

**ITEM #: 2a**  
**DATE: Sept. 12, 2023**

## **RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM** Updates for Board Policy, Administrative Regulations (AR) and Board Bylaws (BP 6115: Ceremonies and Observances)

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the changes to AR 6115: Ceremonies and Observances

**BACKGROUND:**

On June 17, 2021 President Joe Biden signed legislation establishing a new federal holiday commemorating the end of slavery. Biden signed into law a bill to make Juneteenth, or June 19, the 12th federal holiday. Juneteenth commemorates June 19, 1865, when Union soldiers brought the news of freedom to enslaved Black people in Galveston, Texas — two months after the Confederacy had surrendered.

**STATUS:**

Policies, regulations and bylaws identified for review and/or changes are submitted to the Board for first reading and possible consideration of approval. The following Board Policy is submitted for review: BP 6115: Ceremonies and Observances. The revised AR reflects changes made by the federal government. There are no changes being proposed to the current Board Policy.

**FISCAL IMPACT:**

Independent Study contracts that are not in alignment with Education Code and Board Policy put us at risk of losing the Local Control Funding Formula (LCFF) funding that the students' attendance generates.

**BOARD GOALS:**

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.

**Regulation 6115: Ceremonies And Observances**

**Status:** DRAFT

**Original Adopted Date:** 02/10/2009

Holidays

District schools shall be closed on the following holidays: (Education Code 37220)

New Year's Day - January 1

Dr. Martin Luther King Jr. Day - Third Monday in January or the Monday or Friday of the week in which January 15 occurs

Lincoln Day - The Monday or Friday of the week in which February 12 occurs

Washington Day - Third Monday in February

Memorial Day - Last Monday in May

**Juneteenth National Independence Day - June 19**

Independence Day - July 4

Labor Day - First Monday in September

Veterans Day - November 11

Thanksgiving Day - The Thursday in November designated by the President

Christmas Day - December 25

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

Holidays which fall on a Sunday shall be observed the following Monday. Holidays which fall on a Saturday shall be observed the preceding Friday. If any of the above holidays occurs under federal law on a date different from that indicated above, the Board may close the schools on the date recognized by federal law instead of on the date above. (Education Code 37220)

(cf. 6111 - School Calendar)

Commemorative Exercises

District schools shall hold exercises in accordance with law to commemorate the following special days: (Education Code 37220, 37221, 45460)

U.S. Constitution and Citizenship Day - On or near September 17

Dr. Martin Luther King, Jr. Day - The Friday before the day schools are closed for this holiday

Abraham Lincoln's Birthday - The school day before the day schools are closed for this holiday

Susan B. Anthony Day - February 15

George Washington's Birthday - The Friday preceding the third Monday in February

Black American Day - March 5

Conservation, Bird, and Arbor Day - March 7

Classified Employee Week - Third week in May

Commemorative exercises shall be integrated into the regular educational program to the extent feasible.

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6142.3 - Civic Education)

#### Patriotic Exercises

Each school shall conduct patriotic exercises daily. These patriotic exercises shall consist of the reciting of the Pledge of Allegiance and may also include instruction that promotes understanding of the concepts of "pledge," "allegiance," "republic," and "indivisible" and understanding of the importance of the pledge as an expression of patriotism, love of country, and pride in the United States. (Education Code 52720, 52730)

Individuals may choose not to participate in the flag salute for personal reasons.

At elementary schools, such exercises shall be conducted at the beginning of each school day. (Education Code 52720)

At secondary schools, such exercises shall be conducted during the homeroom period.

#### Display of Flag

The flag of the United States and the flag of California shall be displayed during business hours at the entrance or on the grounds of every district school and on or near the district office. At all times, the national flag shall be placed in the position of first honor. (Government Code 431, 436; 4 USC 6)

When displayed on a building or on a flagstaff in the open, the national flag shall be displayed only from sunrise to sunset unless properly illuminated during the hours of darkness. The flag should not be displayed during inclement weather unless an all-weather flag is used. (4 USC 6)

The national flag shall fly at half-staff on the following occasions: (4 USC 7)

1. For 30 days from the death of the President or a former President
  2. For 10 days from the death of the Vice President, the Chief Justice or a retired Chief Justice, or the Speaker of the House of Representatives
  3. From the day of death until the internment of an Associate Justice of the Supreme Court, a secretary of an executive or military department, former Vice President, or the Governor of a state
  4. On the day of death and the following day for a Member of Congress
  5. On Memorial Day, until noon only
  6. On Peace Officers Memorial Day (May 15), unless it falls on Armed Forces Day
  7. Upon a proclamation from the Governor in the event of the death of a present or former official of the state government or a member of the Armed Forces from the state who has died while serving on active duty
  8. On other occasions by order of the President and in accordance with presidential instructions or orders
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**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:        2023 RUSD Expanded Learning Opportunities Program: RISE**

**RECOMMENDATION:**

The Superintendent recommends that the Board of Trustees receive a report on the 2023 Expanded Learning Opportunities Program (ELO-P) Summer RISE Program

**BACKGROUND:**

The mission and vision of the ELO-P Summer RISE Program is to ensure all students are ready and equipped with the knowledge base required to be successful in the next grade level, show improvement in essential concepts and skills from the first day of the program when compared to their last, and feel daily success at school. During the summer, all district students are invited to attend our four-week summer RISE program. The program provides four hours of instruction and outdoor activities coupled with an opportunity for all attending students to extend the learning day through an extended day program for an additional five hours. Students may be provided with free transportation to the program, along with being given a nutritious lunch and snacks. Students receive a rich curriculum of math, language arts, physical education and a S.T.E.A.M. project based component. Classroom teachers are qualified and credentialed and also provide socio-emotional lessons to all students

**STATUS:**

Students in the RISE program will be taught using a curriculum called Summer Scholars. These are focused Reading and Math Intervention and S.T.E.A.M Teacher Created Materials. The reading and math components focus on accelerating learning for any unfinished learning that may have been caused by the Covid Pandemic. The S.T.E.A.M component of the curriculum was created in collaboration with the Smithsonian Institution and engages students with high-interest readers that highlight all aspects of S.T.E.A.M: science, technology, engineering, the arts, and mathematics. Through hands-on S.T.E.A.M activities, students will learn how the engineering design process is used to solve real-world problems. Students will also have daily physical education class from a highly qualified teacher. The Expanded Learning Opportunities RISE Program is proud of its partnership with the Charter Extended Day El Dorado County Program (CED). The CED program partners with RUSD to provide an expanded learning day opportunity for all students who attend the RISE program. Students have the opportunity to remain at Lake Forest Elementary after the program's end time of 12:30 and remain at CED until their parent arrives.

