

35160 Authority of governing boards

35160.1 Broad authority of school districts

##### GOVERNMENT CODE

54950-54963 The Brown Act, especially:

54952 Legislative body, definition

54952.2 Definition of meeting

54954 Time and place of regular meetings; special meetings; emergencies

54954.3 Opportunity for public to address legislative body

54957 Closed session purposes

#### COURT DECISIONS

Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

#### ATTORNEY GENERAL OPINIONS

81 Ops.Cal.Atty.Gen. 156 (1998)

80 Ops.Cal.Atty.Gen. 308 (1997)

79 Ops.Cal.Atty.Gen. 69 (1996)

#### Management Resources:

#### CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, 2009

#### WEB SITES

CSBA: <http://www.csba.org>

National School Boards Association: <http://www.nsba.org>

#### Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: October 8, 2013

# Rescue Union ESD

## Board Bylaw

### Board Representatives

BB 9140

#### Board Bylaws

The Governing Board may appoint any of its members to serve as its representatives on district committees or advisory committees of other public agencies or organizations. Due to open meeting law requirements, a majority of the Board shall not be appointed to serve on the same committee.

(cf. 9270 - Conflict of Interest)

(cf. 9320 - Meetings and Notices)

When making such appointments, the Board shall clearly specify, on a case-by-case basis, what authority and responsibilities are involved. Board representatives shall not grant district support or endorsement for any activity without prior Board approval.

If a committee discusses a topic on which the Board has taken a position, the Board member may express that position as a representative of the Board. When contributing individual ideas or opinions on other topics, he/she shall make it clear that he/she is speaking as an individual, not on behalf of the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 9010 - Public Statements)

(cf. 9130 - Board Committees)

At its annual organizational meeting, the Board shall designate one Board member as its representative to elect members to the county committee on school district organization. (Education Code 35023)

The Board shall provide the representative with nominees to this committee.

A Board member is eligible to serve as a member of the county committee on school district organization. (Education Code 4007)

(cf. 9100 - Organization)

Legal Reference:

EDUCATION CODE

4000-4014 County committees on school district organization

35020-35046 School district officers and agents (power of governing board to employ or appoint)

35160 Authority of governing boards GOVERNMENT CODE

54952.2 Meetings B

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: January 2003 Rescue, California

**ITEM #: 7a**

**DATE: December 12, 2023**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Certification of District Signatures**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the Certification of Signatures.

**BACKGROUND:**

Pursuant to Education Code Section 35143, 42632, 42633 and District Board Bylaw 9100, the annual Governing Board shall authorize signatures at the annual organizational meeting.

**STATUS:**

The attached Certification of Signatures reflects a change of Board Officers.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

N/A

# Certification of Signatures

## Rescue Union School District

As clerk/secretary to the governing board of the above named school district, I certify that the signatures shown below in Column 1 are of the members of the governing board. I certify that the signatures as shown in column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provision of Education Code Sections:

**K-12 Districts:** 35143, 42632, and 42633  
**Community College Districts:** 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board. These approved signatures are valid for the period of December 2022 to December 2023, in accordance with governing board approval dated **December 13, 2022**.

<u><b>Column 1</b></u> Signatures of Members of the Governing Board	<u><b>Column 2</b></u> Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary, or Commercial Payments, Notices of Employment and Contracts.
Signature:	Signature:
Typed Name:	Typed Name: Jim Shoemake
Title: President of the Board of Trustees/Education	Title: Superintendent

Signature:	Signature:
Typed Name:	Typed Name: Lisa Donaldson
Title: Vice President of the Board of Trustees/Education	Title Assistant Superintendent of Business Services

Signature:	Signature:
Typed Name:	Typed Name: Dustin Haley
Title: Clerk/Secretary of the Board of Trustees/Education	Title Assistant Superintendent of Curriculum & Instruction

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title

Signature:	Signature:
Typed Name:	Typed Name:
Title:	Title

Signature: \_\_\_\_\_ Date \_\_\_\_\_  
 Clerk/Secretary to the Board

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:    Openers for 2024-2025 Rescue Union Federation of Teachers  
(RUFT) Negotiations**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees set the January 16, 2024 Board Meeting as the date and opportunity for public comment on RUFT negotiations openers.

**BACKGROUND:**

The Board is required to set a date for public comment on collective bargaining unit openers for the upcoming sessions.

**STATUS:**

The RUFT bargaining unit has presented the District with the following topics to be discussed in the negotiations process for 2024-25:

- Article 11                      Duty Hours
- Article 29                      Staff Development Days
- Article 35                      Compensation

The Rescue Union School District intends to negotiate the following Articles of the Rescue Union Federation of Teachers contract for the 2024-2025 reopeners.

- Article 8                      Evaluation Procedures
- Article 35                      Compensation

The Board is asked to set January 16, 2024, the next regularly scheduled Board Meeting as the date for public comments.

**FISCAL IMPACT:**

Unknown at this time.

**BOARD GOAL:**

Board Focus Goal IV – STAFF NEEDS:

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



December 1, 2023

To: Jim Shoemake, Superintendent  
Dustin Haley, Assistant Superintendent  
Lisa Donaldson, Assistant Superintendent

From: Donna Bruch, RUFT President

The Rescue Union Federation of Teachers has an interest in Sunshining the following contract articles for the 2023-2024 negotiations.

Article 11: Duty Hours

- Limits to or additional pay for planning and creating Short Term Independent Study contracts.
- Continue to explore additional prep time for grades 1-3.
- Change 4th/5th grade report cards to either standards based or grades.

Article 29: Staff Development Days

- Reduce the number of staff development days to one and give teachers two days at the beginning of the school year for planning and classroom preparation.

Article 35: Compensation

- Increase the district's contribution to health benefits or explore other methods of cost savings.
- Provide a retirement incentive for the 2024-2025 school year.
- Review the current stipends list and make it comparable to surrounding districts.
- Increasing extra duty pay to more accurately reflect the experience of teachers.
- Provide an increase to the salary schedule.

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**                      **District Library Plan**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the 2023-2024 Library Plan.

**BACKGROUND:**

The Rescue Union School District recognizes the importance of strong school library programs and will continue to promote the importance of research, literacy and the love of reading in our schools. Research from the California School Library Association cites numerous studies showing significant correlations between student achievement and strong library media programs.

**STATUS:**

The District Library Committee meets annually to update and revise the District Library Plan, with the overall goal of providing students with experiences that will enable them to be successful and to prepare them to be career and college ready as per the Local Control Accountability Plan (LCAP).

LCAP Goal 7: The District will provide quality educational services to maximize academic achievement for all individual students and student groups.

**FISCAL IMPACT:**

Funding sources for school libraries located in the Rescue Union School District include the Library Media Program budget, the school site budget, site fundraisers, donations, and grants. Fiscal impact is dependent on the ability of the district or site to implement the suggested library plan goals and on approved funding from these sources.

**BOARD GOAL:**

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.

# **LIBRARY PLAN**



**2023-2024**

**RESCUE UNION SCHOOL DISTRICT**  
**2390 Bass Lake Road, Rescue, CA 95672**  
**(530) 677-4461**

**Rescue Union School District  
Board of Trustees**

**Michael Gordon**

**Kim White**

**Michelle Bebout**

**Jamie Hunter**

**Michael Flaherty**

**Superintendent**

**Jim Shoemake**

# **District Library Staff**

**Asst. Superintendent of Curriculum & Instruction:**

**Dustin Haley**

**Library /Media Coordinators:**

**Carrie Cash**

**Natalie Hadden**

**Aimee Hepler**

**Victoria Kinney**

**Erin Sargent**

**Debbie Shedd**

**Kimberly Valdez**

**Library/Media Clerk: Rhonda Picard**

**Library Services provided through Memorandum  
of Understanding (MOU) with El Dorado County  
Office of Education**

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# INTRODUCTION

The objective of the Rescue Union School District's Library Media Centers is to develop the research, literacy and critical thinking abilities of our Transitional Kindergarten through 8<sup>th</sup> grade students. Developing the ability to think clearly, critically, and creatively depends on a steady flow of information through print and non-print media. The school library program provides an abundance of appropriate learning resources in many formats. Critical thinking skills are also fostered when students are instructed in information literacy strategies and provided with opportunities to learn how to locate, analyze, evaluate, interpret and communicate information and ideas.

Our responsibility is to equip students with skills to make them globally competitive as well as help them to apply responsible research practices, act with respect for others when utilizing digital devices and continue to grow as life-long learners.

The adoption of the California State Standards has presented a transformational opportunity and a call to action for school libraries. This opportunity challenges school libraries to revise programs and focus on the critical role the library can play in engaging and supporting student learning through:

1. Reading comprehension
2. Classroom and library collaborative planning for instruction
3. Inquiry-based research
  - a. Increasing text complexity
  - b. Writing from sources
  - c. Reading in the content areas
  - d. Balancing fiction and nonfiction
  - e. Answering with evidence
  - f. Building vocabulary
  - g. Reading comprehension, inquiry

In late 2010, the California State Board of Education adopted the Model School Library Standards for California Public Schools found at <https://www.cde.ca.gov/be/st/ss/documents/librarystandards.pdf>.

These standards are consistent with the California State Standards and will continue to guide schools in teaching students how to access, evaluate and use information effectively so that they can become information literate. Students today need to become prepared for success in a hypercompetitive global economy that is powered by information and knowledge.

The standards are organized around four concepts followed by overarching standards that continue across all grade levels with detailed standards for each grade or grade span.

# **ORGANIZATION OF THE MODEL SCHOOL LIBRARY STANDARDS:**

## **1. Students Access Information**

The student will access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources.

- 1.1 Recognize the need for information
- 1.2 Formulate appropriate questions
- 1.3 Identify and locate a variety of resources online and in other formats using effective research strategies
- 1.4 Retrieve information in a timely, safe, and responsible manner

## **2. Students Evaluate Information**

The student will evaluate and analyze information to determine appropriateness in addressing the scope of inquiry.

- 2.1 Determine relevance of information
- 2.2 Assess comprehensiveness, currency, credibility, authority, and accuracy of resources
- 2.3 Consider the need for additional information

## **3. Students Use Information**

The student will organize, synthesize, create, and communicate information.

- 3.1 Demonstrate ethical, legal, and safe use of information in print, media, and digital resources
- 3.2 Draw conclusions and make informed decisions
- 3.3 Use information and technology creatively to answer a question, solve a problem, or enrich understanding

## **4. Students Integrate Information Literacy Skills into All Areas of Learning**

The student will independently pursue information to become a life-long learner.

- 4.1 Read broadly and use various media for information, personal interest, and life-long learning
- 4.2 Seek, produce, and share information
- 4.3 Appreciate and respond to creative expressions of information

## **STRONG SCHOOL LIBRARIES BUILD STRONG STUDENTS**

Research supports the importance of school libraries and staff in academic achievement and confirms that quality school library programs impact student achievement. “School Library Media Impact Studies” provides evidence based on research studies conducted in Alaska, Colorado, and Pennsylvania between 2000 and 2013 that students perform better on standardized tests when they have access to a well-stocked school library staffed with certificated school library media teachers. It is published by Colorado Library Research Studies (LRS) and is available online at [www.lrs.org/](http://www.lrs.org/). **Factors in these quality school library programs are:**

- Up-to-date books, materials, and equipment
- Up-to-date technology tools including automated collections and availability of databases
- Increased usage of the school library services
- Collaboration between the classroom teacher and the library media specialist
- Integration of the library media center by the classroom teacher information literacy skills
- Increasing the print and electronic resources that are accessible to students at school and at home
- Supporting the development of digital literacy skills including digital citizenship and online safety
- For comprehensive lists of research related to the impact of school libraries, see below:
  1. Library Research Service at <https://www.lrs.org/>
  2. California Department of Education’s, Research Related to School Libraries at <https://www.cde.ca.gov/ci/cr/lb/research.asp>

The Library/Media Center is responsible for providing and coordinating access to knowledge, information, and diversity of ideas. It serves as the hub for students, parents, and the community to access information. Here, users learn to manage technology resources. Students improve their productivity by having a “one-stop-shop” where they plan, create, and produce materials and projects.

Automation and online resources have revolutionized libraries and the publishing industry in ways not seen since the invention of the printing press. Combining computer and telecommunications technologies allows libraries to access networked electronic information through the electronic superhighway. Electronic information increasingly permeates every area of the library. Access to these resources is flexible, available for individuals, small teams, and large groups.



The Media Center facilitates information exploration, resource gathering, and reading through these resources:

- A library/media coordinator
- Readily available on-line resources
- Collections of instructional resources
- Support systems for curriculum activities

Rescue Union School District understands that the goals and objectives in this plan are not binding, are contingent on available funding and, as such, will adapt the plan as necessary to provide the best possible service to our students.

## **DEMOGRAPHICS**

The Rescue Union School District educates approximately 3508 students in Transitional Kindergarten through eighth grade residing in northern portions of El Dorado Hills, Cameron Park, and Shingle Springs, the community of Rescue, and unincorporated areas in northwest El Dorado County. The district is located approximately 25 miles east of Sacramento and 10 miles west of Placerville, just north of the Highway 50 corridor.

The district is bordered by the Sacramento County line to the west, Black Oak Mine Unified School District to the north, Mother Lode Union School District to the east, Gold Trail Union School District to the northeast, and Buckeye Union School District to the south. High school age students attend schools operated by the El Dorado Union High School District.

The district presently has five elementary schools, two middle schools, and one online school program:

Green Valley Elementary School (Grades Transitional K-5)  
Jackson Elementary School (Grades Transitional K-5)  
Lake Forest Elementary School (Grades Transitional K-5)  
Lakeview Elementary School (Grades Transitional K-5)  
Rescue Elementary School (Grades Transitional K-5)  
Marina Village Middle School (Grades 6-8)  
Pleasant Grove Middle School (Grades 6-8)  
LTIS Online School (Grades K-8)

**In order to accommodate growth in the future, the district has one more school site located at Sienna Ridge.**

The Rescue Union School District is predominately made up of low-middle to upper income families who place a very high value on education. Because of our relatively homogenous community, our relatively high average income, and our low Aid for Dependent Children qualification, we do not qualify for many additional support programs (i.e., federal and state level grants) that would normally be used to support our efforts toward literacy advancement. Additionally, our district's enrollment has been declining for several years resulting in decreased State funding. All of this creates significant challenges for our district as we look for ways to fund our goals for students.

## **LIBRARY COMMITTEE MISSION STATEMENT**

The mission of the Rescue Union School District  
library program is to support the education  
of all students to their highest potential  
by ensuring that students are effective users of ideas and information,  
appreciate and enjoy a variety of literature,  
become lifelong learners, and are career and college ready.

This mission is accomplished by:  
providing intellectual and physical access to technology, resources, and  
materials; providing instruction to foster competence, stimulate interest in  
reading, viewing, and using information, and ensuring students are  
digitally literate;  
and collaborating with other educators to design learning strategies that  
meet the needs of every student.

# SCHOOL AND LIBRARY FUNDING

Funding sources for school libraries located in the Rescue Union School District include funds from the Library Media Program budget, site fundraisers, donations, and grants.

**The Library Media Program Budget** provides funding support to the school libraries in the following manner:

- Annual maintenance agreement for Follett (library management software)
- Library supplies, materials, and equipment
- Magazine subscriptions
- Technology tools, equipment, replacement, and maintenance
- Staff development for library media coordinators
- Temporary assistance as needed
- Miscellaneous expenses

School sites, through the School Site Councils, also provide funding support to the site libraries through the purchase of new circulation materials. Fundraising and donations from parent organizations provide the majority of the funding for new books and library materials.

## LIBRARY PLAN GOALS

1. The Rescue Union School District Library Plan will align with the Board of Trustees' Focus Goals and will be coordinated as a Transitional Kindergarten through 8th grade effort. All goals and objectives are dependent on available local, state and district funding on a year-to-year basis.
2. The RUSD Library Committee will meet at least one time annually to review and update the District Library Plan, maintain open communication and to discuss current needs of the library media program.
3. The RUSD Library Media Program will assist in the preparation of career and college ready students:
  - a. Through collaboration with colleagues.
  - b. By assisting students to access and evaluate information (print, media and digital resources).
  - c. By demonstrating to students the ethical use and integration of information that results in a creative and functional product.
  - d. Through an ongoing committee consisting of teachers, parents, district representatives, and library/media coordinators. The committee will meet annually in an effort to update this plan and to coordinate library media activities and programs.

## **GOAL ONE**

**THERE WILL BE ONGOING COMMUNICATION AND COLLABORATION BETWEEN ALL LIBRARY MEDIA CENTERS, SCHOOL SITES, THE DISTRICT, PARENTS, STAFF, STUDENTS, AND THE COMMUNITY.**

### **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.

#### **OBJECTIVES:**

Rescue Union School District will maintain a District Library Committee whose purpose will be to provide ongoing communication and to ensure program consistency throughout the district. This committee will be composed of the Assistant Superintendent of Curriculum & Instruction, the Library/Media Coordinators, and the Library/Media Clerk. Parents, teachers, administrators and other district representatives are encouraged to attend.

#### **Current Conditions:**

1. A Committee was formed in 1998 and meets regularly to develop and/or update the Library Plan.
2. Since its inception, the committee has been the leading force in coordinating District library activities, revising the District Library Plan, and working to achieve the goals of the District Library Plan.
3. All schools have a website with a dedicated Library webpage.

#### **Committee Recommendations:**

1. Collaborate with school site personnel and participate in decision making that addresses student access to additional technology resources in the library that are necessary for Information Literacy skills instruction.
2. Communicate needs for printed materials, electronic resources, technology, databases and other resources regularly to site and District leadership.
3. Continue to foster communication and collaboration with the local public libraries for a more integrated learning experience across library environments.
4. The District Library Committee will actively participate in the planning of the library in our new school located on Sienna Ridge Road. The projected opening date of this school is unknown at this time.
5. Committee members will be informed of upcoming library media events on a regular basis throughout the year.

## **GOAL TWO**

### **THE RESCUE UNION SCHOOL DISTRICT WILL MAINTAIN SUFFICIENT STAFFING AT EACH SITE**

#### **I. BOARD FOCUS GOAL 1: 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 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.

#### **OBJECTIVES:**

Library staffing will meet the needs of students and staff as necessary for each individual school site.

#### **Current Conditions:**

- 1. All school site libraries are open five days per week and are staffed by an eight-hour paraprofessional.
- 2. The library program is coordinated by the Assistant Superintendent of Curriculum & Instruction.
- 3. Library Services are provided through a Memorandum of Understanding with the El Dorado County Office of Education.
- 4. Library Media Coordinators perform a variety of services including maintaining the library, assisting staff, providing staff and students with instructional and curriculum materials, and providing students with opportunities to visit the school library in an effort to improve literacy, succeed academically, and develop a lifelong love of learning.

#### **Committee Recommendations:**

- 1. Evaluate staffing needs in the library media center on a regular basis. Additional staff may be added as necessary and in accordance with the CSEA contract.
- 2. Utilize the Model School Library Standards for California Public Schools and the Standards and the Guidelines for Strong School Libraries to assist in determining staffing levels and the types of staffing; i.e. certificated and classified.
- 3. Make every effort to budget for and provide library media coordinator substitutes as needed in order to keep the libraries open for student use.
- 4. Provide library coordinators with adequate time for staff development, collaboration and networking opportunities.
- 5. Provide assistance with the distribution of new curriculum adoptions and for other needs as necessary.

## **GOAL THREE**

### **THE RESCUE UNION SCHOOL DISTRICT WILL MAINTAIN FACILITIES AND EQUIPMENT**

#### **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 IV: 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.

#### **OBJECTIVES:**

Provide physical and virtual spaces where complex learning can take place.

#### **Current Conditions:**

1. All sites have a library facility that will accommodate a class of 31 plus students and have sufficient space to house the site's library collection.
2. All elementary sites have 8 -12 computer stations and/or mobile devices for student use. Middle school sites have 15 - 26 computer stations and/or mobile devices for student use. Each site has at least one computer station for library circulation and management.
3. Staff and students have access to Google Workspace, Follett Destiny, Microsoft Office, Accelerated Reader, Typing Agent, Teaching Books, Sora by OverDrive, Britannica School, and other resources.
4. All sites are currently connected to the District's Local Area Network (LAN) and Wide Area Network (WAN) allowing staff and student access to the network, email, and the Internet. Internet use is filtered throughout the district in compliance with the Children's Internet Permission Act (CIPA) to prevent students from accessing inappropriate sites or sites having no educational value.
5. All sites utilize Follett Destiny, a web-based library management solution with online access for students and teachers. Destiny centralizes and streamlines library management across all schools; provides circulation, cataloging, searching, reporting and management in one easy to use solution.
6. The middle schools utilize Follett Textbook Manager to distribute, manage and inventory textbook materials.
7. All library media coordinators are connected to the Aeries database to provide immediate access to student and classroom data.
8. The District Library Media budget is currently utilized to:
  - a. Update and maintain the Follett Destiny software subscription annually
  - b. Provide supplies and materials to the library media programs
  - c. Update and maintain library equipment and software
  - d. Provide staff development to library media coordinators
  - e. Purchase new books and resources as budget allows

9. New library books and additional library resources are purchased with school funds, parent club donations, community donations, proceeds from book fairs, and site fundraisers.
10. All schools have integrated Accelerated Reader into their Library Media Program resulting in an increased interest in reading and increased circulation.
11. Secure wireless access is available in all school libraries.
12. Library computer stations are connected to projection devices with speakers.