RUSD utilizes data-driven continuous quality improvement processes that involve a cycle of assessment, planning, and improvement. Assessments take place in the form of school-day attendance and overall program attendance coupled with a formal pre and post assessment that is given to all students in the program in the area of English language arts and math. This pre/post assessment will be part of the TCM curriculum suite, which is specifically designed for short-term expanded learning opportunities. The RISE Expanded Learning Opportunity Program was created using a multi-step planning process. The planning process begins with gathering input from multiple RUSD team members in various departments, such as food services, transportation, instruction, leadership and finance. Input is also gathered from community

members, such as the District English Learner Advisory Committee. Once input is gathered, the summer program is designed and finalized to meet the essential academic and socio-emotional needs of students as defined by the overall RUSD community. Finally, each year the RISE Expanded Learning Opportunity Program will be analyzed for efficacy and refinements and adjustments to the structure and content of the program will be made as part of a continuous improvement cycle. This evaluation process will include RISE teachers, students and classified employee feedback surveys.

### **FISCAL IMPACT:**

The funds that will be used for the ELO-P RISE program originate from the State Expanded Learning Opportunity Program and are included in the 2023 estimated actuals presented to the board.

### **BOARD GOALS:**

#### 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 - 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.

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #23-03**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees hold the public hearing and adopt the resolution.

**BACKGROUND:**

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

**STATUS:**

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

**FISCAL IMPACT:**

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

**BOARD GOAL:**

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.

# **RESCUE UNION SCHOOL DISTRICT**

## **Sections 60119 Resolution #23-03**

### **Resolution Regarding Sufficiency of Instructional Materials:**

WHEREAS, the local governing board of Rescue Union School District, in order to comply with the requirements of Education Code sections 60119 held a public hearing on September 12, 2023 at 6:30 P.M. which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history social science and English Language Arts (See attached);

WHEREAS sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

- NOW, THEREFORE, BE IT RESOLVED, that for the 2023-2024 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of the Board held at Rescue, California, on September 12, 2023.

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ATTEST: \_\_\_\_\_

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Michael Gordon, Board President

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Jim Shoemake, Secretary to the Board

**2023/2024**  
**Sufficiency of Instructional Materials**  
**September 5, 2023**

**ELEMENTARY SCHOOLS**

		<b>LANGUAGE ARTS</b>	<b>MATH</b>	<b>SCIENCE</b>	<b>SOCIAL STUDIES</b>
		*TK:– McGraw Hill * K-5 - Benchmark Education * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 – HMH Go Math! * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 –Twig Science + Mystery Science *Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 - Scott Foresman/TCI Pilot/Studies Weekly *Acellus Licenses for LTIS Online School
	<b>Student Enrollment</b>	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
<b>TK</b>	<b>7 classrooms</b>	5 Big Book Sets 7 Class Sets of Frog Street pilot pending	5 Big Book Sets 7 Class Sets of Frog Street pilot pending	5 Big Book Sets 7 Class Sets of Frog Street pilot pending	5 Big Book Sets 7 Class Sets of Frog Street pilot pending
<b>K</b>	<b>294 /14 classrooms</b>	494+	422	350	17 Big Books**
<b>1</b>	<b>332 /15 classrooms</b>	532+	444	375	17 Big Books**
<b>2</b>	<b>387 / 18 classrooms</b>	587+	523	450	127 TCI textbooks 16 Big Books**
<b>3</b>	<b>377</b>	577+	489	510	394
<b>4</b>	<b>379</b>	579+	451	390	465
<b>5</b>	<b>377</b>	577+	449	450	387

**\*\*Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

**MIDDLE SCHOOLS**

		<b>LANGUAGE ARTS</b>	<b>MATH</b>	<b>SCIENCE</b>	<b>HISTORY</b>
		McGraw Hill - StudySync + Acellus Licenses for LTIS Online School	Big Ideas Math + Acellus Licenses for LTIS Online School	Gr6 – Amplify Science Gr 7 & 8–StemScopes + Acellus Licenses for LTIS Online School	TCI History Alive + Acellus Licenses for LTIS Online School
	<b>Student Enrollment</b>	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
<b>6</b>	<b>384</b>	584+	733	398	725
<b>7</b>	<b>426</b>	626+	844	440	743
<b>8</b>	<b>390</b>	590+	962	403	595

254 students taking Spanish / 230 Avancemos Spanish textbooks + new SOMOS 1 Flex digital program

**Note: Middle School textbook numbers may include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.**



**RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672**

# **NOTICE**

## **OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 12, 2023, at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422, will be held during the regular Board Meeting.

Please Note: Information to access the meeting will be listed on the September 12, 2023 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing or you may email a statement by 2:00 p.m. on September 12th to [cmason@rescueusd.org](mailto:cmason@rescueusd.org).

If you have any questions please contact Dustin Haley, the RUSD Assistant Superintendent of Curriculum and Instruction at the District Office at (530) 672-4806.

Posted: September 1, 2023

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA:** Resolution No: 23-04 Local Teaching Assignments Credential Authorization

**RECOMMENDATION:**

The Superintendent recommends the Board approve the above resolution.

**BACKGROUND:**

Education Code Sections 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/ Standard Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught.

**STATUS:**

In order to accommodate the needs of the schools, the administration has selected the best-qualified teachers to teach in the following subject areas. Each teacher's college transcripts have been evaluated for this authorization to be valid.

<u>Name</u>	<u>Credential</u>	<u>Subject Verification Units</u>
Mayer, Patricia	Multiple Subject	Math
Foster, Megan	Single Subject: Social Science	English Language Arts
Stockwell, Katherine	Multiple Subject	Math

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

Board Focus Goal IV - STAFF NEEDS

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

# RESCUE UNION SCHOOL DISTRICT

## Resolution No. 23-04

### LOCAL TEACHING ASSIGNMENTS CREDENTIAL AUTHORIZATION

WHEREAS, the Governing Board of the Rescue Union School District recognizes its responsibility to provide adequate teaching staff to meet the educational needs of its middle school and elementary students; and

WHEREAS, the Board has considered the qualified applicants for teaching positions at all schools in the Rescue Union School District and has determined the need for the limited teaching authorizations hereinafter stated;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Rescue Union School District authorizes and approves the following teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, the applicable provisions of the California Education Code Sections 44256(b) and 44258.2:

EDUCATION CODE SECTIONS 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/Standard Elementary Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught. The following teachers have met these criteria:

**Marina Village Middle School**

Mayer, Patricia	Math	1.0 FTE	44256(b)
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**Pleasant Grove Middle School**

Stockwell, Katherine	Math	1.0 FTE	44256(b)
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**Pleasant Grove Middle School**

Foster, Megan	English Language Arts	1.0 FTE	44256(b)
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**PASSED AND ADOPTED** by the Board of Trustees of the Rescue Union School District at its regular meeting held on September 12, 2023 in the Rescue District Boardroom by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

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Michael Gordon, Board President

\_\_\_\_\_  
Date

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Michelle Bebout, Clerk of the Board

\_\_\_\_\_  
Date

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:      Approval of Unaudited Actuals for 2022-2023**

**RECOMMENDATION:**

The Superintendent recommends approval of the Unaudited Actuals for 2022-2023.

**BACKGROUND:**

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

**STATUS:**

The 2022-23 Unaudited Actuals report shows an Unrestricted ending fund balance in the General Fund of \$9,241,304. The Restricted ending fund balance is \$7,076,441 that included approximately \$3 million in one-time funds.

The District is currently able to meet its financial obligations and reserve balances. Rescue USD Unaudited Actuals for 2022-23 external audit will be complete by December 2023.

**FISCAL IMPACT:**

The District's revenues exceeded expenditures which resulted in a surplus of \$800k of unrestricted funds.

**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.



# Rescue Union School District

## 2022-23 Unaudited Actuals

September 12, 2023



### Board of Trustees

Michael Gordon, President      Kim White, Vice President

Michelle Bebout, Clerk      Jamie Hunter, Member      Michael Flaherty, Member



# Timeline and Certifications

- Education Code requires school districts to present the closing financial data to the board before September 15, 2023
- This presentation is a user-friendly summary of the unaudited actual financial status for the 2022-23 fiscal year.
- Remaining items for the Financial Cycle for 2022-23
  - ✓ **September 2023** - Unaudited Actual Financials
  - ✦ **December 2023** - Audit Report (to the board January 2024)





# “Closing the Books”

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



# Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
  - ⊕ All Funds
  - ⊕ Program Analysis/ Maintenance of Effort - Special Education
  - ⊕ Board certifies
  - ⊕ County Office of Education verifies
  - ⊕ Auditor reviews and expresses opinion
    - Audit Report – December 2023





# 2022-23 General Fund

Rescue Union District Financial Status Comparison 2022-23										
	b	c	d	e	f	g	h	i	j	k
		<u>June Update</u> <u>2022-23</u>			<u>Unaudited Actuals</u> <u>2022-23</u>			<u>Compare</u> <u>June Update to Unaudited Actuals</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	36,143,150	-	36,143,150	36,167,655	-	36,167,655	24,505	-	24,505
8	Federal Revenue (8100-8299)	-	1,994,139	1,994,139	91,725	1,842,922	1,934,647	91,725	(151,217)	(59,492)
9	Other State Revenue (8300-8599)	899,893	6,711,458	7,611,352	1,055,495	7,731,711	8,787,206	155,602	1,020,253	1,175,855
10	Other Local Revenue (8600-8799)	558,186	3,378,938	3,937,123	206,907	3,753,159	3,960,066	(351,278)	374,221	22,943
11	Total Revenue	37,601,229	12,084,536	49,685,764	37,521,783	13,327,792	50,849,575	(79,446)	1,243,256	1,163,811
12										
13	Expenditure Detail									
14	Certificated	16,357,556	2,818,461	19,176,018	16,308,396	2,777,556	19,085,953	(49,160)	(40,905)	(90,065)
15	Classified	4,947,875	2,406,783	7,354,658	4,901,275	2,461,285	7,362,560	(46,600)	54,502	7,902
16	Employee benefits	6,947,344	3,970,892	10,918,236	6,712,231	3,516,690	10,228,921	(235,113)	(454,202)	(689,315)
17	Books & Supplies	817,985	1,769,113	2,587,098	799,658	1,279,237	2,078,895	(18,328)	(489,875)	(508,203)
18	Service, Other Operating	2,451,977	2,341,326	4,793,303	2,178,174	1,874,395	4,052,569	(273,803)	(466,931)	(740,734)
19	Capital Outlay	44,400	890,317	934,717	37,660	230,335	267,995	(6,740)	(659,982)	(666,722)
20	Other Outgo	253,533	1,157,942	1,411,475	248,196	1,186,562	1,434,758	(5,337)	28,620	23,283
21	Indirect Costs	(157,018)	116,717	(40,301)	(131,322)	94,973	(36,349)	25,697	(21,745)	3,952
22	Total Expenditures	31,663,652	15,471,551	47,135,203	31,054,268	13,421,033	44,475,301	(609,384)	(2,050,518)	(2,659,902)
23										
24	Excess/(Deficiency)	5,937,577	(3,387,016)	2,550,561	6,467,516	(93,241)	6,374,274	529,939	3,293,774	3,823,713
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	-	-	-	8		8	8	-	8
29	Other Sources	-	-	-	-		-	-	-	-
30	Other Uses	-	-	-	-		-	-	-	-
31	Contributions (8800-8999)	(5,089,784)	5,089,784	-	(4,694,410)	4,694,410	-	395,374	(395,374)	-
32	Total Other Sources/Uses	(5,089,784)	5,089,784	-	(4,694,419)	4,694,410	(8)	395,365	(395,374)	(8)
33										
34	Net Inc/Dcr to Fund Balance	847,793	1,702,768	2,550,561	1,773,097	4,601,169	6,374,266	925,304	2,898,401	3,823,705
35										
36	Beginning Balance	7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	-	-
37	Ending Balance	8,316,000	4,178,040	12,494,040	9,241,304	7,076,441	16,317,745	925,304	2,898,401	3,823,705