**Committee Recommendations:**

1. Create a plan to modernize our library media centers to incorporate more collaboration areas, flexibility, and technology tools.
2. Continue to create and maintain a comfortable and safe library setting that meets the diverse needs of all learners.
3. Provide adequate funding to assist with the replacement, upgrading and/or maintenance of outdated library furniture, shelving, equipment and software.
4. The District Library Committee will continue to pursue alternative funding sources to supplement the budget for purchasing books at the site level.

## **GOAL FOUR**

### **THE RESCUE UNION SCHOOL DISTRICT WILL MAINTAIN QUALITY PRINT AND DIGITAL RESOURCES THAT SUPPORT THE CALIFORNIA STATE STANDARDS**

#### **BOARD FOCUS GOAL I: Student Needs**

- 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.

#### **OBJECTIVES:**

Maintain the library collections to meet the needs of students and staff.

#### **Current Conditions:**

1. The collection at each site is varied and supports the district curriculum. Size of book collections vary due to age, support by parent groups, grants, choices made at the site level with available funding, and school improvement plans. The recommended State standard is 20 up-to-date, relevant, enticing books for each student.
2. All sites utilize Follett Destiny, a web-based, electronic catalog, for organizing and researching library materials.
3. A collection of eBooks is available for students and staff to use at school and at home.

#### **Committee Recommendations:**

1. Promote increased funding for the Media budget in an effort to provide and maintain adequate, quality, up-to-date library collections.
2. Educate and encourage school site councils of the need to utilize funding for the school library.
3. Weed and replace outdated and worn materials. An on-going weeding process will assure review of all collections. Library coordinators will provide the Assistant Superintendent of Curriculum and Instruction with a list of the books that are being weeded/removed from the library inventory which will be taken to the Board for surplus approval.
4. Continue to replace paperback format with more durable library editions. The District goal is no more than 15% of the collection in paperback format.
5. Continue to improve the average copyright date in all library collections.
6. Continue to strive towards our District-wide goal of 25 relevant, interesting, up-to-date books for each student at all sites.
7. Provide exceptional fiction and non-fiction titles to support the information needs and recreational reading interests of students and staff.



8. Continue to purchase books that have Accelerated Reader quizzes associated with them.
9. Promote the availability of eBooks to students and staff in the classroom and from home.
10. Continue to purchase recommended titles to support the current district adopted curriculums, Accelerated Reader and the California State Standards.
11. Seek out funding sources to improve the average copyright date of the collections.
12. Research and implement quality online resources for students and staff such as:
  - a. Streaming video
  - b. Online databases such as GALE
  - c. Safe, age appropriate, web-based research resources
13. Support Makerspaces for students to engage in planning, design, and engineering activities.

## **GOAL FIVE**

### **THE RESCUE UNION SCHOOL DISTRICT WILL SUPPORT INSTRUCTION**

#### **BOARD FOCUS GOAL I: Student Needs**

- 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.

#### **OBJECTIVES:**

Utilize digital and print resources to support instructional goals for literacy and technology implementation.

#### **Current Conditions:**

Library Media Coordinators currently support students and staff in the following areas:

1. Training students and staff on the use of Follett Destiny, a web-based, electronic catalog for organizing and researching library materials.
2. Promoting the use of information literacy skills, including the ability to identify what information is needed, understand how the information is organized, identify the best sources of information for a given need, locate those sources, evaluate the sources critically, and share that information.
3. Integrating library and Internet resources with adopted District curriculum.
4. Promoting safe and ethical use of the Internet: (AB 307)
  - a. Appropriate and ethical use of information technology
  - b. Internet safety
  - c. The avoidance of plagiarism
  - d. The concept, purpose, and significance of a copyright so that pupils can distinguish between lawful and unlawful online downloading
  - e. Knowledge regarding the implications of illegal peer-to-peer network file sharing.
5. Providing staff with resources and materials as necessary to support instruction and the California State Standards.

#### **Committee Recommendations:**

1. Increase collaboration with classroom teachers in support of California State Standards.
2. Explore district level subscriptions to database services providing students with resources necessary to be successful with the California State Standards.
3. Continue to develop school library websites that provide information and off campus access to databases, eBooks, research resources and links to other credible sources necessary for 21<sup>st</sup> Century learning.
4. Evaluate and seek the addition of current and relevant print and electronic resources for fiction and literary nonfiction in support of California State Standards. Provide students and staff with curriculum and resources necessary to instruct students on the use of online resources such as electronic encyclopedias, video streaming, and online research databases.

## **GOAL SIX**

### **THE RESCUE UNION SCHOOL DISTRICT WILL CREATE LIBRARIES FOR THE GLOBALLY COMPETITIVE STUDENT**

#### **BOARD FOCUS GOAL I: Student Needs**

- 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 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 and efficient use of resources.

#### **OBJECTIVES:**

Strive to provide an exceptional learning environment in the Rescue Union School District library media centers for ALL students.

#### **Committee Recommendations:**

1. Continue to research and strive to be the “library media center of the future”.
2. Transform the school library media center into a physical and virtual learning center for global competitiveness by providing:
  - a. Emphasis on information handling skills that are critical to the processes of critical thinking and problem solving.
  - b. Inviting and flexible room accommodations for reading, research and collaboration.
  - c. Projection offering the Library Media Specialist and classroom teachers the ability to provide instruction in the Library Media Center.
  - d. Mobile devices such as tablets, Chromebooks, and/or iPads for collaboration and research.
  - e. S.T.E.A.M. Ahead with support for Makerspaces

# COLLECTION HISTORY AND STATISTICS

\*NOTE: 2019/2020 –schools were closed 3/13/20 through the end of the school year due to COVID-19.  
2020/2021- libraries were closed due to COVID-19. Librarians served their students in various ways.

## Green Valley School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Computers / Chromebooks
2023/2024	346	14,455	41.8	n/a yet	n/a yet	12.6%	2001	6 / 2
2022/2023	350	14,318	40.9	14,976	42.8	12.1%	2000	6 / 0
2021/2022	349	14,395	41.2	21,082	60.4	12.5%	2000	6 / 4
2020/2021*	276 / 487**	14,650	38.5	13,772	49.9	12.7%	2000	6 / 4
2019/2020*	389	14,905	38.6	15,891	40.9	12.8%	1999	6 / 4
2018/2019	403	14,982	37.2	19,425	48.2	13.2%	1998	6 / 4
2017/2018	418	14,570	34.9	19,398	46.4	13.5%	1997	6 / 4
2016/2017	445	14,642	32.9	22,156	49.8	13.2%	1997	6 / 4
2015/2016	433	14,220	32.8	22,563	52.1	13.3%	1996	6 / 4
2014/2015	511	13,942	27.3	27,116	53.1	13.3%	1996	6
2013/2014	551	14,406	26.1	21,287	38.6	14.5%	1996	6
2012/2013	600	14,507	24.2	26,267	43.8	15.7%	1995	6
2011/2012	659	14,662	22.2	25,104	38.1	16.4%	1995	6
2010/2011	687	14,304	20.8	23,273	33.9	17.2%	1994	6
2009/2010	711	13,586	19.1	22,374	31.5	18.1%	1994	6
2008/2009	687	13,394	19.5	19,403	28.2	19.1%	1993	6
2007/2008	662	13,080	19.8	16,434	24.8	19.0%	1992	4
2006/2007	643	12,596	19.6	16,709	26.0	19.1%	1991	5
2005/2006	643	12,173	18.9	16,171	25.2	17.6%	1991	5
2004/2005	688	11,480	16.6			17.9%	1991	4
2003/2004	673	11,177	16.3			17.0%	1990	3
2002/2003	612	10,706	17.5			16.8%	1990	5
2001/2002	586	10,430	17.8			19.5%	1988	1
2000/2001	587	10,800	18.4			21.3%	1987	1

\*\*including TK – 2nd grade Frontier students

## Jackson School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Chromebooks / iPads
2023/2024	496	15,020	30.3	n/a yet	n/a yet	13.5%	2004	10 / 2
2022/2023	459	15,830	34.5	17,644	38.4	13.6%	2002	5 / 4
2021/2022	479	15,629	32.6	15,806	33.0	14.1%	2002	5 / 4
2020/2021*	402	15,573	38.7	14,193	35.3	14.3%	2001	5 / 4
2019/2020*	459	15,516	34.4	13,294	29.0	14.4%	2001	5 / 4
2018/2019	483	15,191	31.5	17,251	35.7	14.6%	2000	5 / 4
2017/2018	461	15,051	32.7	16,454	35.7	14.4%	2000	5 / 9
2016/2017	463	15,131	32.7	16,411	35.4	16.7%	1999	5 / 4
2015/2016	434	14,816	34.1	16,460	37.9	17.2%	1998	5 / 4
2014/2015	420	15,029	35.8	15,337	36.5	17.9%	1998	5
2013/2014	410	14,840	36.2	11,678	28.5	18.1%	1997	5
2012/2013	452	14,558	32.2	15,571	34.4	18.8%	1996	5
2011/2012	424	14,422	34.0	14,130	31.3	19.3%	1996	5
2010/2011	411	14,082	34.3	12,569	30.6	19.3%	1995	5
2009/2010	417	14,449	34.7	10,438	25.0	19.3%	1994	5
2008/2009	420	14,269	34.0	10,628	25.3	18.5%	1994	5
2007/2008	460	14,035	30.5	11,248	24.5	18.0%	1993	5
2006/2007	437	14,150	32.4	11,272	25.8	19.3%	1993	5
2005/2006	427	13,758	32.2	10,742	25.2	17.1%	1993	5
2004/2005	590	13,271	22.5			17.2%	1992	6
2003/2004	574	12,844	22.3			17.1%	1992	5
2002/2003	698	12,124	17.4			16.9%	1991	5
2001/2002	700	11,200	16			15.7%	1989	2
2000/2001	670	11,390	17			18.5%	1988	2

## Lake Forest School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Computers / Chromebooks
2023/2024	414	15,201	36.7	n/a yet	n/a yet	6.6%	2004	0 / 7 + 3 iPads
2022/2023	454	15,360	33.8	13,247	29.2	6.5%	2004	0 / 9 + 7 iPads
2021/2022	449	15,485	34.5	10,201	22.7	6.5%	2003	0 / 9 + 7 iPads
2020/2021*	359 / 574 **	15,426	33.1	12,289	34.2	6.6%	2002	0 / 9 + 7 iPads
2019/2020*	456	15,368	33.7	10,988	24.1	6.7%	2002	0 / 9 + 7 iPads
2018/2019	409	15,339	37.5	13,513	33.0	6.6%	2001	0 / 9 + 6 iPads
2017/2018	425	15,200	35.8	13,922	32.8	7.8%	2000	0 / 10 + 6 iPads
2016/2017	457	15,308	33.5	15,351	33.6	7.7%	1999	0 / 10 + 6 iPads
2015/2016	437	14,916	34.1	15,836	36.2	7.7%	1998	0 / 10
2014/2015	430	14,599	34.0	14,888	34.6	7.9%	1997	4
2013/2014	430	13,830	32.2	14,401	33.5	7.9%	1996	4
2012/2013	444	13,048	29.4	11,678	26.3	5.3%	1996	4
2011/2012	491	13,783	28.1	15,691	32.0	8.4%	1995	4
2010/2011	515	13,714	26.6	13,861	26.9	8.9%	1995	4
2009/2010	539	12,797	23.7	14,768	23.7	8.9%	1994	4
2008/2009	561	13,030	23.2	15,544	27.7	8.9%	1994	4
2007/2008	593	13,217	22.3	15,291	25.8	8.2%	1993	4
2006/2007	600	13,446	22.4	14,754	24.6	8.2%	1993	4
2005/2006	606	13,397	22.1	17,466	28.8	8.7%	1992	4
2004/2005	632	12,815	20.2			9.1%	1992	3
2003/2004	636	12,792	20.1			7.6%	1992	3
2002/2003	802	12,384	15.4			5.9%	1992	3
2001/2002	734	11,156	15.2			6.1%	1990	2

\*\*including 3<sup>rd</sup> – 5<sup>th</sup> grade Frontier students

## Lakeview School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Computers / Chromebooks
2023/2024	536	13,434	25.1	n/a yet	n/a yet	14.0%	2007	6 / 2
2022/2023	542	14,052	25.9	18,752	34.6	14.6%	2006	6 / 0
2021/2022	539	14,287	26.5	18,703	34.7	15.3%	2005	6 / 2
2020/2021*	413	14,613	35.4	18,935	45.8	16.0%	2004	6 / 2
2019/2020*	560	14,939	26.7	17,585	31.4	16.8%	2004	6 / 2
2018/2019	534	15,290	28.6	23,003	43.1	17.3%	2004	6 / 2
2017/2018	548	14,635	26.7	18,755	34.2	15.5%	2004	6 / 2
2016/2017	549	14,018	25.5	16,539	30.1	15.3%	2003	6 / 2
2015/2016	528	14,078	26.7	17,874	33.9	16.5%	2003	6 / <u>2</u>
2014/2015	549	13,414	24.4	18,117	33.0	15.7%	2002	6
2013/2014	588	12,431	21.1	18,041	30.7	22.2%	2002	6
2012/2013	600	11,625	19.4	19,036	31.7	21.2%	2001	6
2011/2012	588	11,012	18.7	18,832	32.0	23.4%	2001	6
2010/2011	607	10,625	17.5	18,376	30.3	23.2%	2001	6
2009/2010	626	9,478	15.1	18,799	30.0	21.2%	2000	4
2008/2009	566	8,062	14.2	17,175	30.3	20.6%	2000	3
2007/2008	502	6,637	13.2	13,988	27.9	16.7%	2000	5
2006/2007	420	4,859	11.6	12,311	29.3	16.5%	2000	5
2005/2006	307	4,222	13.8	8,530	27.8	16.6%	2000	5

## Rescue School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Chromebooks
2023/2024	502	12,619	25.1	n/a yet	n/a yet	13.8%	2004	10
2022/2023	495	12,905	26.1	17,406	35.2	14.0%	2003	5 / 4
2021/2022	503	12,468	24.8	16,757	33.3	14.4%	2003	6 / 4
2020/2021*	375	12,415	33.1	13,534	36.1	14.5%	2002	6 / 4
2019/2020*	465	12,361	26.6	13,626	29.3	14.5%	2001	6 / 4
2018/2019	479	12,359	25.8	17,678	36.9	14.4%	2001	6 / 2
2017/2018	447	12,175	27.2	18,570	41.5	14.6%	2000	6 / 4
2016/2017	446	12,132	27.2	18,494	41.4	14.3%	1999	6 / 4
2015/2016	430	12,167	28.3	17,979	41.8	13.6%	1998	6 / 4
2014/2015	398	12,341	31.0	16,577	41.7	13.6%	1997	6
2013/2014	391	12,055	30.8	15,108	38.6	13.4%	1996	6
2012/2013	390	11,952	30.7	14,364	36.8	13.6%	1996	6
2011/2012	398	11,927	30.0	14,043	35.3	13.2%	1995	6
2010/2011	415	11,911	28.7	15,234	36.7	12.6%	1995	6
2009/2010	425	11,922	28.0	13,761	32.4	13.0%	1994	6
2008/2009	462	12,603	27.3	15,797	34.2	13.1%	1993	5
2007/2008	508	12,204	24.0	10,872	21.0	13.3%	1992	10
2006/2007	504	11,757	23.3	16,096	32.0	16.2%	1992	10
2005/2006	503	11,151	22.2	14,526	28.9	16.3%	1991	10
2004/2005	485	10,361	21.4			11.5%	1991	12
2003/2004	419	9,684	23.1			11.2%	1990	12
2002/2003	589	9,539	16.2			10.6%	1990	8
2001/2002	557	9,023	16.2			11.4%	1989	2
2000/2001	525	8,662	16.5			11.5%	1989	2



## Marina Village School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Computers/ Chromebooks
2023/2024	737	12,037	16.3	n/a yet	n/a yet	13.6%	2001	6 / 20
2022/2023	734	13,063	17.8	6,697	9.1	12.6%	1999	6 / 20
2021/2022	741	12,224	16.5	4,863	6.6	12.9%	1998	6 chromebox
2020/2021	583	12,156	20.5	1,585	2.7	13.0%	1997	6 chromebox
2019/2020*	829	12,088	14.6	3,110	3.8	13.0%	1997	0 / 15
2018/2019	809	11,884	14.7	3,934	4.9	13.0%	1997	13 / 15
2017/2018	768	11,947	15.6	2,844	3.7	13.4%	1997	15 / 14
2016/2017	782	12,153	15.5	2,649	3.4	13.8%	1996	15 / 0
2015/2016	776	12,186	15.7	3,070	4.0	13.6%	1996	15 / 4
2014/2015	808	12,151	15.0	2,637	3.3	13.4%	1995	15
2013/2014	798	12,044	15.1	2,701	3.4	14.1%	1995	16
2012/2013	780	11,645	15.0	2,155	2.8	15.0%	1994	17
2011/2012	785	11,776	15.0	2,178	2.8	13.9%	1994	6
2010/2011	793	11,507	14.5	2,571	3.2	12.9%	1994	6
2009/2010	729	12,581	17.0	3,377	4.6	12.1%	1991	8
2008/2009	748	12,067	16.1	3,671	4.9	12.7%	1989	8
2007/2008	709	12,290	17.3	3,168	4.5	12.2%	1989	8
2006/2007	660	11,959	18.1	4,106	6.2	12.3%	1989	10
2005/2006	649	11,791	18.2	2,788	4.3	12.4%	1989	10
2004/2005	639	11,444	17.9			12.5%	1988	10
2003/2004	691	11,026	16.0			12.3%	1987	9
2002/2003	812	10,750	13.2			11.6%	1987	16
2001/2002	772	9,264	12.0			13.9%	1984	16
2000/2001	709	9,217	13.0			14.6%	1983	14

Middle school circulation statistics will traditionally be lower than elementary statistics due to a variety of factors.

## Pleasant Grove School Collection History:

	Student Population	Total Books in Collection	# of Books Per Student	Circulation Statistics	Avg. Circulation Per Student	% of Books in Paperback	Avg. Copyright Date	# of Student Chromebox/ Chromebooks
2023/2024	462	11,375	24.6	n/a yet	n/a yet	18.2%	2004	2 / 13
2022/2023	476	11,530	24.2	7,412	15.6	17.7%	2003	2 chromebox / 22
2021/2022	476	11,265	23.7	5,352	11.2	16.9%	2003	2 chromebox / 20
2020/2021*	394 / 653**	11,054	21.1	3,899	9.9	16.6%	2002	2 chromebox / 20
2019/2020*	486	10,842	22.5	5,062	10.4	16.4%	2002	2 chromebox / 20
2018/2019	513	10,480	20.4	7,613	14.8	15.6%	2002	0 / 22
2017/2018	555	10,332	18.6	9,986	18.0	15.8%	2002	2 / 13
2016/2017	574	10,000	17.4	10,302	18.6	15.8%	2001	2 / 13
2015/2016	610	9,771	16.0	5,529	9.0	14.8%	2001	12 / 0
2014/2015	603	9,539	15.8	4,145	6.9	15.0%	2001	12
2013/2014	611	9,041	14.8	5,971	9.8	15.0%	2000	14
2012/2013	626	8,873	14.2	4,808	7.7	14.7%	2000	15
2011/2012	647	8,140	12.6	3,841	6.1	12.6%	2000	15
2010/2011	664	7,950	12.0	4,116	6.2	6.6%	2000	12
2009/2010	665	7,699	11.5	3,289	4.9	7.0%	2000	12
2008/2009	682	7,129	10.5	4,083	6.0	5.6%	1999	15
2007/2008	667	6,864	10.3	3,846	5.8	5.2%	1999	18
2006/2007	658	5,965	9.1	3,115	4.7	5.0%	1998	9
2005/2006	636	5,465	8.6	2,645	4.2	4.9%	1998	4
2004/2005	624	4,641	7.4	3,149	5.0	3.2%	1997	4
2003/2004	655	3,346	5.1	1,904	2.9	1.0%	1999	4

\*\* including 259 Frontier students

Middle school circulation statistics will traditionally be lower than elementary statistics due to a variety of factors.