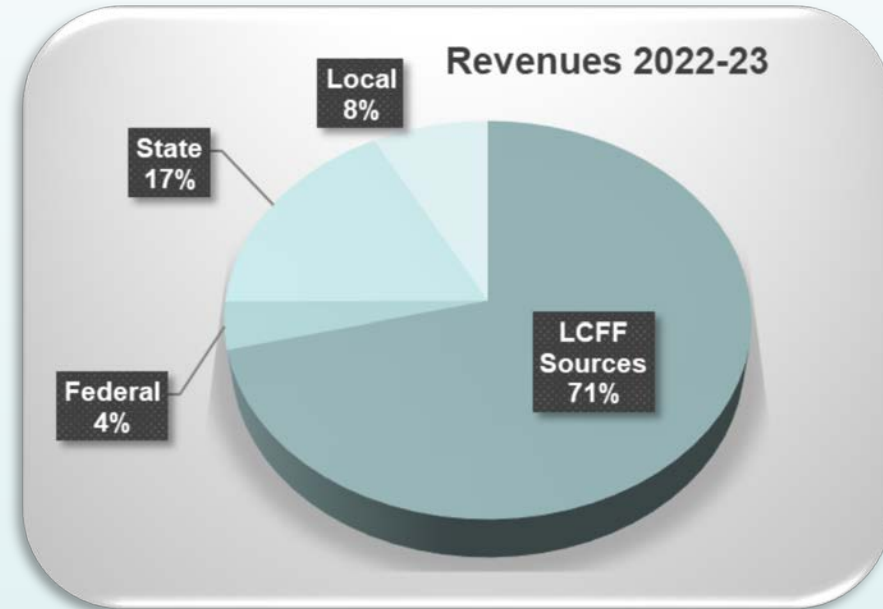


# Revenue Summary

## Revenue Changes since June Update

**+\$1,163,811**

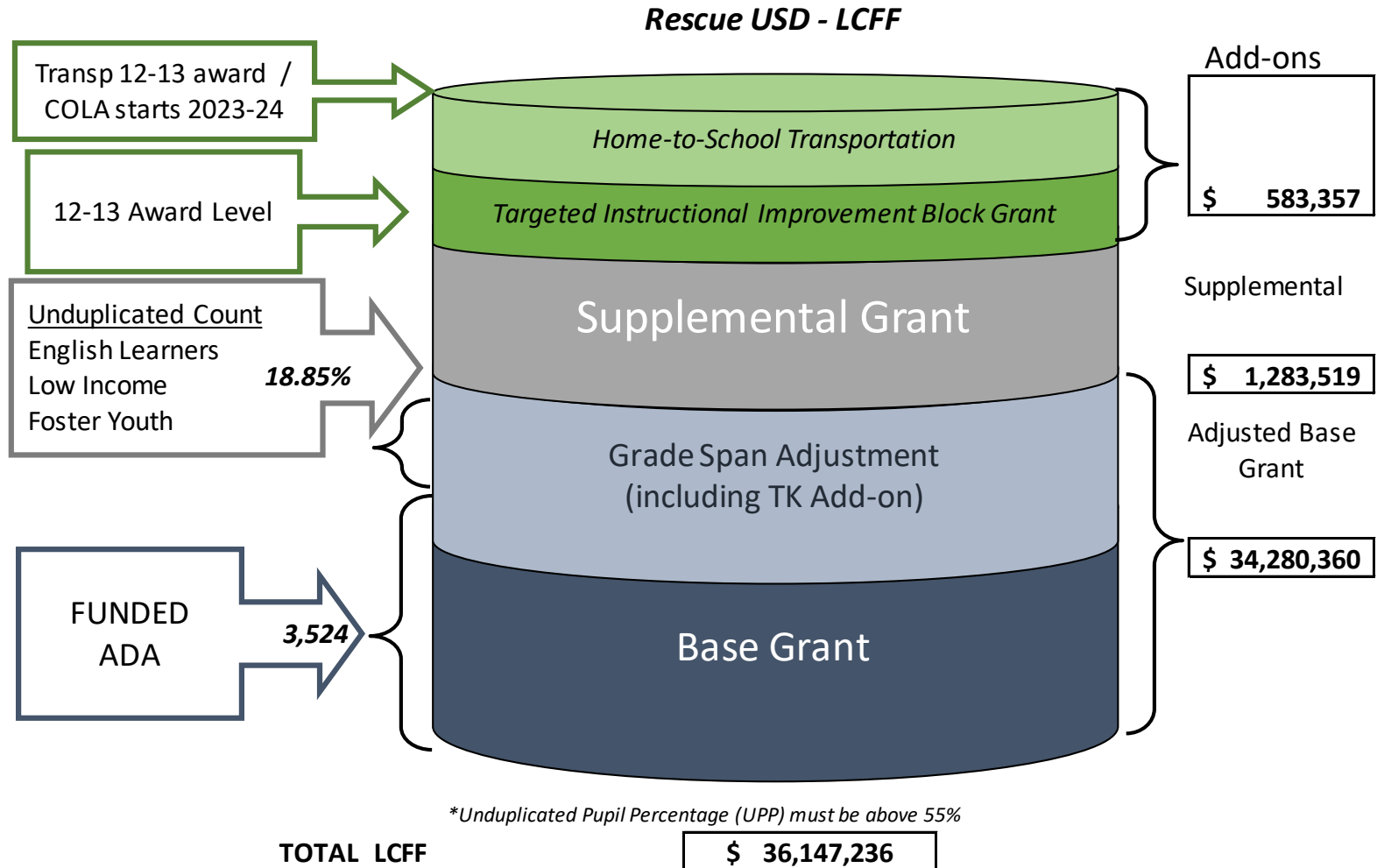
- **\$1.2 restricted**
- **<\$80k> unrestricted**
  
- **LCFF \$24,505**
- **Federal Revenue <\$59,492>**
  - ⊕ Forest Reserve +\$92k
  - ⊕ COVID Carry-Over <\$121k>
  - ⊕ Title I Carry-Over <\$15k>
  - ⊕ Title II Carry-Over <\$11k>
- **State Revenue \$1,175,855**
  - ⊕ +\$891k Arts, Music, Instructional Materials Discretionary Grant
  - ⊕ <\$300k> Learning Recovery Reduction
  - ⊕ +\$500k Kitchen Infrastructure
  - ⊕ +\$90k Universal TK
  - ⊕ +\$270k Lottery
  - ⊕ <\$300K> STRS On-Behalf (see matching expense reduction)



- **Local Revenue \$22,943**
  - ⊕ +\$23k increase in donations



# Local Control Funding Formula (LCFF)

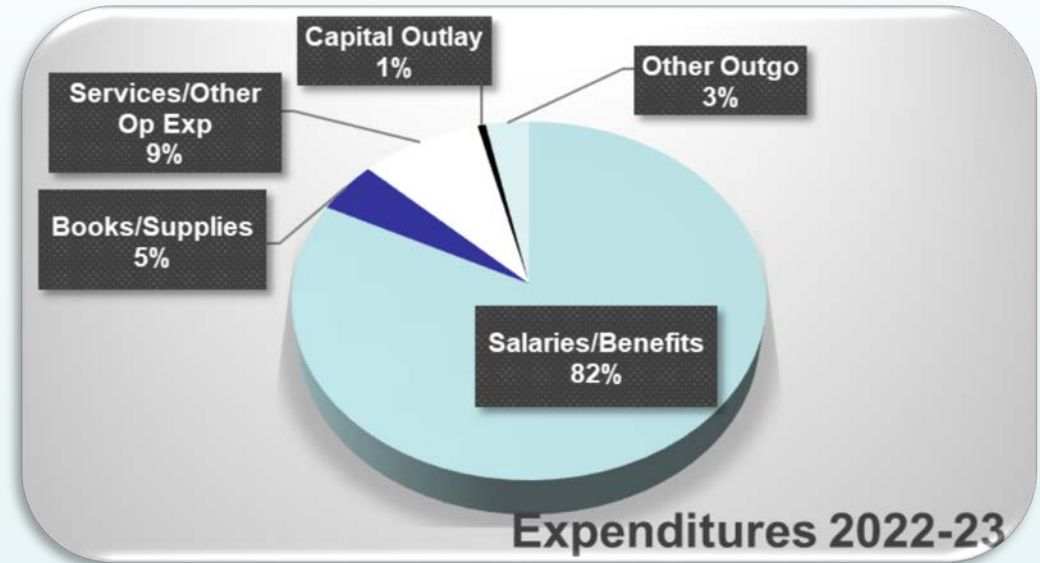




# Expenditure Summary

**Expenditure Changes since June Update**  
**<\$2,659,902>**

- **\$2 million restricted**
- **\$600k unrestricted**
  
- **Salary and Benefits decrease of \$771k**
  - ⊕ Cert Salaries <\$48k> (leaves)
  - ⊕ Cert Salaries <\$34k> (unused extra duty and summers school)
  - ⊕ Class Salaries +\$8k SPED aide extra duty
  - ⊕ STRS On-behalf <300k>
    - (see revenue deduction)
  - ⊕ Other benefit adjustments for subs not eligible <\$360k>
- **Book and Supplies decrease of \$500k**
  - ⊕ **Donation Carry Over <\$329k>**
  - ⊕ Misc supplies <\$65k>
  - ⊕ Curriculum <\$52k>
  - ⊕ **COVID carry over <\$44k>**