## BOARD FOCUS GOAL V: Financial Planning

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

<b>Community and School Site Funding Library Media Program Budget 2023-2024</b>							
	<b>Green Valley</b>	<b>Jackson</b>	<b>Lake Forest</b>	<b>Lakeview</b>	<b>Rescue</b>	<b>Marina Village</b>	<b>Pleasant Grove</b>
Site Funds District Funds (Follet Credit)	\$110		\$9,357.20 carryover			\$750	\$1,365 \$217
Book Fair	\$465	\$3,894	\$3,510	\$2,364	\$5,895		
Parent Organizations	\$300	*	\$5,000			\$3,000	\$500
Celebration/ Birthday Club		\$3,480		\$3,990	\$600		
Fundraiser	\$5,305			\$1,900		\$300	\$543
<b>TOTAL FUNDS</b>	\$6,180	\$7,374*	\$17,867	\$8,254	\$6,495	\$4,050	\$2,625
Students Served	350	459	454	542	495	734	476
How funds were spent	New books, reading incentives, book bins, games, coloring posters	New books, supplies rewards, organization/ storage, and decorations	Library furniture, new books, and posters	New books, library signage, displays, and decor	New books and subscription to Jr. Library Guild	New books, Battle of the Books (including lunch field trip), and student store incentives	New books and reading incentive plaque and prizes

## RUSD District Funding Library Media Program Budget

<u>Description:</u>		<u>2022 - 2023</u>	<u>2023-2024</u>
<b>Books other than Textbook:</b>	<b>Lost/Damaged Book Replacement Funds from parent reimbursements and books purchased for various reasons</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Supplies:</b>	<b>Book repair materials, library enhancement materials, magazine subscriptions, and miscellaneous library supplies</b>	<b>\$3500</b>	<b>\$3,500</b>
<b>Non-Capitalized Equipment:</b>	<b>Library equipment as needed</b>	<b>-0-</b>	<b>-0-</b>
<b>Travel &amp; Conference:</b>	<b>Bureau of Education library conferences and workshops; ie. What's New in Children's Literature and in Young Adult Literature</b>	<b>\$2,000*</b>	<b>-0-*</b>

**\*Paid with grant funds**

## EVALUATION

The long-range plan of the library media program focuses on providing both physical and intellectual access to informational, recreational and instructional resources from within and beyond the school. To evaluate whether the additional resources have a substantial impact on staff and students, the following is recommended:

1. Satisfaction with library services to be included on LCAP surveys for staff, students and parents.
2. Circulation statistics will be monitored to see if circulation increases with additional materials.
3. Sign-up sheets and class schedules will be reviewed to determine the number of classes using the library.
4. Re-evaluate the books per student ratio at the end of each year.

RESOURCES FOR PLANNING

## RESOURCES FOR PLANNING

**California Department of Education:** Barbara Jeffus, School Library Consultant, 916-319-0445.

**Implementing the Common Core State Standards: The Role of the School Librarian**

<http://www.achieve.org/files/CCSSLibrariansBrief-FINAL.pdf>

**California School Library Association Web site** offers links to key library documents, staff development opportunities, and more. Particularly helpful on this site for planning teams is **Good Ideas**, published annually to spotlight quality school library programs. Planning team visits to these programs can be extremely helpful. [www.schoollibrary.org](http://www.schoollibrary.org)

**Information Power: Building Partnerships for Learning** contains national standards for school library media centers, particularly as they pertain to student learning. Emphasis is placed on collaboration, leadership, and the use of technology. Call 800-545-2433, then press 7, or see [www.ala.org/aasl/ip\\_products.html](http://www.ala.org/aasl/ip_products.html).

***Literature for Science and Mathematics : Kindergarten Through Grade Twelve*** offers an annotated collection of recommended literature in the content areas of science and mathematics.

**A Planning Guide for Information Power: Building Partnerships for Learning with School Library Media Program Assessment Rubric for the 21st Century** is particularly helpful when the school library program is evaluated as part of the teaching and learning environment. Call 800-545-2433,

then press 7, or see [www.ala.org/aasl/ip\\_products.html](http://www.ala.org/aasl/ip_products.html) .

**School Library Media Impact Studies** provides evidence based on research studies conducted in Alaska, Colorado, and Pennsylvania in 2000 that students perform better on standardized tests when they have access to a well-stocked school library staffed with certificated school library media teachers. It is published by Colorado Library Research Studies (LRS) and is available online at [www.lrs.org/](http://www.lrs.org/).

**Standards and Guidelines for Strong School Libraries** by the California School Library Association. This 2004 publication brings together in text, tables, and bibliographies topics such as facilities, resources, staffing, and information literacy. To view the table of contents, sample pages, and ordering information see [www.schoollibrary.org](http://www.schoollibrary.org)

**California Reading List** located at <http://www.cde.ca.gov/ta/tg/sr/readinglist.asp>. This list is filled from the 2000 Recommended Readings list. It has not been updated since then and does not include the titles from the Mathematics and Science list.

**Recommended Literature: Kindergarten Through Grade Twelve** is a collection of outstanding literature for children and adolescents. The recommended titles reflect the quality and the complexity of the types of material students should be reading at school and outside of class.

New NETS (Nat'l Educational Technology Standards) from ISTE (Int'l Society for Technology in Education) for teachers.  
<http://www.iste.org/>

Model School Library Standards for California Public Schools were adopted by the State Board of Education in September 2010.

School Library Standards Supporting Common Core contain examples of Model School Library Standards supporting Common Cores State Standards (CCSS) in English Language Arts. <http://www.rescueusd.org/LibraryMedia>

The Library Standards on iTunes U now offers four narrated presentations: an overview, an analysis of the library standards and the Common Core State Standards, an introduction to the student standards, and an introduction to the program standards. Access the presentations through the Apple Store/iTunes U/K-12/California Department of Education.

Brokers of Expertise “the place where California educators go to get connected.” Best practices, strategies and resources are shared.

**ITEM#: 10a**

**DATE: December 12, 2023**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**     **AB1200 Disclosure-Classified Employees (CSEA)  
Tentative Agreement & Salary Schedules for 2023-24;**

**BACKGROUND:**

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

**STATUS:**

This document includes all known changes in costs based on current assignment and staffing for **Classified Employees (CSEA)** for the 2023-24 fiscal year. The District and **Classified Employees (CSEA)** have agreed that their salaries shall be increased by a total of 7.0% retroactive to July 1, 2023, paid within 60 days of Board approval.

**FISCAL IMPACT:**

The fiscal impact is included on the Collective Bargaining Disclosure.

**BOARD GOAL:**

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 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 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.

**RECOMMENDATION:**

District Staff recommends the Board of Trustees approve the Tentative Agreement with the **Classified Employees (CSEA)** of the Rescue Union School District and the AB1200 Disclosure.

CSEA Signature

RUSD Signature

CSEA Rep

Date: October 27, 2023



## TENTATIVE AGREEMENT

Between the

**RESCUE UNION SCHOOL DISTRICT (DISTRICT)**

and the

**California School Employees Association**

**and its Rescue Chapter 737 (CSEA)**

**October 27, 2023**



The Rescue Union School District (District) and California School Employees Association and its Rescue Chapter 737 (CSEA) jointly agree to the following in its entirety:

### **ARTICLE XV: Health Benefits**

#### **15.4 Opt-out/Cash in-lieu**

All employees may opt out of district provided medical benefits. If full-time employees (1.0 FTE) wish to participate in opt out/cash-in-lieu, they need to provide proof of medical insurance.

In-lieu of taking medical insurance provided through the District, the employee would receive cash-in-lieu up to \$2,000 annually, paid per pay period for each month of qualified coverage.

Employees who start the plan year opting-out of medical coverage and wish to participate in medical coverage after open enrollment due to a qualifying event may do so, and they will receive the monthly cap instead of the cash-in-lieu payment for the remainder of the coverage period. (Note: Deductions for the employee's portion of the premium for June and July medical coverage will be included in the remaining regular paychecks to ensure full payment by the May regular pay period for less than 12 month employees).

Employees who start the plan year with medical coverage and wish to opt out due to a qualifying event may do so, but they will not receive any cash-in-lieu for the remainder of the coverage period.

#### **15.5 Changes / Enrollment Period**

All changes to insurance plans, including the decision to opt-out, can only take place during the annual open enrollment period except for qualifying events.



All employees have the option to opt-out of health benefits during the open enrollment period.

#### 15.65 Termination of Employment

If any employee is covered by District health coverage and is vacating their employment with the District, they are eligible to continue their coverage per COBRA guidelines.

#### **ARTICLE XVI: Salary**

The Rescue Union School District Classified 2023-24 Salary Schedule (Addendum A) shall be increased by a total of 7.00% retroactive effective to July 1, 2023, and paid within 60 days of Board approval. This agreement is only applicable to members who are employed in RUSD as of Board approval. This agreement settles the 2023-2024 bargaining cycle.



# Rescue Union School District Classified Salary Schedule 2023-2024

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days (including paid holidays) next to each position.

## Step:

Established Classification (With Duty Days Inc. Holidays):	1	2	3	4	5	6-10	11-15	16-20	21-25	26
Yard Supervisor (193)	\$16.59	\$17.42	\$18.29	\$19.20	\$20.16	\$21.17	\$22.23	\$23.34	\$24.51	\$25.74
Lead Garden Coordinator (193)	\$16.59	\$17.42	\$18.29	\$19.20	\$20.16	\$21.17	\$22.23	\$23.34	\$24.51	\$25.74
Food Service Worker (193)	\$17.21	\$18.07	\$18.97	\$19.92	\$20.92	\$21.97	\$23.07	\$24.22	\$25.43	\$26.70
Health Office Aide (198)	\$17.52	\$18.40	\$19.32	\$20.29	\$21.30	\$22.37	\$23.49	\$24.66	\$25.89	\$27.18
Instructional Assistant Special Day Class (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Instructional Assistant General Ed (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Instructional Assistant Learning Center/RSP (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Itinerant Independence Facilitator (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
Behavior Support Instructional Assistant (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
PBIS Intervention Facilitator (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
Instructional Assistant Special Health Care Services (193)	\$19.15	\$20.11	\$21.12	\$22.18	\$23.29	\$24.45	\$25.67	\$26.95	\$28.30	\$29.72
Food Service Worker II - Cook (198)	\$20.63	\$21.66	\$22.74	\$23.88	\$25.07	\$26.32	\$27.64	\$29.02	\$30.47	\$31.99
Office Clerk (260)	\$19.15	\$20.11	\$21.12	\$22.18	\$23.29	\$24.45	\$25.67	\$26.95	\$28.30	\$29.72
Custodian (260)	\$20.97	\$22.02	\$23.12	\$24.28	\$25.49	\$26.76	\$28.10	\$29.51	\$30.99	\$32.54
Community/School Liaison (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Instructional Assistant Bilingual (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Library/Media Coordinator (215)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Media Technology Services Clerk (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Student Services Secretary (215)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Utility/Maintenance Technician (260)	\$21.70	\$22.79	\$23.93	\$25.13	\$26.39	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69
Bus Driver (192) (Additionally Work 3 8-Hour Days)	\$21.96	\$23.06	\$24.21	\$25.42	\$26.69	\$28.02	\$29.42	\$30.89	\$32.43	\$34.05
Dispatcher/Relief Bus Driver (240)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Lead Custodian (260)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Elementary School Secretary (220)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Middle School Secretary (225)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
School Secretary (Pre 2020-21) (240) - CLOSED	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Support Services Secretary (240)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Assistant Mechanic (240)	\$23.41	\$24.58	\$25.81	\$27.10	\$28.46	\$29.88	\$31.37	\$32.94	\$34.59	\$36.32
Bus Driver Trainer (240)	\$24.15	\$25.36	\$26.63	\$27.96	\$29.36	\$30.83	\$32.37	\$33.99	\$35.69	\$37.47
Account Technician (260)	\$24.64	\$25.87	\$27.16	\$28.52	\$29.95	\$31.45	\$33.02	\$34.67	\$36.40	\$38.22
Certified Occupational Therapist Aide (193)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Registered Behavior Technician (193)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Health Office Nurse (RN/LVN) (198)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Lead Maintenance Technician (260)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Nurse (RN/LVN) Instructional Assistant (198)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Lead Maintenance Technician- HVAC Emphasis (260)	\$30.94	\$32.49	\$34.11	\$35.82	\$37.61	\$39.49	\$41.46	\$43.53	\$45.71	\$48.00
Lead Mechanic (240)	\$32.19	\$33.80	\$35.49	\$37.26	\$39.12	\$41.08	\$43.13	\$45.29	\$47.55	\$49.93
Technology Support Specialist II (260)	\$32.19	\$33.80	\$35.49	\$37.26	\$39.12	\$41.08	\$43.13	\$45.29	\$47.55	\$49.93
Database Support Specialist (260)	\$33.76	\$35.45	\$37.22	\$39.08	\$41.03	\$43.08	\$45.23	\$47.49	\$49.86	\$52.35



# Rescue Union School District Classified Salary Schedule 2023-2024

Unused  
Positions

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days (including paid holidays) next to each position.

Established Classification (With Duty Days):	Step:													
	1	2	3	4	5	6-10	7	8	9	11-15	16-20	21-25	26+	
Braille Translator (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92	
Instructional Assistant Computer Lab (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92	
Sign Language Interpreter (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92	
Warehouse Person (240)	\$21.70	\$22.79	\$23.93	\$25.13	\$26.39	\$27.71	\$27.71	\$27.71	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69	
Accounts Payable Clerk (260)	\$24.64	\$25.87	\$27.16	\$28.52	\$29.95	\$31.45	\$31.45	\$31.45	\$31.45	\$33.02	\$34.67	\$36.40	\$38.22	
Mechanic (240)	\$27.99	\$29.39	\$30.86	\$32.40	\$34.02	\$35.72	\$35.72	\$35.72	\$35.72	\$37.51	\$39.39	\$41.36	\$43.43	
Accountant (260)	\$30.46	\$31.98	\$33.58	\$35.26	\$37.02	\$38.87	\$38.87	\$38.87	\$38.87	\$40.81	\$42.85	\$44.99	\$47.24	
Technology Support Specialist (260)	\$30.46	\$31.98	\$33.58	\$35.26	\$37.02	\$38.87	\$38.87	\$38.87	\$38.87	\$40.81	\$42.85	\$44.99	\$47.24	

.....

Board Approved:

2023-11-14 - add 7% effective 7-1-2023 (pending)

2022-12-13 - add Registered Behavior Technician

2022-11-15 - add 4.61% to 2021-22 salary schedule for a total 5.61% and increase benefit cap to tiers. Effective 7/1/2022

(see 1% increase approved 5/25/2021)

2022-08-09 ADD TECHNOLOGY SUPPORT SPECIALIST II, GARDEN COORDINATOR, AND PBIS INTERVENTION FACILITATOR

Board Approved: 03-08-2022

2022-03-05 - add 1% 2.53% added to 1% increase effect 07/07/2021

Board Approved: 05-25-2021

2021-05-25 - Yard Supervisor/Food Service Worker positions with steps under \$15.00 were increased to meet minimum wage requirements for 2022. These steps will be held at the same rate until any salary schedule increases are allocated that would allow for the original rate to increase over the minimum wage. - Effective 07/01/2021

2021-05-25 - Lead Mechanic added.

2021-05-25 - Mechanic position moved to page 2

2021-05-25 - 1.00% salary increase - Board Approved Eff 07/01/2021

2021-05-25 - 1.00% salary increase - Board Approved Eff 07/01/2022 (Two-Year Settlement)





# Rescue Union School District Classified Salary Schedule 2023-2024

# DRAFT

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

Established Classification (With Duty Days inc. Holidays):	Step:									
	1	2	3	4	5	6-10	11-15	16-20	21-25	26
Yard Supervisor (193)	\$16.59	\$17.42	\$18.29	\$19.20	\$20.16	\$21.17	\$22.23	\$23.34	\$24.51	\$25.74
Lead Garden Coordinator (193)	\$16.59	\$17.42	\$18.29	\$19.20	\$20.16	\$21.17	\$22.23	\$23.34	\$24.51	\$25.74
Food Service Worker (193)	\$17.21	\$18.07	\$18.97	\$19.92	\$20.92	\$21.97	\$23.07	\$24.22	\$25.43	\$26.70
Health Office Aide (198)	\$17.52	\$18.40	\$19.32	\$20.29	\$21.30	\$22.37	\$23.49	\$24.66	\$25.89	\$27.18
Instructional Assistant Special Day Class (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Instructional Assistant General Ed (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Instructional Assistant Learning Center/RSP (193)	\$18.22	\$19.13	\$20.09	\$21.09	\$22.14	\$23.25	\$24.41	\$25.63	\$26.91	\$28.26
Itinerant Independence Facilitator (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
Behavior Support Instructional Assistant (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
PBIS Intervention Facilitator (193)	\$18.65	\$19.58	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99	\$26.24	\$27.55	\$28.93
Instructional Assistant Special Health Care Services (193)	\$19.15	\$20.11	\$21.12	\$22.18	\$23.29	\$24.45	\$25.67	\$26.95	\$28.30	\$29.72
Office Clerk (260)	\$19.15	\$20.11	\$21.12	\$22.18	\$23.29	\$24.45	\$25.67	\$26.95	\$28.30	\$29.72
Food Service Worker II - Cook (198)	\$20.63	\$21.66	\$22.74	\$23.88	\$25.07	\$26.32	\$27.64	\$29.02	\$30.47	\$31.99
Custodian (260)	\$20.97	\$22.02	\$23.12	\$24.28	\$25.49	\$26.76	\$28.10	\$29.51	\$30.99	\$32.54
Community/School Liaison (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Instructional Assistant Bilingual (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Library/Media Coordinator (215)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Media Technology Services Clerk (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Student Services Secretary (215)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Utility/Maintenance Technician (260)	\$21.70	\$22.79	\$23.93	\$25.13	\$26.39	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69
Bus Driver (192) <i>(Additionally Work 3 8-Hour Days)</i>	\$21.96	\$23.06	\$24.21	\$25.42	\$26.69	\$28.02	\$29.42	\$30.89	\$32.43	\$34.05
Dispatcher/Relief Bus Driver (240)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Lead Custodian (260)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Elementary School Secretary (220)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Middle School Secretary (225)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
School Secretary <i>(Pre 2020-21) (240) - CLOSED</i>	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Support Services Secretary (240)	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14	\$30.60	\$32.13	\$33.74	\$35.43
Assistant Mechanic (240)	\$23.41	\$24.58	\$25.81	\$27.10	\$28.46	\$29.88	\$31.37	\$32.94	\$34.59	\$36.32
Bus Driver Trainer (240)	\$24.15	\$25.36	\$26.63	\$27.96	\$29.36	\$30.83	\$32.37	\$33.99	\$35.69	\$37.47
Account Technician (260)	\$24.64	\$25.87	\$27.16	\$28.52	\$29.95	\$31.45	\$33.02	\$34.67	\$36.40	\$38.22
Certified Occupational Therapist Aide (193)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Registered Behavior Technician (193)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Health Office Nurse (RN/LVN) (198)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Lead Maintenance Technician (260)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Nurse (RN/LVN) Instructional Assistant (198)	\$26.47	\$27.79	\$29.18	\$30.64	\$32.17	\$33.78	\$35.47	\$37.24	\$39.10	\$41.06
Lead Maintenance Technician- HVAC Emphasis (260)	\$30.94	\$32.49	\$34.11	\$35.82	\$37.61	\$39.49	\$41.46	\$43.53	\$45.71	\$48.00
Lead Mechanic (240)	\$32.19	\$33.80	\$35.49	\$37.26	\$39.12	\$41.08	\$43.13	\$45.29	\$47.55	\$49.93
Technology Support Specialist II (260)	\$32.19	\$33.80	\$35.49	\$37.26	\$39.12	\$41.08	\$43.13	\$45.29	\$47.55	\$49.93
Database Support Specialist (260)	\$33.76	\$35.45	\$37.22	\$39.08	\$41.03	\$43.08	\$45.23	\$47.49	\$49.86	\$52.35



# Rescue Union School District Classified Salary Schedule 2023-2024

# DRAFT

# Unused Positions

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

## Step:

Established Classification (With Duty Days):	1	2	3	4	5	6-10	7	8	9	11-15	16-20	21-25	26+
Braille Translator (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Instructional Assistant Computer Lab (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Sign Language Interpreter (193)	\$21.23	\$22.29	\$23.40	\$24.57	\$25.80	\$27.09	\$27.09	\$27.09	\$27.09	\$28.44	\$29.86	\$31.35	\$32.92
Warehouse Person (240)	\$21.70	\$22.79	\$23.93	\$25.13	\$26.39	\$27.71	\$27.71	\$27.71	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69
Accounts Payable Clerk (260)	\$24.64	\$25.87	\$27.16	\$28.52	\$29.95	\$31.45	\$31.45	\$31.45	\$31.45	\$33.02	\$34.67	\$36.40	\$38.22
Mechanic (240)	\$27.99	\$29.39	\$30.86	\$32.40	\$34.02	\$35.72	\$35.72	\$35.72	\$35.72	\$37.51	\$39.39	\$41.36	\$43.43
Accountant (260)	\$30.46	\$31.98	\$33.58	\$35.26	\$37.02	\$38.87	\$38.87	\$38.87	\$38.87	\$40.81	\$42.85	\$44.99	\$47.24
Technology Support Specialist (260)	\$30.46	\$31.98	\$33.58	\$35.26	\$37.02	\$38.87	\$38.87	\$38.87	\$38.87	\$40.81	\$42.85	\$44.99	\$47.24

\*\*\*\*\*

## Board Approved:

2023-11-14 - add 7% effective 7-1-2023 (pending)

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2021.05.25 - 1.00% salary increase - Board Approved Eff 07/01/2021

2021.05.25 - 1.00% salary increase - Board Approved Eff 07/01/2022 (Two-Year Settlement)

**DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449**

**SELECT DISTRICT HERE:**

**Rescue School District**

The proposed agreement is a 1 year agreement that covers the period beginning 07/01/2023 and will be acted upon by the Governing Board at its meeting on December 12, 2023. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

**Bargaining Unit Group**

(Please use separate disclosure for each group)

Certificated

Classified

Confidential/Management

Other

Check one by marking with "x"	Cost of 1% *
<input type="checkbox"/>	\$ -
<input checked="" type="checkbox"/>	\$ 92,500
<input type="checkbox"/>	\$ -
<input type="checkbox"/>	\$ -

\* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

**A. Proposed Change in Compensation**

	Compensation	\$ Fiscal Impact of Proposed Agreement		
		Year 1 FY -	Year 2 FY -	Year 3 FY -
1	Salary Schedule - Increase(Decrease)	490,000		
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement		10,276	8,149
3	Other Compensation (complete description below)			
4	Statutory Benefits - Increase (Decrease) in STRS, PERS,FICA,WC,UI,Medicare, etc. (may be included in costs above or shown separately)	157,500	3,826	3,091
5	Health/Welfare Benefits - Increase (Decrease)			
6	Total Compensation	647,500	14,103	11,241
7	Total Number of Represented Employees			
8	Total Compensation Average Cost per Employee - Increase (Decrease)	-	-	-

%		
Year 1 FY -	Year 2 FY -	Year 3 FY -
Cost of 1%:	\$ 92,500	
5.30%	0.00%	0.00%
0.00%	0.11%	0.09%
0.00%	0.00%	0.00%
1.70%	0.04%	0.03%
0.00%	0.00%	0.00%
7.01%	0.15%	0.12%

- 9 Other Compensation - Increase (Decrease)  
 (Stipends, Bonuses, etc.) Provide Description Below

None

- 10 Were any additional steps, columns, or ranges added to the schedules?