- **Contract Services decrease of \$741k**
  - ⊕ Utilities <\$210k>
  - ⊕ **Repairs Summer projects <\$107k>**
  - ⊕ **Donation Carry Over <\$231k>**
  - ⊕ Tech subscriptions unspent <\$100k>
  - ⊕ **Settlements carry over <\$28k>**
- **Capital Outlay decrease of \$667k**
  - ⊕ **Emergency radios <\$105k> 2023-24**
  - ⊕ **PG HVAC <\$97k> 2023-24**
  - ⊕ **All Abilities Playground <\$457k> 2023-24**
- **Other Activities increase of \$23k**
  - ⊕ Final Adjustments



# Ending Fund Balance

39	Components of Ending Fund Balance	Unrestricted	Restricted	Total
40	<b>a) Nonspendable</b>			
41	Revolving Cash	6,250		6,250
42	Stores			
43	Prepaid Expenses	64,441		64,441
44	All Others			
45	<b>b) Restricted</b>		7,076,441	7,076,441
46	<b>c) Committed</b>	4,723,082		4,723,082
47	Stabilization Arrangements			-
48	Liability - Compensated Absences	150,000		150,000
49	Liability - H/W Prior Year adjust	200,000		200,000
50	U/R Lottery - Instr Supplies / Textbook	1,329,411		1,329,411
51	MAA - Health services	109,232		109,232
52	Emergency Facility Needs	500,000		500,000
	Safety Improvements 2023-24	20,000		20,000
	Facility Needs 2023-24	250,000		250,000
53	CalPERS/CalSTRS	1,100,000		1,100,000
56	Declining Enrollment Mitigation	1,064,440		1,064,440
57	<b>d) Assigned</b>	-		-
58	Assigned Descriptions:			-
59	<b>e) Unassigned</b>			-
60	Reserve for Economic Uncertainty	4,447,531		4,447,531
61	Unassigned/Unappropriated			
62				
63	<b>Total</b>	<b>9,241,304</b>	<b>7,076,441</b>	<b>16,317,745</b>



# Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses.
- Enrollment and other factors will be analyzed and updated at first interim.
- Negotiations for 2023-24 is beginning in September.
- 2023-24 has approximately \$3 million in one-time funds designated with 3 year planned expenditures.
- The District is currently able to meet its financial obligations and reserve balances.
- Appendix is available for details on our “All Funds” summary and individual restricted and unrestricted programs.





# Questions???





# Appendix

- **Summary of All Funds**
- **Federal Restricted Programs**
- **State Restricted Programs**
- **COVID Restricted Programs**
- **Local Programs**





# Summary of All Funds

ALL FUNDS SUMMARY 2022-23 UNAUDITED ACTUALS								
	01	13	25	35	49	51	52	
2022-23	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	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	50,849,575	2,973,546	729,062	4,382,858	7,339,875	2,462,335	21,175	68,758,425
Expenditures	44,475,301	2,225,885	465,388	422,362	20,530	2,309,395	871,419	50,790,280
Excess/Deficiencies	6,374,274	747,661	263,674	3,960,496	7,319,345	152,939	(850,244)	17,968,145
Transfers In							878,539	878,539
Transfers Out			161,627		709,792			871,419
Other Sources	(8)							
Net Increase/Decrease	6,374,266	747,661	102,047	3,960,496	6,609,553	152,939	28,295	17,975,257
Beginning Balance	9,943,479	1,835,881	2,523,095	161,309	3,681,931	2,199,109	-	20,344,803
<b>Ending Balance</b>	<b>16,317,745</b>	<b>2,583,542</b>	<b>2,625,142</b>	<b>4,121,805</b>	<b>10,291,484</b>	<b>2,352,048</b>	<b>28,295</b>	<b>38,320,060</b>

## Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This can be attributed to free meals for all students.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in November.
- **Fund 35** – State facilities fund reimbursements. Facility Capital projects
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. This is an accounting entry only detail.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



# 2022-23

## Restricted Programs - Federal

Federal Grants & Entitlements	Title I	Special Ed	Special Ed	Title II A Tchr Qlty	Title IV
	3010 (UR)	3305 (UR)	3310 (UR)	4035 (UR)	4127 (UR)
Beg Balance or PY Grant	\$ 44,986.51	\$ 34,817.36	\$ -	\$ 28,538.11	\$ 1,135.60
Revenues	\$ 165,477.00	\$ -	\$ 292,628.00	\$ 67,414.00	\$ 21,319.00
Gen Fund Contribution	\$ -	\$ -	\$ 924,829.04		
Expenditures	\$ 196,359.84	\$ 34,817.36	\$ 1,217,457.04	\$ 43,995.22	\$ 17,897.19
<b>Ending Balance/ Remaining Grant</b>	<b>\$ 14,103.67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,956.89</b>	<b>\$ 4,557.41</b>
Federal Grants & Entitlements	Title III IMMIGRANT	Title III LEP	Homeless	Pand EBT	McKinney Vento
	4201 (UR)	4203 (UR)	5634 (UR)	5810 (UR)	9022 (EF)
Beg Balance or PY Grant	\$ 4,873.00	\$ 3,650.69	\$ 1,731.00	\$ 614.00	\$ -
Revenues	\$ -	\$ 19,955.00	\$ 5,194.00	\$ -	\$ 1,113.00
Gen Fund Contribution					\$ 14,702.30
Expenditures	\$ 4,873.00	\$ 5,927.86	\$ 6,925.00	\$ 614.00	\$ 15,815.30
<b>Ending Balance/ Remaining Grant</b>	<b>\$ -</b>	<b>\$ 17,677.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 2022-23

## Restricted Programs - State

Restricted State and Local Grants & Entitlements	ELOP	UNIV PRE-K Jun 30, 2024	ED EFFECT	Lotter IMF	SPED	LEARNING RECOVERY SPED
	2600 (EF)	6053 (UR)	6266 (EF)	6300 (EF)	6500 (EF)	6537 (EF)
Beg Balance or PY Grant	\$ 67,900.20	\$ 141,705.00	\$ 797,882.81	\$ 482,874.91	\$ -	\$ -
Revenues	\$ 964,650.00	\$ 158,520.00		\$ 447,370.45	\$ 2,148,898.62	\$ 247,374.10
Gen Fund Contribution					\$ 2,641,726.86	\$ (247,374.10)
Expenditures	\$ 336,790.20	\$ 61,179.60	\$ 170,816.90	\$ 12,322.23	\$ 4,790,625.48	\$ -
<b>Ending Balance/ Remaining Grant</b>	<b>\$ 695,760.00</b>	<b>\$ 239,045.40</b>	<b>\$ 627,065.91</b>	<b>\$ 917,923.13</b>	<b>\$ -</b>	<b>\$ -</b>

Restricted State and Local Grants & Entitlements	ERMHS (6546)	EARLY INTERVENTION	ARTS, MUSIC & INST MATL BLOCK GRANT FY 25-26	KIT FUNDS INFRASTRUCTURE	KIT FUNDS TRAINING	KIT FUNDS TRAINING
	6546 (EF)	6547 (EF)	6762 (EF)	7028 (EF)	7029 (EF)	7032 (EF)
Beg Balance or PY Grant	\$ -	\$ 226,732.00		\$ 25,000.00	\$ 60,938.00	
Revenues	\$ 166,051.77	\$ 302,125.00	\$ 2,004,472.80			\$ 498,892.00
Gen Fund Contribution						
Expenditures	\$ 165,751.06	\$ 140,014.30	\$ 407,790.89	\$ 25,000.00	\$ 29,966.85	\$ -
<b>Ending Balance/ Remaining Grant</b>	<b>\$ 300.71</b>	<b>\$ 388,842.70</b>	<b>\$ 1,596,681.91</b>	<b>\$ -</b>	<b>\$ 30,971.15</b>	<b>\$ 498,892.00</b>

Restricted State and Local Grants & Entitlements	CS SUMMER ASSIS	LEARNING RECOVERY EMER GRANT FY 27-28	STRS on behalf	RMA	MEDI-CAL BILLING	CTEIG
	7415 (EF)	7435 (EF)	7690 (UR)	8150 (EF)	9008 (EF)	9054 (EF)
Beg Balance or PY Grant	\$ 4,731.82		\$ -	\$ -	\$ -	\$ 64,695.22
Revenues	\$ 65,451.17	\$ 1,192,808.00	\$ 1,753,833.00	\$ 921.55	\$ 125,686.69	\$ 226,688.29
Gen Fund Contribution				\$ 1,360,526.28		
Expenditures	\$ 70,182.99	\$ 389,075.91	\$ 1,753,833.00	\$ 1,361,447.83	\$ 49,974.52	\$ 23,300.25
<b>Ending Balance/ Remaining Grant</b>	<b>\$ -</b>	<b>\$ 803,732.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,712.17</b>	<b>\$ 268,083.26</b>

- ELOP (Expanded Learning Opportunities Program)
- SPED (Special Education)
- ERMHS (Educationally Related Mental Health Services)

- KIT (Kitchen Infrastructure and Training)
- RMA (Routine Maintenance Account)
- CTEIG (Career, Technology Education Incentive Grant)



# 2022-23

## Restricted Programs – COVID-19 One Time

Federal & State COVID Grants	ESSER II Sept 30, 2023	ESSER III Sept 30, 2024	ESSER III Sept 30, 2024	GEER II Sept 30, 2023
	3212 (UR)	3213 (UR)	3214 (UR)	3217 (UR)
Beg Balance or PY Grant	\$ 78,861.30	\$ 1,274,530.64	\$ 29,140.42	\$ 71,118.00
Revenues	\$ 74.00			
Gen Fund Contribution				
Expenditures	\$ 78,935.30	\$ 1,056,187.14	\$ 29,140.42	\$ 71,118.00
<b>Ending Balance/ Remaining Grant</b>	<b>\$ -</b>	<b>\$ 218,343.50</b>	<b>\$ -</b>	<b>\$ -</b>

Federal & State COVID Grants	ESSER III Sept 30, 2024	COVID IN-PERSON INST Sept 30, 2024	COVID EXPAND LEARN Sept 30, 2024
	3218 (UR)	7422 (UR)	7425 (EF)
Beg Balance or PY Grant	\$ 3,004.75	\$ 27,503.15	\$ 139,248.91
Revenues			
Gen Fund Contribution		\$ -	
Expenditures	\$ 3,004.75	\$ 27,503.15	\$ 1,259.94
<b>Ending Balance/ Remaining Grant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,988.97</b>

- *ESSER (Elementary and Secondary School Relief Fund)*



# 2022-23 Local Programs

Local Resources	Unrestricted	LCFF SUPPLEMENTAL	TRANSPORTATION	ED CONNECTIVITY GRANT
	0000 (EF)	0840 (EF)	0842 (EF)	9405 (EF)
Beg Balance or PY Grant	\$ 7,468,207.33			\$ 375.68
Revenues	\$ 35,107,842.70	\$ 1,284,062.02	\$ 1,129,878.46	
Gen Fund Contribution	\$ (4,694,410.38)			
Expenditures	\$ 28,640,335.65	\$ 1,284,062.02	\$ 1,129,878.46	\$ 375.68
<b>Ending Balance/ Remaining Grant</b>	<b>\$ 9,241,304.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Local Resources	SITE DONATIONS	SITE ASB ACCOUNTS	JACKSON PLAYGROUND
			9485 (EF)
Beg Balance or PY Grant	\$ 589,028.56	\$ 15,249.85	
Revenues	\$ 596,452.04	\$ 47,511.70	\$ 607,000.00
Gen Fund Contribution			
Expenditures	\$ 629,156.52	\$ 106,618.84	\$ 150,000.00
<b>Ending Balance/ Remaining Grant</b>	<b>\$ 556,324.08</b>	<b>\$ (43,857.29)</b>	<b>\$ 457,000.00</b>



## RESCUE UNION SCHOOL DISTRICT

*"Educating for the Future Together"*

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

[www.rescueusd.org](http://www.rescueusd.org)

September 12, 2023

### Education Protection Account Expenditure Plan 2022-23 ACTUAL / 2023-24 BUDGET

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2023-24. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2023-24 all of which will be spent on certificated staff (non-administration) to comply with requirements from the state of California.

Education Protection Account		
	2022-23	2023-24
	Actuals	Budget
Revenue	2,487,420	9,342,370
Expenditures		
Teacher Salaries	1,484,027	8,353,977
Teacher Benefits	1,003,393	988,393
	2,487,420	9,342,370