YES

NO

If YES, please explain below

- 11 Does this bargaining group have a negotiated cap for Health and Welfare benefits?

YES

NO

If YES, please indicate the cap amount.

\$9,132.60 - \$10,332.60

- A. Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

Effective 7/1/2023, the salary schedule will increase 7.0% for Classified staff.

- B. Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

none

- C. What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

none

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

none

- E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

none

- F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)?** An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes, for current and first subsequent year, however by the 2nd subsequent year, the district will no longer be deficit spending

- G. Source of funding for proposed agreement.**

Current year:

General funds (LCFF)

How will ongoing cost of the proposed agreement be funded in future years?

General funds (LCFF)

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

n/a

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

- H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance**

other funds can support the increase



**G. Impact of Proposed Agreement on Current Year Unrestricted Reserves**

## 1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 49,183,121
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district	\$ 1,475,494
<i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 5,493,317
b. General Fund budgeted Unrestricted Unappropriated amount	\$ -
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
<b>e. Total District budgeted Unrestricted reserves</b>	<b>\$ 5,493,317</b>

## 3. Do Unrestricted reserves meet the state minimum standard amount?

Yes ☒ No ☐

**IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2

*If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.*

**Current Year 1: 2023-24**

	(Col. 1) Latest Board- approved budget before settlement (as of _June 2023_)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions 1st Interim adj	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	37,457,480		1,103,191	38,560,671
Remaining Revenues (8100-8799)	10,078,029		2,256,940	12,334,969
<b>TOTAL REVENUES</b>	<b>47,535,509</b>			<b>50,895,640</b>
EXPENDITURES				
1000 Certificated Salaries	19,270,337		1,590,123	20,860,459
2000 Classified Salaries	7,748,158	490,000	(43,730)	8,194,428
3000 Employee Benefits	11,099,373	157,500	244,174	11,501,047
4000 Books and Supplies	1,878,273		578,496	2,456,768
5000 Services and Operating Expenses	4,951,525		1,706,522	6,658,047
6000 Capital Outlay	1,776,670		1,902,425	3,679,095
7000 Other	1,580,868		2,462	1,583,330
<b>TOTAL EXPENDITURES</b>	<b>48,305,203</b>	<b>647,500</b>	<b>5,980,471</b>	<b>54,933,174</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(769,694)</b>			<b>(4,037,534)</b>
Other Sources and Transfers In				-
Other Uses and Transfers Out	230,418		473,178	703,596
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,000,112)</b>	<b>-</b>	<b>(473,178)</b>	<b>(4,741,130)</b>
<b>BEGINNING BALANCE</b>	<b>16,317,745</b>			<b>16,317,745</b>
<b>ENDING BALANCE</b>	<b>15,317,633</b>			<b>11,576,615</b>

## IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

In accordance with E.C. 42142

Year 2: <u>2024-25</u>				Year 3: <u>2025-26</u>			
(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions 1st Interim Adj	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions 1st Interim Adj	(Col. 12) Total impact on budget (col. 9+10+11)
38,497,500		1,133,289	39,630,789	39,752,170		1,382,388	41,134,558
7,603,110		904,272	8,507,382	7,587,731		866,106	8,453,837
46,100,610			48,138,171	47,339,901			49,588,395
19,620,706		1,454,129	21,074,835	19,736,014		1,468,351	21,204,365
7,948,972	10,276	420,783	8,380,031	8,048,666	8,149	515,409	8,564,074
11,334,986	3,826	375,485	11,714,297	11,356,440	3,091	540,686	11,897,127
2,162,820		30,723	2,193,544	1,628,299		20,245	1,648,544
4,913,505		988,424	5,901,930	4,872,871		41,884	4,914,755
106,400		-	106,400	106,400		-	106,400
1,511,595		(1,809)	1,509,786	1,511,595		(1,809)	1,509,786
47,598,984	14,103	3,267,736	50,880,822	47,260,285	11,241	2,584,766	49,845,052
(1,498,374)			(2,742,651)	79,615			(256,657)
			-				-
			-				-
(1,498,374)	-	-	(2,742,651)	79,615	-	-	(256,657)
11,576,615			11,576,615	8,833,964			8,833,964
10,078,241			8,833,964	8,913,579			8,577,307

**Certification No. 1**

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Assistant Superintendent of Business Services for the Rescue School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Rescue CSEA Chapter during the term of the agreement effective July 1, 2023.

☒ The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.

☐ N/A - No budget revisions necessary.

\_\_\_\_\_  
District Superintendent (Signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assistant Superintendent of Business Services (Signature)

\_\_\_\_\_  
Date

**Certification #2**

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

\_\_\_\_\_  
District Superintendent or Designee (Signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lisa Donaldson

\_\_\_\_\_  
530-677-4461

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on December 12, 2023, took action to approve the proposed agreement with the Bargaining Unit.

\_\_\_\_\_  
President (or Clerk), Governing Board (Signature)

\_\_\_\_\_  
Date

**ITEM#: 11a**  
**DATE: December 12, 2023**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:      Fiscal Year 2023-24 1<sup>st</sup> Interim Budget Update**

**BACKGROUND:**

All California school districts are required to submit a First 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 1<sup>st</sup> Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the 2023-2024 and 2024-2025 fiscal years. By 2025-2026, the District will no longer be deficit spending. The 1st 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 1<sup>st</sup> Interim Budget projects deficit spending in 2023-2024 and 2024-2025, the district will not deficit spend in 2025-2026 and will maintain the board guidelines of 10% Economic Uncertainty Reserves all three (3) years.

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 District Staff recommends the Board of Trustees approve the 1<sup>st</sup> Interim update to the Fiscal Year 2023-2024 Budget as a positive certification.



# Rescue Union School District

## 2023-24 1<sup>st</sup> Interim Update

December 12, 2023



### 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

## 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 2024** - Second Interim Budget
- ✦ **June 2024** - June Budget Update (with 2023-24 budget adoption)
- ✦ **September 2024** - Unaudited Actual Financials
- ✦ **December 2024** - Audit Report





# 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. This presentation is a user-friendly summary of the 2023-24 First Interim Report.

- 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.



# 2023-24

## 1<sup>st</sup> Interim Budget

### ■ This revision includes:

- Updated budget assumptions
  - Multi-year budget assumptions
  - Including updated attendance and enrollment
  - Historical Enrollment and Attendance
- Updated revenues
- Updated expenditures
- 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 March 2024





# Multi-Year Assumptions

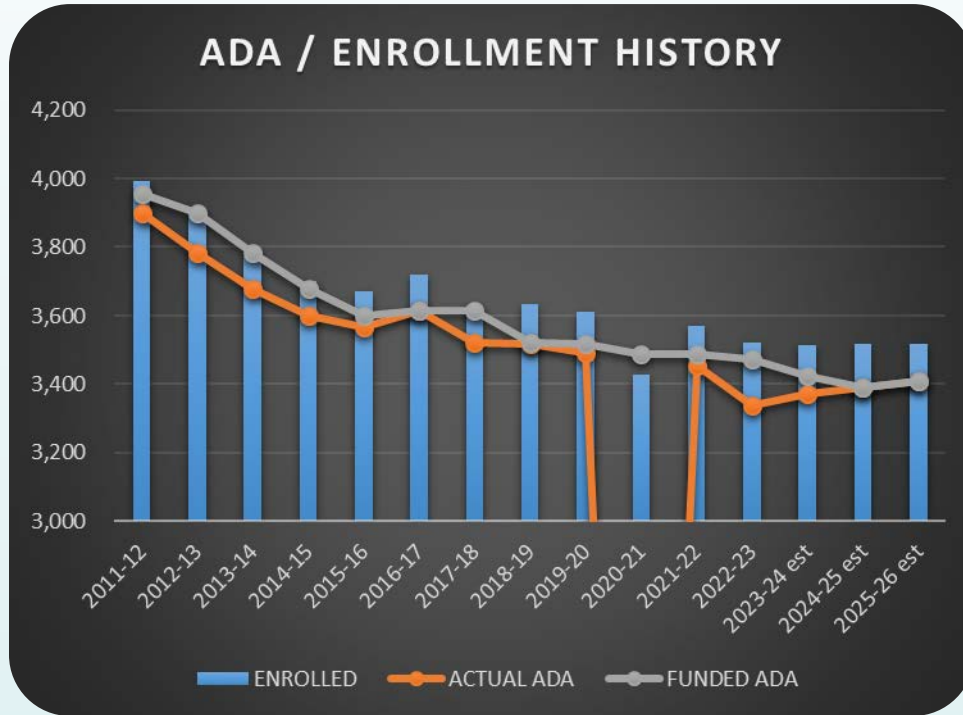
ASSUMPTIONS	2023-24	2024-25	2025-26
<u>COLA</u>	8.22%	3.94%	4.02%
<u>ENROLLED /</u> <u>ADA</u>	3,518 / 3,370.06	3,518 / 3,388.60	3,518 / 3,407.23
<u>FUNDED</u> <u>ADA</u>	3,422.64	3,388.60	3,407.23
<u>UPC %</u>	18.70%	17.89%	17.74%
<u>STRS RATE /</u> <u>PERS RATE</u>	19.10% / 26.68%	19.10% / 27.70%	19.10% / 28.30%
<u>NEGOTIATION</u> <u>STATUS</u>	SETTLED	NOT SETTLED	NOT SETTLED
<u>ONE-TIME</u> <u>FUNDS</u>	EEF - Year 3 \$188k	EEF - Year 4 \$188k	EEF - Year 5 \$188k
		Est Retirees: 4	Est Retirees: 4

CARES: Coronavirus Aid, Relief and Economic Security

EEF: Educator Effectiveness Funding



# RUSD Enrollment History



School Districts receive funding on the greater of current or prior year average daily attendance (ADA), with some annual adjustments. Beginning 2022-23, we can also use a 3 year average for ADA. Rescue will be funded on the three year average in 2022-23 and 2023-24. Beginning 2024-25, we expect to be funded on current year ADA.



# General Fund

Rescue Union District Financial Status Comparison 2023-24										
	b	c	d	e	f	g	h	i	j	k
		<u>Budget Adoption</u> <u>2023-24</u>			<u>1st Interim Budget</u> <u>2023-24</u>			<u>Compare</u> <u>Budget Adoption to 1st Interim</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	37,457,480	-	37,457,480	38,560,671	-	38,560,671	1,103,191	-	1,103,191
8	Federal Revenue (8100-8299)	-	747,641	747,641	-	889,860	889,860	-	142,219	142,219
9	Other State Revenue (8300-8599)	946,973	3,965,193	4,912,166	975,242	4,760,176	5,735,418	28,269	794,983	823,252
10	Other Local Revenue (8600-8799)	2,142,451	2,275,771	4,418,222	2,386,026	3,323,665	5,709,691	243,575	1,047,894	1,291,469
11	Total Revenue	40,546,904	6,988,605	47,535,509	41,921,939	8,973,702	50,895,640	1,375,035	1,985,097	3,360,131
12										
13	Expenditure Detail									
14	Certificated	16,584,107	2,686,230	19,270,337	17,443,575	3,416,884	20,860,459	859,468	730,654	1,590,123
15	Classified	5,223,750	2,524,408	7,748,158	5,575,849	2,618,579	8,194,428	352,099	94,171	446,270
16	Employee benefits	6,907,872	4,191,501	11,099,373	6,587,157	4,913,890	11,501,047	(320,715)	722,389	401,674
17	Books & Supplies	800,858	1,077,414	1,878,273	852,192	1,604,576	2,456,768	51,334	527,162	578,496
18	Service, Other Operating	2,438,912	2,512,613	4,951,525	2,543,304	4,114,743	6,658,047	104,392	1,602,130	1,706,522
19	Capital Outlay	1,676,670	100,000	1,776,670	1,676,670	2,002,425	3,679,095	-	1,902,425	1,902,425
20	Other Outgo	274,270	1,347,329	1,621,599	274,270	1,349,529	1,623,799	-	2,200	2,200
21	Indirect Costs	(179,414)	138,683	(40,731)	(251,965)	211,496	(40,469)	(72,551)	72,813	262
22	Total Expenditures	33,727,024	14,578,179	48,305,203	34,701,051	20,232,123	54,933,174	974,027	5,653,944	6,627,971
23										
24	Excess/(Deficiency)	6,819,880	(7,589,574)	(769,694)	7,220,887	(11,258,421)	(4,037,534)	401,008	(3,668,847)	(3,267,839)
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	230,418		230,418	703,596		703,596	473,178	-	473,178
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(6,211,299)	6,211,299	-	(7,658,187)	7,658,187	-	(1,446,888)	1,446,888	-
32	Total Other Sources/Uses	(6,441,717)	6,211,299	(230,418)	(8,361,783)	7,658,187	(703,596)	(1,920,066)	1,446,888	(473,178)
33										
34	Net Inc/Dcr to Fund Balance	378,163	(1,378,275)	(1,000,112)	(1,140,895)	(3,600,235)	(4,741,130)	(1,519,058)	(2,221,960)	(3,741,018)
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	9,619,467	5,698,166	15,317,633	8,100,409	3,476,206	11,576,615	(1,519,058)	(2,221,960)	(3,741,018)

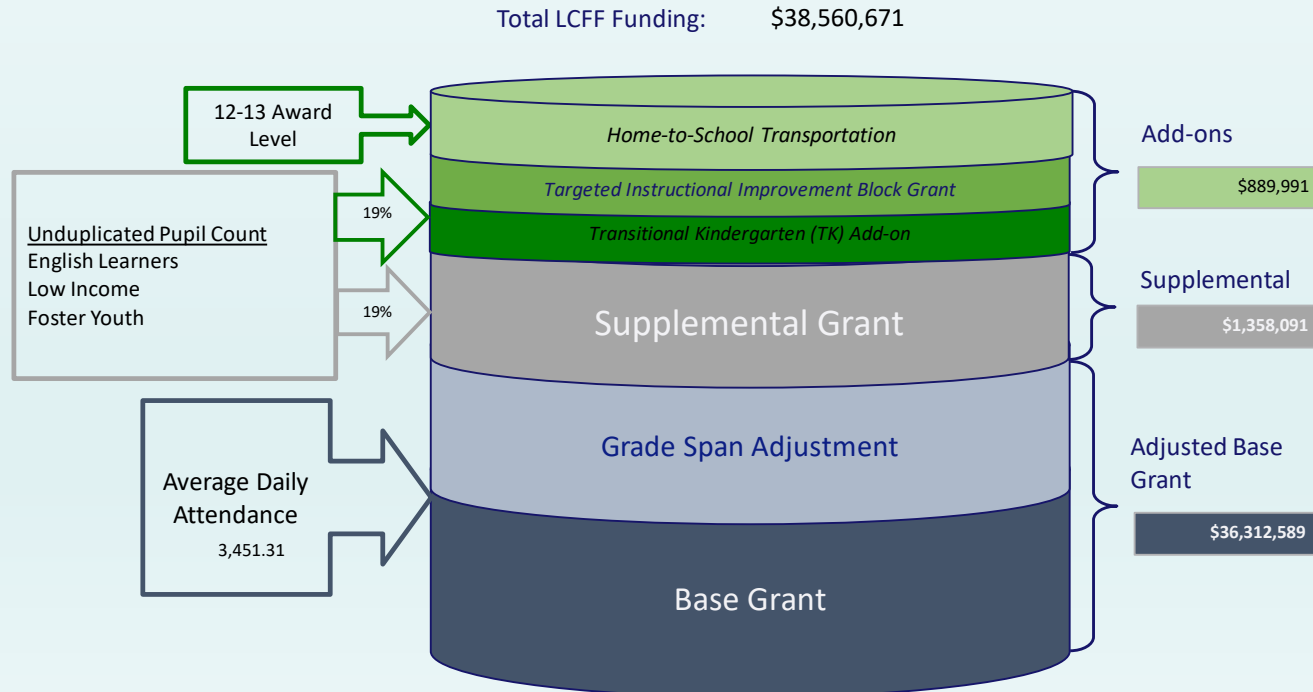




# 2023-24

## 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 (Rescue not eligible).
- Home to school transportation and TIIG are both funded at 2012-13 funding level
  - ⊕ Beginning 2022-23 transportation will be increased by the LCFF COLA and funded at no less than 60% of transportation expenditures (excluding capital outlay).





# 2023-24

## Revenue Changes since Adopted Budget

	<b>Budget Adoption 2023-24</b>	<b>1st Interim 2023-24</b>	<b><u>Compare Budget Adoption to 1st Interim</u></b>
<b>Revenue Detail</b>	TOTAL UNRESTRICTED/ RESTRICTED	TOTAL UNRESTRICTED/ RESTRICTED	CHANGE
LCFF Sources (8010-8099)	37,457,480	38,560,671	1,103,191
Federal Revenue (8100-8299)	747,641	889,860	142,219
Other State Revenue (8300-8599)	4,912,166	5,735,418	823,252
Other Local Revenue (8600-8799)	4,418,222	5,709,691	1,291,469
<b>Total Revenue</b>	<b>47,535,509</b>	<b>50,895,640</b>	<b>3,360,131</b>

**LCFF** \$1,103,191

- Increased COLA from 5.1% to 8.22%

**Federal** \$142,219

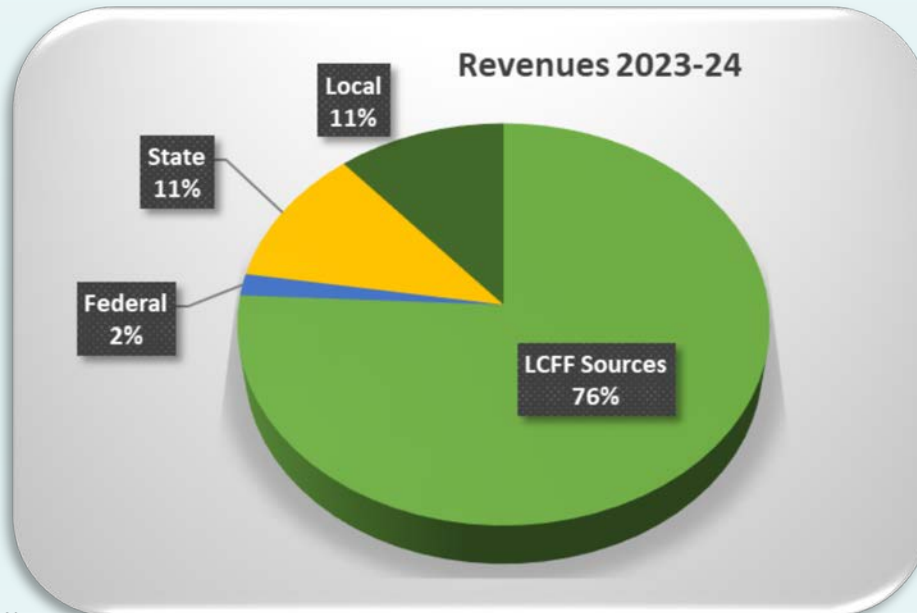
- \$120k COVID carry-over
- \$20k Title III

**State** \$823,252

- \$150k Universal Pre-K
- \$40k Early Interv Grant
- \$143k Art/Music Grant
- \$85k Learning Recovery
- \$430 Prop 28 VAPA

**Local** \$1,291,469

- \$684k Education Connectivity Grant
- \$235k Interest
- \$250k Donations
- \$80k CTEIG (Career Tech)





2023-24

## Expenditure Changes since Adopted Budget

### Salaries/Benefits - \$2,438,067

- \$2.2 mil Negotiations
- \$110 SPED TOSA
- \$50K District Counselor
- \$35 Add'l MV Counselor
- \$290k Prop 28 Estimate

### Books/Supplies - \$578,496

- \$130k Universal Pre-k Grant
- \$78k Prop 28 Estimate
- \$450k Donations

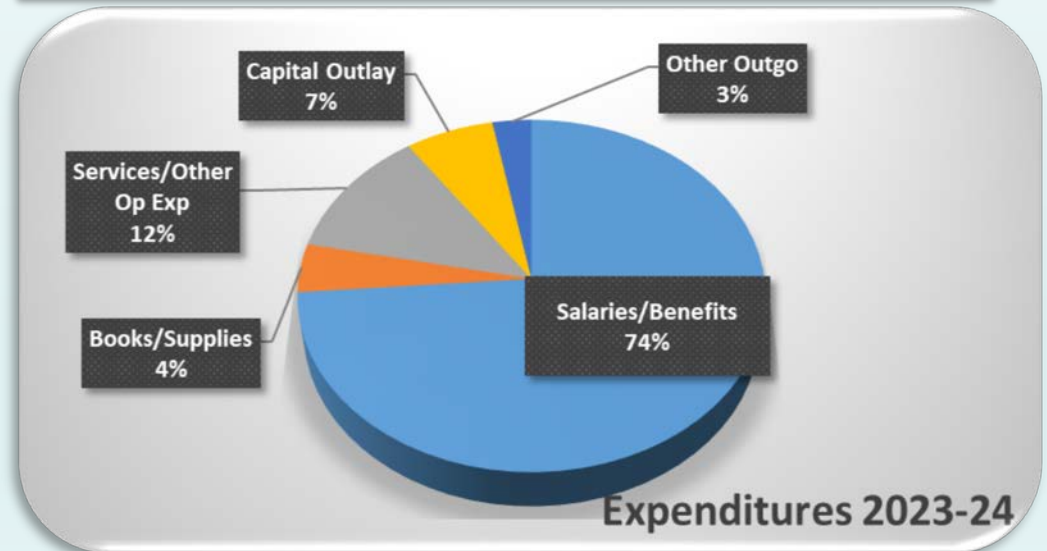
### Services/Contracts - \$1,706,522

- \$1.1 mil Residential Placements
- \$380k Site Budget Donations
- \$312k Contracted Employees  
(IIFs, Behaviorist, Psych)

### Capital Outlay - \$1,902,425

- \$680k Chromebooks (Ed Tech Grant)
- \$457k All Abilities Playground
- \$500k PG Kitchen Remodel
- \$108k PG Gym HVAC
- \$95k Emergency Radios

	<u>Budget Adoption</u> <u>2023-24</u>	<u>1st Interim</u> <u>2023-24</u>	<u>Compare</u> <u>Budget</u> <u>Adoption to</u> <u>1st Interim</u>
Expenditure Detail	TOTAL UNRESTRICTED/ RESTRICTED	TOTAL UNRESTRICTED/ RESTRICTED	CHANGE
Certificated	19,270,337	20,860,459	1,590,123
Classified	7,748,158	8,194,428	446,270
Employee benefits	11,099,373	11,501,047	401,674
Books & Supplies	1,878,273	2,456,768	578,496
Service, Other Operating	4,951,525	6,658,047	1,706,522
Capital Outlay	1,776,670	3,679,095	1,902,425
Other Outgo	1,621,599	1,623,799	2,200
Indirect Costs	(40,731)	(40,469)	262
<b>Total Expenditures</b>	<b>48,305,203</b>	<b>54,933,174</b>	<b>6,627,971</b>



\*Salaries/Benefits are 81% when adjusted for Residential placements, capital outlay, and contracted staff





# Multi-Year Projections

## Unrestricted only

### Line E. NET INCREASE (DECREASE)

Although 2023-24 and 2024-25 indicate we are deficit spending, by 2025-26, we will no longer be deficit spending.



Rescue Union School District Multi-Year Projected Budget					
2023-24 1ST INTERIM MYP		E 2023-24	H 2023-24	L 2024-25	P 2025-26
		Adopted Budget	1st INTERIM	1st INTERIM	1st INTERIM
		Unrestricted	Unrestricted	Unrestricted	Unrestricted
COLA		5.10%	8.22%	3.94%	3.29%
LCFF Enrollment		3,518	3,518	3,518	3,518
LCFF ADA:		3,422.64	3,422.64	3,391.50	3,410.13
UPC %		18.70%	18.70%	17.89%	17.74%
<b>A. REVENUE:</b>					
LCFF Sources	8010-8099	37,457,480	38,560,671	39,630,789	41,134,558
Federal Revenue	8100-8299	-	-	-	-
Other State Revenue	8300-8599	946,973	975,242	975,242	975,242
Local Revenue	8600-8799	2,142,451	2,386,026	311,675	295,603
<b>TOTAL REVENUE</b>		<b>40,546,904</b>	<b>41,921,939</b>	<b>40,917,706</b>	<b>42,405,403</b>
<b>B. EXPENDITURES:</b>					
Certificated Salaries	1000-1999	16,584,107	17,443,575	17,827,548	17,972,078
Classified Salaries	2000-2999	5,223,750	5,575,849	5,831,722	6,015,766
Benefits	3000-3999	6,907,872	6,587,157	6,920,071	7,812,265
Books & Supplies	4000-4999	800,858	852,192	1,318,926	829,276
Services	5000-5999	2,438,912	2,543,304	2,434,465	2,435,650
Capital Outlay	6000-6599	1,676,670	1,676,670	6,400	6,400
Other Outgo	7100-7299	274,270	274,270	274,270	274,270
Direct Support/Indirect Cos	7300-7399	(179,414)	(251,965)	(334,711)	(263,493)
<b>TOTAL EXPENDITURES</b>		<b>33,727,024</b>	<b>34,701,051</b>	<b>34,278,692</b>	<b>35,082,213</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>6,819,880</b>	<b>7,220,887</b>	<b>6,639,014</b>	<b>7,323,190</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	230,418	703,596	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	(6,211,299)	(7,658,187)	(7,487,591)	(6,815,567)
<b>TOTAL SOURCES/USES</b>		<b>(6,441,717)</b>	<b>(8,361,783)</b>	<b>(7,487,591)</b>	<b>(6,815,567)</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>378,163</b>	<b>(1,140,895)</b>	<b>(848,576)</b>	<b>507,623</b>
<b>BEGINNING BALANCE</b>		<b>9,241,304</b>	<b>9,241,304</b>	<b>8,100,409</b>	<b>7,251,832</b>
Audit adj		-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>9,241,304</b>	<b>9,241,304</b>	<b>8,100,409</b>	<b>7,251,832</b>
<b>PROJECTED ENDING BALANCE</b>		<b>9,619,467</b>	<b>8,100,409</b>	<b>7,251,832</b>	<b>7,759,456</b>



# Multi-Year Projections Total U/R and Rest



Rescue Union School District Multi-Year Projected Budget					
2023-24 1ST INTERIM MYP		G 2023-24 Adopted Budget Total	J 2023-24 1st INTERIM Total	N 2024-25 1st INTERIM Total	R 2025-26 1st INTERIM Total
COLA		5.10%	8.22%	3.94%	3.29%
LCFF Enrollment		3,518	3,518	3,518	3,518
LCFF ADA:		3,422.64	3,422.64	3,391.50	3,410.13
UPC %		18.70%	18.70%	17.89%	17.74%
<b>A. REVENUE:</b>					
LCFF Sources	8010-8099	37,457,480	38,560,671	39,630,789	41,134,558
Federal Revenue	8100-8299	747,641	889,860	628,130	610,069
Other State Revenue	8300-8599	4,912,166	5,735,418	5,172,433	5,153,020
Local Revenue	8600-8799	4,418,222	5,709,691	2,706,819	2,690,747
<b>TOTAL REVENUE</b>		<b>47,535,509</b>	<b>50,895,640</b>	<b>48,138,171</b>	<b>49,588,395</b>
<b>B. EXPENDITURES:</b>					
Certificated Salaries	1000-1999	19,270,337	20,860,459	21,074,835	21,204,365
Classified Salaries	2000-2999	7,748,158	8,194,428	8,380,031	8,564,074
Benefits	3000-3999	11,099,373	11,501,047	11,714,297	11,897,127
Books & Supplies	4000-4999	1,878,273	2,456,768	2,193,544	1,648,544
Services	5000-5999	4,951,525	6,658,047	5,901,930	4,914,755
Capital Outlay	6000-6599	1,776,670	3,679,095	106,400	106,400
Other Outgo	7100-7299	1,621,599	1,623,799	1,550,255	1,550,255
Direct Support/Indirect Cos	7300-7399	(40,731)	(40,469)	(40,469)	(40,469)
<b>TOTAL EXPENDITURES</b>		<b>48,305,203</b>	<b>54,933,174</b>	<b>50,880,822</b>	<b>49,845,052</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>(769,694)</b>	<b>(4,037,534)</b>	<b>(2,742,651)</b>	<b>(256,657)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	230,418	703,596	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	-	-	-	-
<b>TOTAL SOURCES/USES</b>		<b>(230,418)</b>	<b>(703,596)</b>	<b>-</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>(1,000,112)</b>	<b>(4,741,130)</b>	<b>(2,742,651)</b>	<b>(256,657)</b>
<b>BEGINNING BALANCE</b>		<b>16,317,745</b>	<b>16,317,745</b>	<b>11,576,615</b>	<b>8,833,964</b>
Audit adj		-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>16,317,745</b>	<b>16,317,745</b>	<b>11,576,615</b>	<b>8,833,964</b>
<b>PROJECTED ENDING BALANCE</b>		<b>15,317,633</b>	<b>11,576,615</b>	<b>8,833,964</b>	<b>8,577,307</b>



# 2023-24 1ST INTERIM MYP

## Rescue Union School District Multi-Year Projected Budget

	G 2023-24	J 2023-24	N 2024-25	R 2025-26
	Adopted Budget	1st INTERIM	1st INTERIM	1st INTERIM
	Total	Total	Total	Total
G. COMPONENTS OF THE ENDING BALANCE:				
a) Nonspendable				
Revolving Cash	6,250	6,500	6,500	6,500
Stores	-	-	-	-
Prepaid expenses	-	-	-	-
All Others	-	-	-	-
b) Restricted	5,698,166	3,476,206	1,582,132	817,851
Expanded Learning Opportunities (ELOP) RS 2600	695,760	519,127	292,494	30,860
Educator Effectiveness RS 6266	627,066	438,404	249,742	-
Lottery Instructional Materials RS 6300	917,923	790,385	621,829	453,272
ERMHS RS 6546	301	27,289	22,361	59,882
CTEIG RS 9054	268,083	-	-	-
Early Intervention RS 6547	388,843	377,174	325,506	273,837
COVID Expanded Learning	137,989	-	-	-
Learning Recovery Emer Grant RS 7435	803,732	393,024	-	-
Medi-Cal Billing	-	43,772	-	-
TUPE	-	2,029	-	-
Arts & Music Block Grant RS 6762	1,596,682	885,001	70,200	-
c) Committed				
Stabilization Arrangements				
Other Commitments	4,759,655	2,530,232	2,173,285	2,768,451
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
U/R Lottery - Instr Supplies / Textbook Adopt	1,271,533	1,263,715	698,019	632,323
MAA - Health services	87,800	86,300	63,368	40,436
Emergency Facility Needs	600,000	132,425	-	-
Safety Improvements	-	50,000	-	-
CalPERS/CalSTRS	650,000	-	-	-
SPED residential reserve	-	-	-	1,000,000
Declining Enrollment Mitigation	1,800,322	647,792	1,061,899	745,692
d) Assigned	-	-	-	-
Assigned Descriptions:	-	-	-	-
e) Unassigned				
Reserve for Economic Uncertainties 10%	4,853,562	5,563,677	5,072,047	4,984,505
Unassigned/Unappropriated	-	-	-	-
Ending Fund Balance	15,317,633	11,576,615	8,833,964	8,577,307





# Future Budget Considerations



- Enrollment updates and impacts to LCFF
- January Budget proposal and the COLA estimates
  - ⊕ *If COLA is 2% in 2024-25, that will reduce our LCFF revenue \$1.6 mil*
  - ⊕ *If COLA is 2% in 2025-26, that will further reduce our LCFF revenue \$2 mil*
- One-Time Funding
  - ⊕ Educator Effectiveness
  - ⊕ Art, Music, and Instructional Materials Discretionary Grant
  - ⊕ Learning Recovery Grant
- We will need to explore how to fund priorities after the one-time funds have been expended:
  - ⊕ Training
  - ⊕ Staff
  - ⊕ Supplies
- Negotiations for 2024-25





# Questions?



Rescue Union School District  
Multi-Year Projected Budget

2023-24 1ST 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
		Budget Adoption	Budget Adoption	Budget Adoption	1st INTERIM	1st INTERIM	1st INTERIM	J - G	1st INTERIM	1st INTERIM	1st INTERIM	N - J	1st INTERIM	1st INTERIM	1st INTERIM	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
COLA		5.10%			8.22%				3.94%				3.29%			
LCFF Enrollment		3,518			3,518				3,518				3,518			
LCFF ADA:		3,422.64			3,422.64				3,391.50				3,410.13			
UPC %		18.70%			18.70%				17.89%				17.74%			
A. REVENUE:																
LCFF Sources	8010-8099	37,457,480	-	37,457,480	38,560,671	-	38,560,671	1,103,191	39,630,789	-	39,630,789	1,070,118	41,134,558	-	41,134,558	1,503,769
Federal Revenue	8100-8299	-	747,641	747,641	-	889,860	889,860	142,219	-	628,130	628,130	(261,730)	-	610,069	610,069	(18,061)
Other State Revenue	8300-8599	946,973	3,965,193	4,912,166	975,242	4,760,176	5,735,418	823,252	975,242	4,197,191	5,172,433	(562,986)	975,242	4,177,778	5,153,020	(19,413)
Local Revenue	8600-8799	2,142,451	2,275,771	4,418,222	2,386,026	3,323,665	5,709,691	1,291,469	311,675	2,395,144	2,706,819	(3,002,872)	295,603	2,395,144	2,690,747	(16,072)
TOTAL REVENUE		40,546,904	6,988,605	47,535,509	41,921,939	8,973,702	50,895,640	3,360,131	40,917,706	7,220,465	48,138,171	(2,757,470)	42,405,403	7,182,992	49,588,395	1,450,224
B. EXPENDITURES:																
Certificated Salaries	1000-1999	16,584,107	2,686,230	19,270,337	17,443,575	3,416,884	20,860,459	1,590,123	17,827,548	3,247,287	21,074,835	214,376	17,972,078	3,232,287	21,204,365	129,530
Classified Salaries	2000-2999	5,223,750	2,524,408	7,748,158	5,575,849	2,618,579	8,194,428	446,270	5,831,722	2,548,308	8,380,031	185,602	6,015,766	2,548,308	8,564,074	184,044
Benefits	3000-3999	6,907,872	4,191,501	11,099,373	6,587,157	4,913,890	11,501,047	401,674	6,920,071	4,794,226	11,714,297	213,251	7,812,265	4,084,861	11,897,127	182,829
Books & Supplies	4000-4999	800,858	1,077,414	1,878,273	852,192	1,604,576	2,456,768	578,496	1,318,926	874,618	2,193,544	(263,225)	829,276	819,269	1,648,544	(545,000)
Services	5000-5999	2,438,912	2,512,613	4,951,525	2,543,304	4,114,743	6,658,047	1,706,522	2,434,465	3,467,464	5,901,930	(756,117)	2,435,650	2,479,105	4,914,755	(987,174)
Capital Outlay	6000-6599	1,676,670	100,000	1,776,670	1,676,670	2,002,425	3,679,095	1,902,425	6,400	100,000	106,400	(3,572,695)	6,400	100,000	106,400	-
Other Outgo	7100-7299	274,270	1,347,329	1,621,599	274,270	1,349,529	1,623,799	2,200	274,270	1,275,985	1,550,255	(73,544)	274,270	1,275,985	1,550,255	-
Direct Support/Indirect Costs	7300-7399	(179,414)	138,683	(40,731)	(251,965)	211,496	(40,469)	262	(334,711)	294,242	(40,469)	-	(263,493)	223,024	(40,469)	-
TOTAL EXPENDITURES		33,727,024	14,578,179	48,305,203	34,701,051	20,232,123	54,933,174	6,627,971	34,278,692	16,602,130	50,880,822	(4,052,352)	35,082,213	14,762,839	49,845,052	(1,035,771)
C. EXCESS ( DEFICIENCY)		6,819,880	(7,589,574)	(769,694)	7,220,887	(11,258,421)	(4,037,534)	(3,267,839)	6,639,014	(9,381,665)	(2,742,651)	1,294,882	7,323,190	(7,579,847)	(256,657)	2,485,995
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7610-7629	230,418	-	230,418	703,596	-	703,596	473,178	-	-	-	(703,596)	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(6,211,299)	6,211,299	-	(7,658,187)	7,658,187	-	-	(7,487,591)	7,487,591	-	-	(6,815,567)	6,815,567	-	-
TOTAL SOURCES/USES		(6,441,717)	6,211,299	(230,418)	(8,361,783)	7,658,187	(703,596)	(473,178)	(7,487,591)	7,487,591	-	-	703,596	(6,815,567)	6,815,567	-
E. NET INCREASE (DECREASE)		378,163	(1,378,275)	(1,000,112)	(1,140,895)	(3,600,235)	(4,741,130)	(3,741,018)	(848,576)	(1,894,075)	(2,742,651)	1,998,478	507,623	(764,280)	(256,657)	2,485,995
BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,100,409	3,476,206	11,576,615	(4,741,130)	7,251,832	1,582,132	8,833,964	(2,742,651)
Audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F. RESTATED BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,100,409	3,476,206	11,576,615	(4,741,130)	7,251,832	1,582,132	8,833,964	(2,742,651)
PROJECTED ENDING BALANCE		9,619,467	5,698,166	15,317,633	8,100,409	3,476,206	11,576,615	(3,741,018)	7,251,832	1,582,132	8,833,964	(2,742,651)	7,759,456	817,851	8,577,307	(256,657)
1,271,533																
G. COMPONENTS OF THE ENDING BALANCE:																
a) Nonspendable																
Revolving Cash		6,250		6,250	6,500		6,500	250	6,500		6,500	-	6,500		6,500	-
Stores		-		-	-		-	-	-		-	-	-		-	-
Prepaid expenses		-		-	-		-	-	-		-	-	-		-	-
All Others		-		-	-		-	-	-		-	-	-		-	-
b) Restricted			5,698,166	5,698,166		3,476,206	3,476,206	(2,221,960)		1,582,132	1,582,132	(1,894,075)		817,851	817,851	(764,280)
Expanded Learning Opportunities (ELOP) RS 2600			695,760	695,760		519,127	519,127	(176,633)		292,494	292,494	(226,633)		30,860	30,860	(261,633)
Educator Effectiveness RS 6266			627,066	627,066		438,404	438,404	(188,662)		249,742	249,742	(188,662)				(249,742)
Lottery Instructional Materials RS 6300			917,923	917,923		790,385	790,385	(127,538)		621,829	621,829	(168,556)		453,272	453,272	(168,556)
ERMHS RS 6546			301	301		27,289	27,289	(27,289)		22,361	22,361	(4,928)		59,882	59,882	37,521
CTEIG RS 9054			268,083	268,083		-	-	(268,083)		-	-	-		-	-	-
Early Intervention RS 6547			388,843	388,843		377,174	377,174	(11,669)		325,506	325,506	(51,669)		273,837	273,837	(51,669)
COVID Expanded Learning			137,989	137,989		-	-	(137,989)		-	-	-		-	-	-
Learning Recovery Emer Grant RS 7435			803,732	803,732		393,024	393,024	(410,708)		-	-	(393,024)		-	-	-
Medi-Cal Billing			-	-		43,772	43,772	(43,772)		-	-	(43,772)		-	-	-
TUPE			-	-		2,029	2,029	(2,029)		-	-	(2,029)		-	-	-
Arts & Music Block Grant RS 6762			1,596,682	1,596,682		885,001	885,001	(711,680)		70,200	70,200	(814,801)		-	-	(70,200)
c) Committed																
Stabilization Arrangements																
Other Commitments		4,759,655		4,759,655	2,530,232		2,530,232	(2,229,423)	2,173,285		2,173,285	(356,946)	2,768,451		2,768,451	595,165
Liability - Compensated Absences		150,000		150,000	150,000		150,000	-	150,000		150,000	-	150,000		150,000	-
Liability - H/W Prior Year adjust		200,000		200,000	200,000		200,000	-	200,000		200,000	-	200,000		200,000	-
U/R Lottery - Instr Supplies / Textbook Adopt		1,271,533		1,271,533	1,263,715		1,263,715	(7,818)	698,019		698,019	(565,696)	632,323		632,323	-
MAA - Health services		87,800		86,300	86,300		86,300	(1,500)	63,368		63,368	(22,932)	40,436		40,436	-
Emergency Facility Needs		600,000		600,000	132,425		132,425	(467,575)	-		-	(132,425)	-		-	-
Safety Improvements		-		-	50,000		50,000	(50,000)	-		-	(50,000)	-		-	-
CalPERS/CalSTRS		650,000		650,000	-		-	(650,000)	-		-	-	-		-	-
SPED residential reserve		-		-	-		-	-	-		-	-	1,000,000		-	-
Declining Enrollment Mitigation		1,800,322		1,800,322	647,792		647,792	(1,152,530)	1,061,899		1,061,899	414,107	745,692		745,692	-
d) Assigned		-		-	-		-	-	-		-	-	-		-	-
Assigned Descriptions:																
e) Unassigned																
Reserve for Economic Uncertainties 10%		4,853,562		4,853,562	5,563,677	-	5,563,677	710,115	5,072,047	-	5,072,047	(491,630)	4,984,505	-	4,984,505	(87,542)
Unassigned/Unappropriated		-		-	-		-	-	-		-	-	-		-	-
Ending Fund Balance		9,619,467	5,698,166	15,317,633	8,100,409	3,476,206	11,576,615	(1,511,595)	7,251,832	1,582,132	8,833,964	(4,993,673)	7,759,456	817,851	8,577,307	(1,020,937)