Jim Shoemake, Superintendent

Board of Trustees

Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,167,655.38	0.00	36,167,655.38	37,457,480.00	0.00	37,457,480.00	3.6%
2) Federal Revenue		8100-8299	91,725.22	1,842,922.08	1,934,647.30	0.00	747,640.87	747,640.87	-61.4%
3) Other State Revenue		8300-8599	1,055,495.19	7,731,711.04	8,787,206.23	946,972.89	3,965,193.26	4,912,166.15	-44.1%
4) Other Local Revenue		8600-8799	206,907.39	3,753,158.89	3,960,066.28	2,142,450.97	2,275,771.00	4,418,221.97	11.6%
5) TOTAL, REVENUES			37,521,783.18	13,327,792.01	50,849,575.19	40,546,903.86	6,988,605.13	47,535,508.99	-6.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,308,396.45	2,777,556.29	19,085,952.74	16,584,106.60	2,686,229.99	19,270,336.59	1.0%
2) Classified Salaries		2000-2999	4,901,275.08	2,461,285.08	7,362,560.16	5,223,750.37	2,524,407.89	7,748,158.26	5.2%
3) Employee Benefits		3000-3999	6,712,230.75	3,516,689.75	10,228,920.50	6,907,871.84	4,191,500.93	11,099,372.77	8.5%
4) Books and Supplies		4000-4999	799,657.61	1,279,237.40	2,078,895.01	800,858.32	1,077,414.46	1,878,272.78	-9.7%
5) Services and Other Operating Expenditures		5000-5999	2,178,173.80	1,874,394.79	4,052,568.59	2,438,912.06	2,512,613.33	4,951,525.39	22.2%
6) Capital Outlay		6000-6999	37,659.66	230,335.32	267,994.98	1,676,669.54	100,000.00	1,776,669.54	562.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	248,196.00	1,186,561.98	1,434,757.98	274,270.00	1,347,329.00	1,621,599.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(131,321.67)	94,972.67	(36,349.00)	(179,414.38)	138,683.38	(40,731.00)	12.1%
9) TOTAL, EXPENDITURES			31,054,267.68	13,421,033.28	44,475,300.96	33,727,024.35	14,578,178.98	48,305,203.33	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,467,515.50	(93,241.27)	6,374,274.23	6,819,879.51	(7,589,573.85)	(769,694.34)	-112.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8.45	0.00	8.45	230,417.59	0.00	230,417.59	2,726,735.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,694,410.38)	4,694,410.38	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,694,418.83)	4,694,410.38	(8.45)	(6,441,716.62)	6,211,299.03	(230,417.59)	2,726,735.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,773,096.67	4,601,169.11	6,374,265.78	378,162.89	(1,378,274.82)	(1,000,111.93)	-115.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%
2) Ending Balance, June 30 (E + F1e)			9,241,304.00	7,076,441.07	16,317,745.07	9,619,466.89	5,698,166.25	15,317,633.14	-6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,250.10	0.00	6,250.10	6,500.00	0.00	6,500.00	4.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	64,440.59	0.00	64,440.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,076,441.07	7,076,441.07	0.00	5,698,166.25	5,698,166.25	-19.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,725,230.66	0.00	4,725,230.66	4,759,405.02	0.00	4,759,405.02	0.7%
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00		150,000.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9760	109,232.00		109,232.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	500,000.00		500,000.00			0.00	
SAFETY IMPROVEMENTS 2023-24	0000	9760	20,000.00		20,000.00			0.00	
FACILITY NEEDS 2023-24	0000	9760	250,000.00		250,000.00			0.00	
CalPERS / CalSTRS	0000	9760	650,000.00		650,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9760	1,516,588.00		1,516,588.00			0.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,329,410.66		1,329,410.66			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9760			0.00	150,000.00		150,000.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9760			0.00	87,800.00		87,800.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	600,000.00		600,000.00	
CALPERS / CALSTRS	0000	9760			0.00	650,000.00		650,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9760			0.00	1,800,072.00		1,800,072.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,271,533.02		1,271,533.02	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	4,853,561.87	0.00	4,853,561.87	New
Unassigned/Unappropriated Amount		9790	4,445,382.65	0.00	4,445,382.65	0.00	0.00	0.00	-100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	10,152,502.51	7,111,477.82	17,263,980.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(552,349.00)	0.00	(552,349.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,250.10	0.00	6,250.10				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	320,132.53	1,573,019.81	1,893,152.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	160,937.81	0.00	160,937.81				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	64,440.59	0.00	64,440.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,151,914.54	8,684,497.63	18,836,412.17				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	819,747.50	1,181,455.16	2,001,202.66				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	90,863.03	159,069.87	249,932.90				
4) Current Loans		9640	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	267,531.53	267,531.53				
6) TOTAL, LIABILITIES			910,610.54	1,608,056.56	2,518,667.10				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,241,304.00	7,076,441.07	16,317,745.07				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,892,288.00	0.00	18,892,288.00	14,111,059.00	0.00	14,111,059.00	-25.3%
Education Protection Account State Aid - Current Year		8012	2,790,362.00	0.00	2,790,362.00	9,342,370.00	0.00	9,342,370.00	234.8%
State Aid - Prior Years		8019	22,480.00	0.00	22,480.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,766.77	0.00	84,766.77	82,483.00	0.00	82,483.00	-2.7%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,151,694.17	0.00	12,151,694.17	12,123,107.00	0.00	12,123,107.00	-0.2%
Unsecured Roll Taxes		8042	241,622.20	0.00	241,622.20	250,086.00	0.00	250,086.00	3.5%
Prior Years' Taxes		8043	(6,178.26)	0.00	(6,178.26)	1.00	0.00	1.00	-100.0%
Supplemental Taxes		8044	672,400.26	0.00	672,400.26	417,924.00	0.00	417,924.00	-37.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,400,256.00	0.00	1,400,256.00	1,231,159.00	0.00	1,231,159.00	-12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	7,743.24	0.00	7,743.24	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,257,434.38	0.00	36,257,434.38	37,558,189.00	0.00	37,558,189.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(89,779.00)	0.00	(89,779.00)	(100,709.00)	0.00	(100,709.00)	12.2%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			36,167,655.38	0.00	36,167,655.38	37,457,480.00	0.00	37,457,480.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	292,628.00	292,628.00	0.00	280,527.00	280,527.00	-4.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Discretionary Grants		8182	0.00	34,817.36	34,817.36	0.00	43,978.00	43,978.00	26.3%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	91,725.22	0.00	91,725.22	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,113.00	1,113.00	0.00	614.00	614.00	-44.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		196,359.84	196,359.84		165,477.00	165,477.00	-15.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		43,995.22	43,995.22		108,476.21	108,476.21	146.6%
Title III, Part A, Immigrant Student Program	4201	8290		4,873.00	4,873.00		4,873.00	4,873.00	0.0%
Title III, Part A, English Learner Program	4203	8290		5,927.86	5,927.86		13,804.59	13,804.59	132.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		17,897.19	17,897.19		21,484.16	21,484.16	20.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,245,310.61	1,245,310.61	0.00	108,406.91	108,406.91	-91.3%
TOTAL, FEDERAL REVENUE			91,725.22	1,842,922.08	1,934,647.30	0.00	747,640.87	747,640.87	-61.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	498,892.00	498,892.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	116,831.00	0.00	116,831.00	110,568.00	0.00	110,568.00	-5.4%