ALL FUNDS SUMMARY 2023-24 1st 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	50,895,640	2,704,416	410,000	2,512,332		910,000	2,199,123	-	59,631,511
Expenditures	54,933,174	3,062,765	617,627	3,598,090		14,000	2,199,123	878,539	65,303,318
Excess/Deficiencies	(4,037,534)	(358,349)	(207,627)	(1,085,758)	-	896,000	-	(878,539)	(5,671,806)
Transfers In					703,596			878,539	1,582,135
Transfers Out	703,596		162,635			715,904			1,582,135
Other Sources									
Net Increase/Decrease	(4,741,130)	(358,349)	(370,262)	(1,085,758)	703,596	180,096	-	-	(5,671,806)
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	11,576,615	2,135,193	2,254,880	3,036,047	703,596	10,471,580	2,352,048	28,295	32,558,254

## Rescue School District

4	Beginning	1	2	3	4	5	6	7	8	9	10	11	12	13
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2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	37,457,480.00	37,457,480.00	9,844,650.33	38,560,671.00	1,103,191.00	2.9%
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	946,972.89	208,838.13	975,241.93	28,269.04	3.0%
4) Other Local Revenue		8600-8799	2,142,450.97	2,142,450.97	929,204.93	2,386,025.79	243,574.82	11.4%
5) TOTAL, REVENUES			40,546,903.86	40,546,903.86	10,982,693.39	41,921,938.72		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,584,106.60	16,584,106.60	7,057,785.09	17,443,574.99	(859,468.39)	-5.2%
2) Classified Salaries		2000-2999	5,223,750.37	5,223,750.37	2,022,723.65	5,575,849.06	(352,098.69)	-6.7%
3) Employee Benefits		3000-3999	6,907,871.84	6,907,871.84	2,852,998.60	6,587,156.52	320,715.32	4.6%
4) Books and Supplies		4000-4999	800,858.32	800,858.32	334,704.73	852,192.34	(51,334.02)	-6.4%
5) Services and Other Operating Expenditures		5000-5999	2,438,912.06	2,438,912.06	1,101,946.83	2,543,303.73	(104,391.67)	-4.3%
6) Capital Outlay		6000-6999	1,676,669.54	1,676,669.54	12,710.10	1,676,669.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	274,270.00	274,270.00	95,907.00	274,270.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(179,414.38)	(179,414.38)	0.00	(251,964.88)	72,550.50	-40.4%
9) TOTAL, EXPENDITURES			33,727,024.35	33,727,024.35	13,478,776.00	34,701,051.30		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,819,879.51	6,819,879.51	(2,496,082.61)	7,220,887.42		
<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	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
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)	(6,211,299.03)	0.00	(7,658,186.59)	(1,446,887.56)	23.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,441,716.62)	(6,441,716.62)	0.00	(8,361,782.59)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			378,162.89	378,162.89	(2,496,082.61)	(1,140,895.17)		
<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	9,619,466.89		8,100,408.83		
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	4,759,404.89		2,530,231.65		
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	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		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 - INSTR 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		
d) Assigned								
Other Assignments		9780	0.00	4,853,562.00		0.00		
RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780		4,853,562.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,853,562.00	0.00		5,563,677.18		
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	14,111,059.00	5,704,679.00	15,214,250.00	1,103,191.00	7.8%

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)
Education Protection Account State Aid - Current Year		8012	9,342,370.00	9,342,370.00	2,415,487.00	9,333,193.00	(9,177.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,483.00	82,483.00	0.00	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	1,330,530.33	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,086.00	250,086.00	259,205.45	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	1.00	1.00	5,152.75	9,244.00	9,243.00	924,300.0%
Supplemental Taxes		8044	417,924.00	417,924.00	123,178.21	417,924.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,231,159.00	1,231,159.00	0.00	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	6,417.59	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	37,558,189.00	9,844,650.33	38,661,446.00	1,103,257.00	2.9%
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)	(100,709.00)	0.00	(100,775.00)	(66.00)	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	37,457,480.00	9,844,650.33	38,560,671.00	1,103,191.00	2.9%
<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						

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 II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	110,568.00	125,584.00	125,584.00	15,016.00	13.6%
Lottery - Unrestricted and Instructional Materials		8560	633,428.09	633,428.09	27,889.13	646,681.13	13,253.04	2.1%
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	55,365.00	202,976.80	0.00	0.0%
TOTAL, OTHER STATE REVENUE			946,972.89	946,972.89	208,838.13	975,241.93	28,269.04	3.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								

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 Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	170,000.00	170,000.00	44,215.17	170,000.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	126,205.07	250,000.00	234,000.00	1,462.5%
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	92,954.66	85,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,871,450.97	1,871,450.97	113,481.03	1,881,025.79	9,574.82	0.5%
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						
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%

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 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	2,142,450.97	929,204.93	2,386,025.79	243,574.82	11.4%
TOTAL, REVENUES			40,546,903.86	40,546,903.86	10,982,693.39	41,921,938.72	1,375,034.86	3.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,035,752.98	14,035,752.98	5,962,313.21	14,646,173.53	(610,420.55)	-4.3%
Certificated Pupil Support Salaries		1200	805,002.25	805,002.25	343,276.53	925,423.40	(120,421.15)	-15.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,649,211.37	1,649,211.37	734,122.02	1,769,138.06	(119,926.69)	-7.3%
Other Certificated Salaries		1900	94,140.00	94,140.00	18,073.33	102,840.00	(8,700.00)	-9.2%
TOTAL, CERTIFICATED SALARIES			16,584,106.60	16,584,106.60	7,057,785.09	17,443,574.99	(859,468.39)	-5.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	370,753.49	370,753.49	153,980.61	410,271.85	(39,518.36)	-10.7%
Classified Support Salaries		2200	2,417,323.77	2,417,323.77	914,927.31	2,577,959.82	(160,636.05)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	437,523.00	437,523.00	195,061.26	468,147.00	(30,624.00)	-7.0%
Clerical, Technical and Office Salaries		2400	1,229,936.57	1,229,936.57	524,031.57	1,313,555.01	(83,618.44)	-6.8%
Other Classified Salaries		2900	768,213.54	768,213.54	234,722.90	805,915.38	(37,701.84)	-4.9%
TOTAL, CLASSIFIED SALARIES			5,223,750.37	5,223,750.37	2,022,723.65	5,575,849.06	(352,098.69)	-6.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,934,929.81	2,934,929.81	1,337,884.82	2,845,542.65	89,387.16	3.0%
PERS		3201-3202	1,283,688.62	1,283,688.62	501,423.51	1,014,214.96	269,473.66	21.0%
OASDI/Medicare/Alternative		3301-3302	648,248.48	648,248.48	248,357.54	701,490.32	(53,241.84)	-8.2%
Health and Welfare Benefits		3401-3402	1,495,623.53	1,495,623.53	521,275.38	1,442,341.76	53,281.77	3.6%
Unemployment Insurance		3501-3502	11,861.75	11,861.75	5,074.35	11,858.98	2.77	0.0%
Workers' Compensation		3601-3602	316,869.65	316,869.65	131,723.72	340,092.14	(23,222.49)	-7.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	216,650.00	216,650.00	107,259.28	231,615.71	(14,965.71)	-6.9%
TOTAL, EMPLOYEE BENEFITS			6,907,871.84	6,907,871.84	2,852,998.60	6,587,156.52	320,715.32	4.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	1,682.64	2,500.00	(2,500.00)	New
Books and Other Reference Materials		4200	6,560.96	6,560.96	1,865.39	5,628.17	932.79	14.2%
Materials and Supplies		4300	683,297.36	683,297.36	293,838.02	752,264.19	(68,966.83)	-10.1%
Noncapitalized Equipment		4400	111,000.00	111,000.00	37,318.68	91,799.98	19,200.02	17.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			800,858.32	800,858.32	334,704.73	852,192.34	(51,334.02)	-6.4%
<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	64,000.00	6,555.13	64,015.07	(15.07)	0.0%
Dues and Memberships		5300	49,860.00	49,860.00	38,773.74	49,860.00	0.00	0.0%
Insurance		5400-5450	189,523.65	189,523.65	166,594.88	189,523.65	0.00	0.0%
Operations and Housekeeping Services		5500	1,461,540.00	1,461,540.00	540,277.95	1,461,540.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,431.00	131,431.00	35,485.59	125,517.00	5,914.00	4.5%
Transfers of Direct Costs		5710	(30,614.00)	(30,614.00)	(13,739.35)	(49,118.42)	18,504.42	-60.4%

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	(16,360.13)	(16,360.13)	161.61	(16,360.13)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	437,531.54	437,531.54	259,544.21	566,326.56	(128,795.02)	-29.4%
Communications		5900	152,000.00	152,000.00	68,293.07	152,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,438,912.06	2,438,912.06	1,101,946.83	2,543,303.73	(104,391.67)	-4.3%
<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	12,710.10	1,676,669.54	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			1,676,669.54	1,676,669.54	12,710.10	1,676,669.54	0.00	0.0%
<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	95,907.00	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	95,907.00	274,270.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(138,683.38)	(138,683.38)	0.00	(211,495.88)	72,812.50	-52.5%
Transfers of Indirect Costs - Interfund		7350	(40,731.00)	(40,731.00)	0.00	(40,469.00)	(262.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(179,414.38)	(179,414.38)	0.00	(251,964.88)	72,550.50	-40.4%
TOTAL, EXPENDITURES			33,727,024.35	33,727,024.35	13,478,776.00	34,701,051.30	(974,026.95)	-2.9%
<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	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
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	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
<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)	(6,211,299.03)	0.00	(7,658,186.59)	(1,446,887.56)	23.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,211,299.03)	(6,211,299.03)	0.00	(7,658,186.59)	(1,446,887.56)	23.3%



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)			(6,441,716.62)	(6,441,716.62)	0.00	(8,361,782.59)	(1,920,065.97)	29.8%

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)
<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	747,640.87	549,256.50	889,860.04	142,219.17	19.0%
3) Other State Revenue		8300-8599	3,965,193.26	3,965,193.26	508,598.26	4,760,176.29	794,983.03	20.0%
4) Other Local Revenue		8600-8799	2,275,771.00	2,275,771.00	845,155.63	3,323,665.33	1,047,894.33	46.0%
5) TOTAL, REVENUES			6,988,605.13	6,988,605.13	1,903,010.39	8,973,701.66		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,686,229.99	2,686,229.99	1,131,229.31	3,416,884.30	(730,654.31)	-27.2%
2) Classified Salaries		2000-2999	2,524,407.89	2,524,407.89	866,717.12	2,618,579.15	(94,171.26)	-3.7%
3) Employee Benefits		3000-3999	4,191,500.93	4,191,500.93	682,294.64	4,913,890.13	(722,389.20)	-17.2%
4) Books and Supplies		4000-4999	1,077,414.46	1,077,414.46	515,454.13	1,604,575.99	(527,161.53)	-48.9%
5) Services and Other Operating Expenditures		5000-5999	2,512,613.33	2,512,613.33	756,807.48	4,114,743.24	(1,602,129.91)	-63.8%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	513,760.38	2,002,425.19	(1,902,425.19)	-1,902.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,347,329.00	1,347,329.00	(26,209.06)	1,349,529.00	(2,200.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	138,683.38	138,683.38	0.00	211,495.88	(72,812.50)	-52.5%
9) TOTAL, EXPENDITURES			14,578,178.98	14,578,178.98	4,440,054.00	20,232,122.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,589,573.85)	(7,589,573.85)	(2,537,043.61)	(11,258,421.22)		
<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	6,211,299.03	0.00	7,658,186.59	1,446,887.56	23.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,211,299.03	6,211,299.03	0.00	7,658,186.59		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,378,274.82)	(1,378,274.82)	(2,537,043.61)	(3,600,234.63)		
<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	5,698,166.25		3,476,206.44		
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	5,698,166.25		3,476,206.44		
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	280,527.00	292,628.00	290,257.00	9,730.00	3.5%
Special Education Discretionary Grants		8182	43,978.00	43,978.00	0.00	42,169.00	(1,809.00)	-4.1%
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	614.00	0.00	1,113.00	499.00	81.3%
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	165,477.00	51,001.00	176,747.05	11,270.05	6.8%
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	108,476.21	0.00	109,027.21	551.00	0.5%
Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	4,873.00	0.00	3,361.00	(1,512.00)	-31.0%
Title III, Part A, English Learner Program	4203	8290	13,804.59	13,804.59	2,375.00	31,538.87	17,734.28	128.5%
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	21,484.16	204.00	17,303.41	(4,180.75)	-19.5%
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	108,406.91	203,048.50	218,343.50	109,936.59	101.4%
TOTAL, FEDERAL REVENUE			747,640.87	747,640.87	549,256.50	889,860.04	142,219.17	19.0%
<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	322,425.14	42,703.23	294,415.23	(28,009.91)	-8.7%
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	3,642,768.12	465,895.03	4,465,761.06	822,992.94	22.6%
TOTAL, OTHER STATE REVENUE			3,965,193.26	3,965,193.26	508,598.26	4,760,176.29	794,983.03	20.0%
<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	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		
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	242,213.00	246,732.88	1,260,738.33	1,018,525.33	420.5%
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	2,033,558.00	598,422.75	2,062,927.00	29,369.00	1.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,275,771.00	2,275,771.00	845,155.63	3,323,665.33	1,047,894.33	46.0%
TOTAL, REVENUES			6,988,605.13	6,988,605.13	1,903,010.39	8,973,701.66	1,985,096.53	28.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,808,539.12	1,808,539.12	736,991.03	2,485,997.83	(677,458.71)	-37.5%
Certificated Pupil Support Salaries		1200	541,016.24	541,016.24	259,078.00	578,061.53	(37,045.29)	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	292,174.63	292,174.63	131,175.28	308,324.94	(16,150.31)	-5.5%
Other Certificated Salaries		1900	44,500.00	44,500.00	3,985.00	44,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,686,229.99	2,686,229.99	1,131,229.31	3,416,884.30	(730,654.31)	-27.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,370,347.56	1,370,347.56	412,889.15	1,404,491.57	(34,144.01)	-2.5%
Classified Support Salaries		2200	911,695.16	911,695.16	359,552.37	957,961.17	(46,266.01)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	61,800.75	61,800.75	27,552.51	66,126.00	(4,325.25)	-7.0%
Clerical, Technical and Office Salaries		2400	146,183.40	146,183.40	50,326.60	152,579.64	(6,396.24)	-4.4%
Other Classified Salaries		2900	34,381.02	34,381.02	16,396.49	37,420.77	(3,039.75)	-8.8%
TOTAL, CLASSIFIED SALARIES			2,524,407.89	2,524,407.89	866,717.12	2,618,579.15	(94,171.26)	-3.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,790,506.25	2,790,506.25	226,622.69	3,194,080.46	(403,574.21)	-14.5%
PERS		3201-3202	619,951.11	619,951.11	216,020.54	936,381.07	(316,429.96)	-51.0%
OASDI/Medicare/Alternative		3301-3302	223,996.71	223,996.71	72,100.94	231,039.03	(7,042.32)	-3.1%
Health and Welfare Benefits		3401-3402	447,954.39	447,954.39	131,958.87	427,765.66	20,188.73	4.5%
Unemployment Insurance		3501-3502	2,565.78	2,565.78	1,007.66	2,691.02	(125.24)	-4.9%
Workers' Compensation		3601-3602	73,576.69	73,576.69	28,890.49	77,177.43	(3,600.74)	-4.9%
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	32,950.00	32,950.00	5,693.45	44,755.46	(11,805.46)	-35.8%
TOTAL, EMPLOYEE BENEFITS			4,191,500.93	4,191,500.93	682,294.64	4,913,890.13	(722,389.20)	-17.2%
<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	414,412.00	221,683.98	411,067.00	3,345.00	0.8%
Books and Other Reference Materials		4200	0.00	0.00	18,870.62	49,799.14	(49,799.14)	New
Materials and Supplies		4300	399,035.39	399,035.39	126,898.23	911,136.51	(512,101.12)	-128.3%
Noncapitalized Equipment		4400	263,967.07	263,967.07	148,001.30	232,573.34	31,393.73	11.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,077,414.46	1,077,414.46	515,454.13	1,604,575.99	(527,161.53)	-48.9%
<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	152,441.18	55,107.11	153,950.00	(1,508.82)	-1.0%
Dues and Memberships		5300	500.00	500.00	455.00	655.00	(155.00)	-31.0%
Insurance		5400-5450	22,296.90	22,296.90	12,699.09	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	515,300.00	117,615.28	362,870.00	152,430.00	29.6%
Transfers of Direct Costs		5710	30,614.00	30,614.00	13,739.35	49,118.42	(18,504.42)	-60.4%
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	1,776,811.25	556,849.07	3,511,202.92	(1,734,391.67)	-97.6%
Communications		5900	650.00	650.00	342.58	650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,512,613.33	2,512,613.33	756,807.48	4,114,743.24	(1,602,129.91)	-63.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	497,653.38	556,000.00	(556,000.00)	New
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	15,257.00	458,892.00	(458,892.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	850.00	987,533.19	(887,533.19)	-887.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	513,760.38	2,002,425.19	(1,902,425.19)	-1,902.4%
<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	(26,209.06)	1,233,816.00	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	43,978.00	43,978.00	0.00	42,169.00	1,809.00	4.1%
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	69,535.00	0.00	73,544.00	(4,009.00)	-5.8%
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	1,347,329.00	(26,209.06)	1,349,529.00	(2,200.00)	-0.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	138,683.38	138,683.38	0.00	211,495.88	(72,812.50)	-52.5%
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	138,683.38	0.00	211,495.88	(72,812.50)	-52.5%
TOTAL, EXPENDITURES			14,578,178.98	14,578,178.98	4,440,054.00	20,232,122.88	(5,653,943.90)	-38.8%
<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	6,211,299.03	0.00	7,658,186.59	1,446,887.56	23.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,211,299.03	6,211,299.03	0.00	7,658,186.59	1,446,887.56	23.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,211,299.03	6,211,299.03	0.00	7,658,186.59	(1,446,887.56)	-23.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	37,457,480.00	37,457,480.00	9,844,650.33	38,560,671.00	1,103,191.00	2.9%
2) Federal Revenue		8100-8299	747,640.87	747,640.87	549,256.50	889,860.04	142,219.17	19.0%
3) Other State Revenue		8300-8599	4,912,166.15	4,912,166.15	717,436.39	5,735,418.22	823,252.07	16.8%
4) Other Local Revenue		8600-8799	4,418,221.97	4,418,221.97	1,774,360.56	5,709,691.12	1,291,469.15	29.2%
5) TOTAL, REVENUES			47,535,508.99	47,535,508.99	12,885,703.78	50,895,640.38		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,270,336.59	19,270,336.59	8,189,014.40	20,860,459.29	(1,590,122.70)	-8.3%
2) Classified Salaries		2000-2999	7,748,158.26	7,748,158.26	2,889,440.77	8,194,428.21	(446,269.95)	-5.8%
3) Employee Benefits		3000-3999	11,099,372.77	11,099,372.77	3,535,293.24	11,501,046.65	(401,673.88)	-3.6%
4) Books and Supplies		4000-4999	1,878,272.78	1,878,272.78	850,158.86	2,456,768.33	(578,495.55)	-30.8%
5) Services and Other Operating Expenditures		5000-5999	4,951,525.39	4,951,525.39	1,858,754.31	6,658,046.97	(1,706,521.58)	-34.5%
6) Capital Outlay		6000-6999	1,776,669.54	1,776,669.54	526,470.48	3,679,094.73	(1,902,425.19)	-107.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,621,599.00	1,621,599.00	69,697.94	1,623,799.00	(2,200.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,731.00)	(40,731.00)	0.00	(40,469.00)	(262.00)	0.6%
9) TOTAL, EXPENDITURES			48,305,203.33	48,305,203.33	17,918,830.00	54,933,174.18		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(769,694.34)	(769,694.34)	(5,033,126.22)	(4,037,533.80)		
<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	230,417.59	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
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)	(230,417.59)	0.00	(703,596.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000,111.93)	(1,000,111.93)	(5,033,126.22)	(4,741,129.80)		
<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	15,317,633.14		11,576,615.27		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,698,166.25	5,698,166.25		3,476,206.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,759,404.89	4,759,404.89		2,530,231.65		
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	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		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 - INSTR 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		
d) Assigned								
Other Assignments		9780	0.00	4,853,562.00		0.00		
RESERVE FOR ECONOMIC UNCERTAINTIES	0000	9780		4,853,562.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,853,562.00	0.00		5,563,677.18		
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	14,111,059.00	5,704,679.00	15,214,250.00	1,103,191.00	7.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	9,342,370.00	9,342,370.00	2,415,487.00	9,333,193.00	(9,177.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,483.00	82,483.00	0.00	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	1,330,530.33	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,086.00	250,086.00	259,205.45	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	1.00	1.00	5,152.75	9,244.00	9,243.00	924,300.0%
Supplemental Taxes		8044	417,924.00	417,924.00	123,178.21	417,924.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,231,159.00	1,231,159.00	0.00	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	6,417.59	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	37,558,189.00	9,844,650.33	38,661,446.00	1,103,257.00	2.9%
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)	(100,709.00)	0.00	(100,775.00)	(66.00)	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	37,457,480.00	9,844,650.33	38,560,671.00	1,103,191.00	2.9%
<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	280,527.00	292,628.00	290,257.00	9,730.00	3.5%
Special Education Discretionary Grants		8182	43,978.00	43,978.00	0.00	42,169.00	(1,809.00)	-4.1%
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	614.00	0.00	1,113.00	499.00	81.3%
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	165,477.00	51,001.00	176,747.05	11,270.05	6.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title II, Part A, Supporting Effective Instruction	4035	8290	108,476.21	108,476.21	0.00	109,027.21	551.00	0.5%
Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	4,873.00	0.00	3,361.00	(1,512.00)	-31.0%
Title III, Part A, English Learner Program	4203	8290	13,804.59	13,804.59	2,375.00	31,538.87	17,734.28	128.5%
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	21,484.16	204.00	17,303.41	(4,180.75)	-19.5%
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	108,406.91	203,048.50	218,343.50	109,936.59	101.4%
TOTAL, FEDERAL REVENUE			747,640.87	747,640.87	549,256.50	889,860.04	142,219.17	19.0%
<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	110,568.00	125,584.00	125,584.00	15,016.00	13.6%
Lottery - Unrestricted and Instructional Materials		8560	955,853.23	955,853.23	70,592.36	941,096.36	(14,756.87)	-1.5%
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	3,845,744.92	521,260.03	4,668,737.86	822,992.94	21.4%
TOTAL, OTHER STATE REVENUE			4,912,166.15	4,912,166.15	717,436.39	5,735,418.22	823,252.07	16.8%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	170,000.00	170,000.00	44,215.17	170,000.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	126,205.07	250,000.00	234,000.00	1,462.5%
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	92,954.66	85,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,113,663.97	2,113,663.97	360,213.91	3,141,764.12	1,028,100.15	48.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,033,558.00	2,033,558.00	598,422.75	2,062,927.00	29,369.00	1.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			4,418,221.97	4,418,221.97	1,774,360.56	5,709,691.12	1,291,469.15	29.2%
TOTAL, REVENUES			47,535,508.99	47,535,508.99	12,885,703.78	50,895,640.38	3,360,131.39	7.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,844,292.10	15,844,292.10	6,699,304.24	17,132,171.36	(1,287,879.26)	-8.1%
Certificated Pupil Support Salaries		1200	1,346,018.49	1,346,018.49	602,354.53	1,503,484.93	(157,466.44)	-11.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,941,386.00	1,941,386.00	865,297.30	2,077,463.00	(136,077.00)	-7.0%
Other Certificated Salaries		1900	138,640.00	138,640.00	22,058.33	147,340.00	(8,700.00)	-6.3%
TOTAL, CERTIFICATED SALARIES			19,270,336.59	19,270,336.59	8,189,014.40	20,860,459.29	(1,590,122.70)	-8.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,741,101.05	1,741,101.05	566,869.76	1,814,763.42	(73,662.37)	-4.2%
Classified Support Salaries		2200	3,329,018.93	3,329,018.93	1,274,479.68	3,535,920.99	(206,902.06)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	499,323.75	499,323.75	222,613.77	534,273.00	(34,949.25)	-7.0%
Clerical, Technical and Office Salaries		2400	1,376,119.97	1,376,119.97	574,358.17	1,466,134.65	(90,014.68)	-6.5%
Other Classified Salaries		2900	802,594.56	802,594.56	251,119.39	843,336.15	(40,741.59)	-5.1%
TOTAL, CLASSIFIED SALARIES			7,748,158.26	7,748,158.26	2,889,440.77	8,194,428.21	(446,269.95)	-5.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,725,436.06	5,725,436.06	1,564,507.51	6,039,623.11	(314,187.05)	-5.5%
PERS		3201-3202	1,903,639.73	1,903,639.73	717,444.05	1,950,596.03	(46,956.30)	-2.5%
OASDI/Medicare/Alternative		3301-3302	872,245.19	872,245.19	320,458.48	932,529.35	(60,284.16)	-6.9%
Health and Welfare Benefits		3401-3402	1,943,577.92	1,943,577.92	653,234.25	1,870,107.42	73,470.50	3.8%
Unemployment Insurance		3501-3502	14,427.53	14,427.53	6,082.01	14,550.00	(122.47)	-0.8%
Workers' Compensation		3601-3602	390,446.34	390,446.34	160,614.21	417,269.57	(26,823.23)	-6.9%
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	249,600.00	112,952.73	276,371.17	(26,771.17)	-10.7%
TOTAL, EMPLOYEE BENEFITS			11,099,372.77	11,099,372.77	3,535,293.24	11,501,046.65	(401,673.88)	-3.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	414,412.00	414,412.00	223,366.62	413,567.00	845.00	0.2%
Books and Other Reference Materials		4200	6,560.96	6,560.96	20,736.01	55,427.31	(48,866.35)	-744.8%
Materials and Supplies		4300	1,082,332.75	1,082,332.75	420,736.25	1,663,400.70	(581,067.95)	-53.7%
Noncapitalized Equipment		4400	374,967.07	374,967.07	185,319.98	324,373.32	50,593.75	13.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,878,272.78	1,878,272.78	850,158.86	2,456,768.33	(578,495.55)	-30.8%
<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	216,441.18	61,662.24	217,965.07	(1,523.89)	-0.7%
Dues and Memberships		5300	50,360.00	50,360.00	39,228.74	50,515.00	(155.00)	-0.3%
Insurance		5400-5450	211,820.55	211,820.55	179,293.97	211,820.55	0.00	0.0%
Operations and Housekeeping Services		5500	1,463,540.00	1,463,540.00	540,277.95	1,463,540.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	646,731.00	646,731.00	153,100.87	488,387.00	158,344.00	24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(4,360.13)	(4,360.13)	161.61	(4,360.13)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,214,342.79	2,214,342.79	816,393.28	4,077,529.48	(1,863,186.69)	-84.1%
Communications		5900	152,650.00	152,650.00	68,635.65	152,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,951,525.39	4,951,525.39	1,858,754.31	6,658,046.97	(1,706,521.58)	-34.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	497,653.38	556,000.00	(556,000.00)	New
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	15,257.00	458,892.00	(458,892.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,776,669.54	1,776,669.54	13,560.10	2,664,202.73	(887,533.19)	-50.0%
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			1,776,669.54	1,776,669.54	526,470.48	3,679,094.73	(1,902,425.19)	-107.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	69,697.94	1,508,086.00	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	43,978.00	43,978.00	0.00	42,169.00	1,809.00	4.1%
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	69,535.00	0.00	73,544.00	(4,009.00)	-5.8%
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	1,621,599.00	69,697.94	1,623,799.00	(2,200.00)	-0.1%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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)	(40,731.00)	0.00	(40,469.00)	(262.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(40,731.00)	(40,731.00)	0.00	(40,469.00)	(262.00)	0.6%
TOTAL, EXPENDITURES			48,305,203.33	48,305,203.33	17,918,830.00	54,933,174.18	(6,627,970.85)	-13.7%
<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	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
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	230,417.59	0.00	703,596.00	(473,178.41)	-205.4%
<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 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(230,417.59)	(230,417.59)	0.00	(703,596.00)	473,178.41	-205.4%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	519,126.78
6266	Educator Effectiveness, FY 2021-22	438,404.16
6300	Lottery: Instructional Materials	790,384.86
6546	Mental Health-Related Services	27,289.40
6547	Special Education Early Intervention Preschool Grant	377,174.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	885,001.49
7435	Learning Recovery Emergency Block Grant	393,024.47
9010	Other Restricted Local	45,801.14
Total, Restricted Balance		3,476,206.44

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	3,422.64	3,451.31			
	Charter School	0.00	0.00			
	Total ADA	3,422.64	3,451.31	.8%	Met	
1st Subsequent Year (2024-25)						
	District Regular	3,388.60	3,417.43			
	Charter School					
	Total ADA	3,388.60	3,417.43	.9%	Met	
2nd Subsequent Year (2025-26)						
	District Regular	3,407.23	3,436.09			
	Charter School					
	Total ADA	3,407.23	3,436.09	.8%	Met	

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	3,518.00	3,518.00	0.0%	Met
	Charter School				
	Total Enrollment	3,518.00	3,518.00		
1st Subsequent Year (2024-25)	District Regular	3,518.00	3,518.00	0.0%	Met
	Charter School				
	Total Enrollment	3,518.00	3,518.00		
2nd Subsequent Year (2025-26)	District Regular	3,518.00	3,518.00	0.0%	Met
	Charter School				
	Total Enrollment	3,518.00	3,518.00		

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	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	3,373	3,518		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,373</b>	<b>3,518</b>	<b>95.9%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	3,392	3,518		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,392</b>	<b>3,518</b>	<b>96.4%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	3,410	3,518		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,410</b>	<b>3,518</b>	<b>96.9%</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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	37,558,189.00	38,661,446.00	2.9%	Not Met
1st Subsequent Year (2024-25)	38,599,200.00	39,630,789.00	2.7%	Not Met
2nd Subsequent Year (2025-26)	39,853,870.00	41,134,558.00	3.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

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

Current year COLA was estimated at 5.1% at Budget Adoption, but came in at 8.22%. Both subsequent years' ADA projections have been revised slightly upward.

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)	29,606,580.57	34,701,051.30	85.3%	Not Met
1st Subsequent Year (2024-25)	30,579,341.74	34,278,692.10	89.2%	Met
2nd Subsequent Year (2025-26)	31,800,109.53	35,082,212.76	90.6%	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)

Our district received a \$684,533 Emergency Connectivity Grant that can only be spent on technology. This skewed our total expenditures higher and caused our ratio to exceed the +/- 5% 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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	747,640.87	889,860.04	19.0%	Yes
1st Subsequent Year (2024-25)	0.00	628,129.69	0.0%	No
2nd Subsequent Year (2025-26)	0.00	610,069.14	0.0%	No

Explanation:  
(required if Yes)

Increased Title 1 Grant, increased unearned revenue from RS 3213 carried into current year

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

Current Year (2023-24)	4,912,166.15	5,735,418.22	16.8%	Yes
1st Subsequent Year (2024-25)	0.00	5,020,311.82	0.0%	No
2nd Subsequent Year (2025-26)	0.00	4,969,239.82	0.0%	No

Explanation:  
(required if Yes)

State budget revisions to Art & Music Grant, Learning Recovery Grant. Additional Universal Pre-K funding received.

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

Current Year (2023-24)	4,418,221.97	5,709,691.12	29.2%	Yes
1st Subsequent Year (2024-25)	0.00	3,120,144.22	0.0%	No
2nd Subsequent Year (2025-26)	0.00	2,893,455.93	0.0%	No

Explanation:  
(required if Yes)

Won the Emergency Connectivity Grant. School donations received.

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

Current Year (2023-24)	1,878,272.78	2,456,768.33	30.8%	Yes
1st Subsequent Year (2024-25)	0.00	2,193,543.78	0.0%	No
2nd Subsequent Year (2025-26)	0.00	1,648,544.26	0.0%	No

Explanation:  
(required if Yes)

School donations have been received and budgeted for the year. Additional Universal Pre-K Grant received and budgeted for Obj 4xxx

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

Current Year (2023-24)	4,951,525.39	6,658,046.97	34.5%	Yes
1st Subsequent Year (2024-25)	0.00	5,901,929.60	0.0%	No
2nd Subsequent Year (2025-26)	0.00	4,914,755.49	0.0%	No

Explanation:  
(required if Yes)

Additional SpEd residential placements and services. School donations received and budget in Obj 5xxx. ESSER project carried into current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	10,078,028.99	12,334,969.38	22.4%	Not Met
1st Subsequent Year (2024-25)	0.00	8,768,585.73	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	8,472,764.89	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	6,829,798.17	9,114,815.30	33.5%	Not Met
1st Subsequent Year (2024-25)	0.00	8,095,473.38	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	6,563,299.75	0.0%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Increased Title 1 Grant, increased unearned revenue from RS 3213 carried into current year

**Explanation:**

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

State budget revisions to Art & Music Grant, Learning Recovery Grant. Additional Universal Pre-K funding received.

**Explanation:**

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

Won the Emergency Connectivity Grant. School donations received.

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

**Explanation:**

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

School donations have been received and budgeted for the year. Additional Universal Pre-K Grant received and budgeted for Obj 4xxx

**Explanation:**

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

Additional SpEd residential placements and services. School donations received and budget in Obj 5xxx. ESSER project carried into current year.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,669,103.00	1,934,903.54	Met
2. Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		1,865,291.25	

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%	14.3%	15.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	4.8%	5.2%

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	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,140,895.17)	35,404,647.30	3.2%	Met
1st Subsequent Year (2024-25)	(848,576.47)	34,278,692.10	2.5%	Met
2nd Subsequent Year (2025-26)	507,623.25	35,082,212.76	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

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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)	11,576,615.27	Met
1st Subsequent Year (2024-25)	8833963.89	Met
2nd Subsequent Year (2025-26)	8577307.01	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)	11,355,874.00	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.)	3,372.77	3,391.50	3,410.13
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

- 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)	55,636,770.18	50,880,822.18	49,845,051.50
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)	55,636,770.18	50,880,822.18	49,845,051.50

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%
1,669,103.11	1,526,424.67	1,495,351.55
0.00	0.00	0.00
1,669,103.11	1,526,424.67	1,495,351.55

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (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)	5,563,677.18		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	7,251,832.36	7,759,455.60
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)	5,563,677.18	7,251,832.36	7,759,455.60
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	14.25%	15.57%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,669,103.11</b>	<b>1,526,424.67</b>	<b>1,495,351.55</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000  
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(6,211,299.03)	(7,658,186.59)	23.3%	1,446,887.56	Not Met
1st Subsequent Year (2024-25)	(6,229,854.48)	(7,487,590.50)	20.2%	1,257,736.02	Not Met
2nd Subsequent Year (2025-26)	(6,248,105.18)	6,815,567.13	-209.1%	(13,063,672.31)	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)	230,417.59	703,596.00	205.4%	473,178.41	Not Met
1st Subsequent Year (2024-25)	0.00		0.0%	0.00	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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

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

\$1.3mm in increased services to SpEd (Residential placements and increased services). HVAC replacement at middle school. Also, across-the board pay increases were negotiated.

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

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

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

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

One year of transfers to the Capital Outlay fund were added to the budget.

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

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


<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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption 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)

Budget Adoption  
(Form 01CS, Item S7A) First 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)

Budget Adoption  
(Form 01CS, Item S7A) First 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

Budget Adoption  
(Form 01CS, Item S7B) First Interim

	0.00
	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

Budget Adoption  
(Form 01CS, Item S7B) First Interim

	0.00
	0.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)


- 4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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 budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 14, 2023

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

Yes

If Yes, date of budget revision board adoption:

Nov 14, 2023

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

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

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

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

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

Yes	Yes	Yes

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

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

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

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

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

Yes	Yes	Yes
	347,621	368,477

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

**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 budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 12, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 12, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2023

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

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

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

- 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

Yes	Yes	Yes

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

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

No

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
	185,602	145,724

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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

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

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

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

No

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 budget adoption?

Yes

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 Budget Adoption**

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)?

Yes

Yes

Yes

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?

Yes

Yes

Yes

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

48,451

46,836

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?

Yes

Yes

Yes

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?

No

**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 First 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	911,000.00	264,690.55	1,089,415.95	178,415.95	19.6%
3) Other State Revenue		8300-8599	1,465,000.00	1,465,000.00	485,818.23	1,465,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	34,618.19	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,526,000.00	2,526,000.00	785,126.97	2,704,415.95		
<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	539,946.21	216,693.69	660,337.14	(120,390.93)	-22.3%
3) Employee Benefits		3000-3999	205,338.86	205,338.86	83,754.56	290,558.79	(85,219.93)	-41.5%
4) Books and Supplies		4000-4999	1,029,297.33	1,029,297.33	379,897.31	1,029,297.33	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	232,102.76	232,102.76	71,737.53	232,102.76	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	354,239.98	810,000.00	(610,000.00)	-305.0%
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	40,731.00	0.00	40,469.00	262.00	0.6%
9) TOTAL, EXPENDITURES			2,247,416.16	2,247,416.16	1,106,323.07	3,062,765.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			278,583.84	278,583.84	(321,196.10)	(358,349.07)		
<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	278,583.84	(321,196.10)	(358,349.07)		
<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	2,772,125.46		2,135,192.55		
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	2,860,541.41		2,135,192.55		
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)	(88,415.95)		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	911,000.00	911,000.00	174,690.55	999,415.95	88,415.95	9.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	90,000.00	90,000.00	New
TOTAL, FEDERAL REVENUE			911,000.00	911,000.00	264,690.55	1,089,415.95	178,415.95	19.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,465,000.00	1,465,000.00	485,818.23	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	485,818.23	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	12,808.13	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	21,769.01	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	41.05	85,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	34,618.19	150,000.00	0.00	0.0%
TOTAL, REVENUES			2,526,000.00	2,526,000.00	785,126.97	2,704,415.95		
<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	394,769.66	153,053.84	505,013.99	(110,244.33)	-27.9%
Classified Supervisors' and Administrators' Salaries		2300	107,988.00	107,988.00	48,144.20	115,546.00	(7,558.00)	-7.0%
Clerical, Technical and Office Salaries		2400	37,188.55	37,188.55	15,495.65	39,777.15	(2,588.60)	-7.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			539,946.21	539,946.21	216,693.69	660,337.14	(120,390.93)	-22.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	129,117.67	129,117.67	51,856.44	158,243.02	(29,125.35)	-22.6%
OASDI/Medicare/Alternative		3301-3302	41,107.00	41,107.00	16,336.49	50,316.90	(9,209.90)	-22.4%
Health and Welfare Benefits		3401-3402	24,665.76	24,665.76	11,128.80	69,763.82	(45,098.06)	-182.8%
Unemployment Insurance		3501-3502	271.18	271.18	108.30	331.37	(60.19)	-22.2%

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)
Workers' Compensation		3601-3602	7,777.25	7,777.25	3,124.53	9,503.68	(1,726.43)	-22.2%
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	205,338.86	83,754.56	290,558.79	(85,219.93)	-41.5%
<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	6,950.70	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	372,946.61	988,415.95	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,029,297.33	1,029,297.33	379,897.31	1,029,297.33	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	6,000.00	6,000.00	4,160.26	6,000.00	0.00	0.0%
Dues and Memberships		5300	899.00	899.00	1,008.51	899.00	0.00	0.0%
Insurance		5400-5450	11,148.45	11,148.45	2,402.53	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	15,470.26	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	28,981.80	4,360.13	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	75,500.00	75,500.00	19,714.17	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	71,737.53	232,102.76	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	147,033.28	450,000.00	(450,000.00)	New
Equipment		6400	200,000.00	200,000.00	207,206.70	360,000.00	(160,000.00)	-80.0%
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	200,000.00	354,239.98	810,000.00	(610,000.00)	-305.0%
<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	40,731.00	0.00	40,469.00	262.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,731.00	40,731.00	0.00	40,469.00	262.00	0.6%
TOTAL, EXPENDITURES			2,247,416.16	2,247,416.16	1,106,323.07	3,062,765.02		
<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)	2,135,192.55
Total, Restricted Balance		2,135,192.55

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	320,617.25	410,000.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	320,617.25	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	20,600.25	9,184.19	22,042.00	(1,441.75)	-7.0%
3) Employee Benefits		3000-3999	9,220.92	9,220.92	3,884.00	9,737.26	(516.34)	-5.6%
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	27,046.25	91,477.50	0.00	0.0%
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	615,668.67	40,114.44	617,626.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(205,668.67)	(205,668.67)	280,502.81	(207,626.76)		
<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)	(368,303.43)	280,502.81	(370,261.52)		
<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	2,256,838.45		2,254,880.36		
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	2,256,838.45		2,254,880.36		
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	26,847.07	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	400,000.00	400,000.00	293,770.18	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	320,617.25	410,000.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	320,617.25	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	20,600.25	9,184.19	22,042.00	(1,441.75)	-7.0%
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	20,600.25	9,184.19	22,042.00	(1,441.75)	-7.0%
<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	5,496.15	2,450.33	5,880.81	(384.66)	-7.0%
OASDI/Medicare/Alternative		3301-3302	1,575.92	1,575.92	530.01	1,686.21	(110.29)	-7.0%
Health and Welfare Benefits		3401-3402	1,843.14	1,843.14	767.35	1,843.14	0.00	0.0%
Unemployment Insurance		3501-3502	10.30	10.30	4.60	11.02	(.72)	-7.0%
Workers' Compensation		3601-3602	295.41	295.41	131.71	316.08	(20.67)	-7.0%
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	9,220.92	3,884.00	9,737.26	(516.34)	-5.6%
<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	27,046.25	90,277.50	0.00	0.0%
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	27,046.25	91,477.50	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	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	615,668.67	40,114.44	617,626.76		
<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	2,254,880.36
Total, Restricted Balance		2,254,880.36

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	3,450,348.40	2,512,331.84	0.00	0.0%
5) TOTAL, REVENUES			2,512,331.84	2,512,331.84	3,450,348.40	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	0.00	10,708.27	25,290.72	(25,290.72)	New
3) Employee Benefits		3000-3999	0.00	0.00	3,987.48	10,265.54	(10,265.54)	New
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	39,838.66	104,500.00	(104,500.00)	New
6) Capital Outlay		6000-6999	2,928,933.34	2,928,933.34	808,879.89	3,458,033.34	(529,100.00)	-18.1%
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	2,928,933.34	863,414.30	3,598,089.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(416,601.50)	(416,601.50)	2,586,934.10	(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)	(416,601.50)	2,586,934.10	(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	3,705,203.38		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	3,705,203.38		3,036,047.12		
FACILITY RESERVES	0000	9780		3,705,203.38				
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	48,625.40	12,331.84	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	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	3,450,348.40	2,512,331.84	0.00	0.0%
TOTAL, REVENUES			2,512,331.84	2,512,331.84	3,450,348.40	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	0.00	10,708.27	25,290.72	(25,290.72)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	10,708.27	25,290.72	(25,290.72)	New
<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	2,520.96	6,747.56	(6,747.56)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	819.18	1,934.74	(1,934.74)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	488.45	1,207.92	(1,207.92)	New
Unemployment Insurance		3501-3502	0.00	0.00	5.35	12.65	(12.65)	New
Workers' Compensation		3601-3602	0.00	0.00	153.54	362.67	(362.67)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	3,987.48	10,265.54	(10,265.54)	New
<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	39,838.66	104,500.00	(104,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	39,838.66	104,500.00	(104,500.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	74,000.00	74,000.00	34,598.33	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	2,826,933.34	749,707.51	3,356,033.34	(529,100.00)	-18.7%
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	2,928,933.34	808,879.89	3,458,033.34	(529,100.00)	-18.1%
<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	2,928,933.34	863,414.30	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	230,417.59	0.00	703,596.00	473,178.41	205.4%
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	230,417.59	0.00	703,596.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,417.59	230,417.59	0.00	703,596.00		
<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	230,417.59		703,596.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	230,417.59	230,417.59		703,596.00		
FACILITY RESERVES	0000	9780		230,417.59				
FACILITY RESERVES	0000	9780	230,417.59					
FACILITY RESERVES	0000	9780				703,596.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	230,417.59	0.00	703,596.00	473,178.41	205.4%
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	230,417.59	0.00	703,596.00	473,178.41	205.4%
<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	230,417.59	0.00	703,596.00		

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	910,000.00	910,000.00	9,221.71	910,000.00	0.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	9,221.71	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	10,000.00	0.00	14,000.00	(4,000.00)	-40.0%
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	10,000.00	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	900,000.00	9,221.71	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	184,096.00	9,221.71	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	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,291,483.81	10,291,483.81		10,291,483.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,291,483.81	10,291,483.81		10,291,483.81		
2) Ending Balance, June 30 (E + F1e)			10,475,579.81	10,475,579.81		10,471,579.81		
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	10,475,579.81	10,475,579.81		10,471,579.81		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9760		10,475,579.81				
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9760	10,475,579.81					
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9760				10,471,579.81		
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								
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	9,221.71	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,221.71	910,000.00	0.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	9,221.71	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	10,000.00	0.00	14,000.00	(4,000.00)	-40.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	14,000.00	(4,000.00)	-40.0%
<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	10,000.00	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	194,185.65	2,199,123.24	0.00	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	194,185.65	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	2,248,532.27	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	2,248,532.27	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	(2,054,346.62)	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	(2,054,346.62)	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	157,367.77	2,194,123.24	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	15,438.46	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	525.82	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	16,552.64	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	784.09	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,516.87	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,199,123.24	2,199,123.24	194,185.65	2,199,123.24	0.00	0.0%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	194,185.65	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	292,104.52	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	2,248,532.27	2,199,123.24	0.00	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	2,248,532.27	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	(9,783.32)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(9,783.32)	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	667,421.89	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	667,421.89	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)	(677,205.21)	(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	(677,205.21)	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	(9,783.32)	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	(9,783.32)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(9,783.32)	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	217,421.89	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	667,421.89	878,538.76	0.00	0.0%
TOTAL, EXPENDITURES			878,538.76	878,538.76	667,421.89	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)	3,422.64	3,422.64	3,372.77	3,451.31	28.67	1.0%
<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)	3,422.64	3,422.64	3,372.77	3,451.31	28.67	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class			25.96		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</b> (Sum of Lines A5a through A5f)	0.00	0.00	25.96	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	3,422.64	3,422.64	3,398.73	3,451.31	28.67	1.0%
<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: December 12, 2023 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 Supt 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 budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption that may impact the budget?	X	

First 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 budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
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	

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	55,636,770.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	970,318.19
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	3,584,094.73
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	703,596.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,362,347.73
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	358,349.07
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				50,662,453.33
<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)*				3,398.73
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,906.29
<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)	50,662,453.33	14,906.29
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) 1,261,651.87
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 39,294,282.28

**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) 3.21%

**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) 1,492,373.84
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)	25,800.00
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)	160,715.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,858,398.49
9. Carry-Forward Adjustment (Part IV, Line F)	(359,554.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,498,843.67
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,274,701.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,897,983.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,924,665.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	197,091.30
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)	553,657.66
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)	107,638.95
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)	4,846,012.51
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)	1,223,880.07
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)	49,025,631.03
<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)	3.79%
<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)	3.06%

**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>	1,858,398.49
<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	(359,554.83)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(359,554.83)
<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:	3.06%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-179777.41) is applied to the current year calculation and the remainder (\$-179777.42) is deferred to one or more future years:	3.42%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-119851.61) is applied to the current year calculation and the remainder (\$-239703.22) is deferred to one or more future years:	3.55%
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>	(359,554.83)

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	105,897.62	3,129.59	2.96%
01	4127	16,940.37	363.04	2.14%
01	4203	30,174.87	1,364.00	4.52%
01	6266	180,502.75	8,159.00	4.52%
01	6500	6,398,519.65	72,303.25	1.13%
01	6546	166,120.31	6,259.00	3.77%
01	6547	259,920.56	11,748.00	4.52%
01	6762	818,322.62	36,988.00	4.52%
01	6770	427,582.00	4,276.00	1.00%
01	7435	474,060.62	21,428.00	4.52%
13	5310	1,223,880.07	40,469.00	3.31%

First 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  
E81WT17469(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	2,284,979.27		2,322,554.27
2000-2999	Classified Salaries	264,540.58	0.00	0.00	0.00	0.00	1,325,882.72		1,590,423.30
3000-3999	Employee Benefits	177,458.33	0.00	0.00	0.00	0.00	1,416,547.26		1,594,005.59
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	40,800.00		73,100.00
5000-5999	Services and Other Operating Expenditures	75,902.00	0.00	0.00	0.00	0.00	2,074,887.44		2,150,789.44
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	587,575.91	0.00	0.00	0.00	200.00	7,143,096.69	0.00	7,730,872.60
7310	Transfers of Indirect Costs	90,310.25	0.00	0.00	0.00	0.00	0.00		90,310.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	90,310.25	0.00	0.00	0.00	0.00	0.00	0.00	90,310.25
	TOTAL COSTS	677,886.16	0.00	0.00	0.00	200.00	7,143,096.69	0.00	7,821,182.85
<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	2,284,979.27		2,322,554.27
2000-2999	Classified Salaries	264,540.58	0.00	0.00	0.00	0.00	1,083,167.72		1,347,708.30
3000-3999	Employee Benefits	177,458.33	0.00	0.00	0.00	0.00	1,287,434.11		1,464,892.44
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	40,800.00		73,100.00
5000-5999	Services and Other Operating Expenditures	75,902.00	0.00	0.00	0.00	0.00	2,013,320.96		2,089,222.96
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	587,575.91	0.00	0.00	0.00	200.00	6,709,702.06	0.00	7,297,477.97
7310	Transfers of Indirect Costs	90,310.25	0.00	0.00	0.00	0.00	0.00		90,310.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	90,310.25	0.00	0.00	0.00	0.00	0.00	0.00	90,310.25
	TOTAL BEFORE OBJECT 8980	677,886.16	0.00	0.00	0.00	200.00	6,709,702.06	0.00	7,387,788.22

**First 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  
E81WT17469(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
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								81,571.15
	TOTAL COSTS								7,469,359.37
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	54,220.15		54,220.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	27,513.10		27,513.10
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	88,303.25	0.00	88,303.25
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	88,303.25	0.00	88,303.25
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								81,571.15
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)								5,641,711.90
	TOTAL COSTS								5,811,586.30

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

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

**First 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



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

09 61978 0000000  
Report SEMAI  
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

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

**SELPA:**            (??)

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

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

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

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

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

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

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

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

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

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

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

**First 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)

\_\_\_\_\_ (c)

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

0.00 (d)

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

\_\_\_\_\_

**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).

\_\_\_\_\_ (e)

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

0.00 (f)

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


First 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)
7,821,182.85		
351,823.48		
7,469,359.37	5,286,174.39	
	0.00	
	5,286,174.39	
	0.00	
	0.00	
7,469,359.37	5,286,174.39	2,183,184.98

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
7,821,182.85		
351,823.48		

**First 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	7,469,359.37	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	7,469,359.37	3,930,847.06	
d. Special education unduplicated pupil count	632.00	278.00	
e. Per capita state and local expenditures (A2c/A2d)	11,818.61	14,139.74	(2,321.13)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2023-24	Comparison Year 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	5,811,586.30	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	5,811,586.30	3,377,203.81	2,434,382.49

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

	Projected Exps. FY 2023-24	Comparison Year 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	5,811,586.30	2,822,906.15	

First Interim  
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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	5,811,586.30	2,822,906.15	
b. Special education unduplicated pupil count	632.00	278.00	
c. Per capita local expenditures (B2a/B2b)	9,195.55	10,154.34	(958.79)

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.

Tim Brown

Contact Name

Budget Technician

Title

(530) 677-4461

Telephone Number

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E-mail Address

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

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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

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

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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.



First 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	(4,360.13)	0.00	(40,469.00)				
Other Sources/Uses Detail					0.00	703,596.00		
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	4,360.13	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								

First 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					703,596.00	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								

First 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	4,360.13	(4,360.13)	40,469.00	(40,469.00)	1,582,134.76	1,582,134.76		

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** Resolution #23-06 to join Government Financial Services JPA (GFSJPA).

**BACKGROUND:**

State law authorizes two or more public agencies to establish a JPA for the purpose of jointly exercising common powers. JPAs provide public agencies with the means to provide services more efficiently and in a cost- effective manner.

Rescue USD has contracted with different financial advisors over the years. The typical process would include a Request for Proposal (RFP) or Request for Qualifications (RFQ) to select a firm that can assist during a specific project. While we have worked with some very qualified firms, this is an opportunity to join a JPA that provides a financial partner rather than a firm-client relationship.

**STATUS:**

Government Financial Services Joint Powers Authority assists public agencies with their financial operations. GFSJPA services reflect a comprehensive approach, from identifying strategic goals to creating an implementation plan and executing the financing strategy, with the goal of helping our members accomplish their missions efficiently and economically.

GFSJPA Members strive for excellence based on:

- Best practices
- Ethics
- Transparency

GFSJPA can provide technical assistance and support with various fiscal matters including general fiscal and debt financing issues, financial modeling and implementation of bonds, post-bond sale compliance and required ongoing disclosure reports among other financial work.

**FISCAL IMPACT:**

By joining GFSJPA, Rescue will be expanding financial expertise that can assist with managing our current debt related to previous bonds and Certificates of Participation (COPs) as well as assist in the financial data needed to assess the viability of a bond measure. The cost is \$5,000 per year. This membership fee is then used toward services used throughout the year. The membership commitment is three (3) years, at which time we can decide if we would want to renew membership or separate.

**BOARD GOAL:**

Board Focus Goal IV – FINANCIAL PLANNING

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

## **RESOLUTION #23-06**

### **RESOLUTION OF THE GOVERNING BOARD OF THE RESCUE UNION SCHOOL DISTRICT ADOPTING AND APPROVING THE JOINT POWERS AUTHORITY AGREEMENT AND JOINING GOVERNMENT FINANCIAL SERVICES JOINT POWERS AUTHORITY (GFSJPA)**

**WHEREAS**, the Government Financial Services Joint Powers Authority (hereinafter referred to as the “JPA”) is a joint powers authority duly organized under Title I, Division 7, Chapter 5, Article 1 (Section 6500, et seq.) of the Government Code of the State of California, which authorizes the joint exercise by two or more public agencies of any power common to them; and

**WHEREAS**, the JPA was formed on July 1, 2022 with the purpose of assisting the JPA member agencies and other public agencies with their financial matters; and

**WHEREAS**, there is a need by public agencies for specialized expertise to support financial operations including, but not limited to, planning and implementing financings, developing financial strategies guided by established best practices, and providing quantitative analysis for the ultimate purpose of providing fiscal benefits to the agencies and to the taxpayers which support them; and

**WHEREAS**, public agencies may utilize financing to accomplish the acquisition of real property and real property interests, the development, improvement and repair of real property, and the leasing and/or purchasing of equipment; and

**WHEREAS**, financial analysis and implementation of financing transactions for such periodic endeavors often requires the labor and expertise of external public finance experts; and

**WHEREAS**, such financial activities and decisions can be guided by established best practices with the goals of being supported by appropriate quantitative analysis while also reflecting transparency, efficiency, and the importance of the public trust with respect to taxpayer funds; and

**WHEREAS**, each of the member agencies individually have the authority to perform and procure the services contemplated by the JPA; and

**WHEREAS**, the Governing Board of the Rescue Union School District, has determined that entering into a joint powers agreement to make financial services available in the future and to assist with financial activities through a joint effort with the other public agencies is in the Rescue Union School District’s best interests.

**NOW THEREFORE BE IT RESOLVED THAT:**

1. The Governing Board approves membership in the Government Financial Services Joint Powers Authority and instructs its duly authorized agent to execute the Joint Powers Authority Agreement.
2. The Governing Board approves the payment of \$5,000 as its annual membership fee to the JPA.

PASSED and ADOPTED by the Governing Board of the Rescue Union School District this 12th day of December, 2023 by the following vote:

AYES	( )
NOES	( )
ABSTAIN	( )
ABSENT	( )

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Michelle Bebout, Clerk

Date

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Michael Gordon, President

Date

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** Resolution #23-07 to include District volunteers to the District's Workers' Compensation plan.

**BACKGROUND:**

Workers' compensation coverage does not normally apply to volunteers for public agencies. See Labor Code sections 3351, 3352, and 3357. However, Labor Code 3363.5 allows public agencies to extend workers' compensation coverage to volunteers who perform services for the agency without pay. Schools' Insurance Authority is requesting updated resolutions from members who wish to participate in this coverage.

**STATUS:**

Workers' compensation is a no-fault system, and with few exceptions, is the exclusive remedy against the employer for injuries and illnesses suffered while working. If District volunteers are covered by workers' compensation, they will be entitled to the same benefits as any of the District paid employees. These benefits are finite and limited to medical, disability, and retraining costs associated with a specific injury.

If RUSD volunteers are not covered by workers' compensation and are injured while performing volunteer work, the exclusive remedy of workers' compensation does not apply, and they can sue the District in the civil court system. While an injured volunteer must prove fault, the court may award compensation for pain and suffering plus other damages, so that awards in civil court are often much higher than the corresponding workers' compensation would be. Accordingly, it is typically much less expensive to provide workers' compensation to all volunteers than to occasionally pay a civil judgment to a volunteer.

**FISCAL IMPACT:**

It is typically much less expensive to provide workers' compensation to all volunteers than to occasionally pay a civil judgment to a volunteer.

**BOARD GOAL:**

Board Focus Goal IV – FINANCIAL PLANNING

Keep the district fiscally solvent through prudent budget processes in order 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.

## RESOLUTION #23-07

### RESOLUTION OF THE GOVERNING BOARD OF THE RESCUE UNION SCHOOL DISTRICT PROVIDING WORKERS' COMPENSATION COVERAGE FOR AUTHORIZED VOLUNTEERS

**WHEREAS**, the Board finds the District's best interests will be served by utilizing authorized volunteers in the provision of certain services; and

**WHEREAS**, Sections 3351, 3352, and 3357 of the California Labor Code provide that, with certain exceptions, persons providing voluntary services to government agencies are not covered by California workers' compensation; and

**WHEREAS**, Labor Code section 3363.5 authorizes public agencies, through action by resolution, to provide workers' compensation coverage to a person who provides "voluntary service without pay" while such person is performing such service; and

**WHEREAS**, Labor Code section 3363.5 states that for the purposes of that section, "'voluntary service without pay' shall include services performed by any person, who receives no remuneration other than meals, transportation, lodging, or reimbursement for incidental expenses;" and

**WHEREAS**, the Board of Directors has considered the desirability of providing workers' compensation coverage to authorized volunteers;

**NOW, THEREFORE, BE IT RESOLVED**, the Board of the Rescue Union School District hereby finds and determines:

1. That the public interest is best served by providing workers' compensation coverage to authorized volunteers while they are providing voluntary services to the District.
2. That for the purposes of Division 4 of the California Labor Code, an "authorized volunteer" shall be deemed to be an employee of the District while performing voluntary services for the District.
3. That "authorized volunteer" as used in this resolution shall mean a person who has received prior written approval from the District to provide the District with "voluntary services without pay" as that term is defined in Labor Code section 3363.5.

PASSED and ADOPTED by the Governing Board of the Rescue Union School District this 12th day of December, 2023 by the following vote:

AYES	( )
NOES	( )
ABSTAIN	( )
ABSENT	( )

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Michelle Bebout, Clerk

Date

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Michael Gordon, President

Date