Lottery - Unrestricted and Instructional Materials		8560	776,590.19	447,370.45	1,223,960.64	633,428.09	322,425.14	955,853.23	-21.9%
Tax Relief Subventions									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	162,074.00	6,785,448.59	6,947,522.59	202,976.80	3,642,768.12	3,845,744.92	-44.6%
TOTAL, OTHER STATE REVENUE			1,055,495.19	7,731,711.04	8,787,206.23	946,972.89	3,965,193.26	4,912,166.15	-44.1%
<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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	147,795.48	150,000.00	297,795.48	170,000.00	0.00	170,000.00	-42.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	210,995.02	0.00	210,995.02	16,000.00	0.00	16,000.00	-92.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(552,349.00)	0.00	(552,349.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals		8675	118,625.00	0.00	118,625.00	85,000.00	0.00	85,000.00	-28.3%
Interagency Services		8677	43,282.93	0.00	43,282.93	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	238,471.92	1,465,749.27	1,704,221.19	1,871,450.97	242,213.00	2,113,663.97	24.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	86.04	0.00	86.04	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,137,409.62	2,137,409.62		2,033,558.00	2,033,558.00	-4.9%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			206,907.39	3,753,158.89	3,960,066.28	2,142,450.97	2,275,771.00	4,418,221.97	11.6%
TOTAL, REVENUES			37,521,783.18	13,327,792.01	50,849,575.19	40,546,903.86	6,988,605.13	47,535,508.99	-6.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	13,839,173.95	1,963,971.72	15,803,145.67	14,035,752.98	1,808,539.12	15,844,292.10	0.3%
Certificated Pupil Support Salaries		1200	707,344.92	548,519.00	1,255,863.92	805,002.25	541,016.24	1,346,018.49	7.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	1,690,847.53	217,145.57	1,907,993.10	1,649,211.37	292,174.63	1,941,386.00	1.8%
Other Certificated Salaries		1900	71,030.05	47,920.00	118,950.05	94,140.00	44,500.00	138,640.00	16.6%
TOTAL, CERTIFICATED SALARIES			16,308,396.45	2,777,556.29	19,085,952.74	16,584,106.60	2,686,229.99	19,270,336.59	1.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	337,251.00	1,323,395.01	1,660,646.01	370,753.49	1,370,347.56	1,741,101.05	4.8%
Classified Support Salaries		2200	2,227,500.69	929,893.44	3,157,394.13	2,417,323.77	911,695.16	3,329,018.93	5.4%
Classified Supervisors' and Administrators' Salaries		2300	430,974.00	59,219.52	490,193.52	437,523.00	61,800.75	499,323.75	1.9%
Clerical, Technical and Office Salaries		2400	1,307,401.57	82,481.47	1,389,883.04	1,229,936.57	146,183.40	1,376,119.97	-1.0%
Other Classified Salaries		2900	598,147.82	66,295.64	664,443.46	768,213.54	34,381.02	802,594.56	20.8%
TOTAL, CLASSIFIED SALARIES			4,901,275.08	2,461,285.08	7,362,560.16	5,223,750.37	2,524,407.89	7,748,158.26	5.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,068,691.42	2,286,964.29	5,355,655.71	2,934,929.81	2,790,506.25	5,725,436.06	6.9%
PERS		3201-3202	1,108,232.46	531,079.07	1,639,311.53	1,283,688.62	619,951.11	1,903,639.73	16.1%
OASDI/Medicare/Alternative		3301-3302	601,772.50	206,523.60	808,296.10	648,248.48	223,996.71	872,245.19	7.9%
Health and Welfare Benefits		3401-3402	1,306,463.27	337,399.30	1,643,862.57	1,495,623.53	447,954.39	1,943,577.92	18.2%
Unemployment Insurance		3501-3502	110,349.01	25,061.29	135,410.30	11,861.75	2,565.78	14,427.53	-89.3%
Workers' Compensation		3601-3602	315,657.18	76,643.57	392,300.75	316,869.65	73,576.69	390,446.34	-0.5%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	201,064.91	53,018.63	254,083.54	216,650.00	32,950.00	249,600.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			6,712,230.75	3,516,689.75	10,228,920.50	6,907,871.84	4,191,500.93	11,099,372.77	8.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	611,492.58	611,492.58	0.00	414,412.00	414,412.00	-32.2%
Books and Other Reference Materials		4200	5,856.80	41,846.04	47,702.84	6,560.96	0.00	6,560.96	-86.2%
Materials and Supplies		4300	704,246.12	507,501.92	1,211,748.04	683,297.36	399,035.39	1,082,332.75	-10.7%
Noncapitalized Equipment		4400	89,554.69	118,396.86	207,951.55	111,000.00	263,967.07	374,967.07	80.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			799,657.61	1,279,237.40	2,078,895.01	800,858.32	1,077,414.46	1,878,272.78	-9.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,224.20	121,883.11	167,107.31	64,000.00	152,441.18	216,441.18	29.5%
Dues and Memberships		5300	45,196.19	426.00	45,622.19	49,860.00	500.00	50,360.00	10.4%
Insurance		5400 - 5450	298,851.59	17,505.34	316,356.93	189,523.65	22,296.90	211,820.55	-33.0%
Operations and Housekeeping Services		5500	1,222,071.57	0.00	1,222,071.57	1,461,540.00	2,000.00	1,463,540.00	19.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,132.17	279,555.16	379,687.33	131,431.00	515,300.00	646,731.00	70.3%
Transfers of Direct Costs		5710	(75,702.84)	75,702.84	0.00	(30,614.00)	30,614.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,298.19)	0.00	(11,298.19)	(16,360.13)	12,000.00	(4,360.13)	-61.4%
Professional/Consulting Services and Operating Expenditures		5800	426,040.13	1,378,540.45	1,804,580.58	437,531.54	1,776,811.25	2,214,342.79	22.7%
Communications		5900	127,658.98	781.89	128,440.87	152,000.00	650.00	152,650.00	18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,178,173.80	1,874,394.79	4,052,568.59	2,438,912.06	2,512,613.33	4,951,525.39	22.2%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	200,603.25	200,603.25	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	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	0.00	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	0.00	0.0%
Equipment		6400	37,659.66	29,732.07	67,391.73	1,676,669.54	100,000.00	1,776,669.54	2,536.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,659.66	230,335.32	267,994.98	1,676,669.54	100,000.00	1,776,669.54	562.9%
<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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	248,196.00	1,186,561.98	1,434,757.98	274,270.00	1,233,816.00	1,508,086.00	5.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	43,978.00	43,978.00	New
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	69,535.00	69,535.00	New
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			248,196.00	1,186,561.98	1,434,757.98	274,270.00	1,347,329.00	1,621,599.00	13.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(94,972.67)	94,972.67	0.00	(138,683.38)	138,683.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,349.00)	0.00	(36,349.00)	(40,731.00)	0.00	(40,731.00)	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(131,321.67)	94,972.67	(36,349.00)	(179,414.38)	138,683.38	(40,731.00)	12.1%
TOTAL, EXPENDITURES			31,054,267.68	13,421,033.28	44,475,300.96	33,727,024.35	14,578,178.98	48,305,203.33	8.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	230,417.59	0.00	230,417.59	New
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	8.45	0.00	8.45	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8.45	0.00	8.45	230,417.59	0.00	230,417.59	2,726,735.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
Proceeds from SBITAs		8974	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,694,410.38)	4,694,410.38	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,694,410.38)	4,694,410.38	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(4,694,418.83)	4,694,410.38	(8.45)	(6,441,716.62)	6,211,299.03	(230,417.59)	2,726,735.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	36,167,655.38	0.00	36,167,655.38	37,457,480.00	0.00	37,457,480.00	3.6%
2) Federal Revenue		8100-8299	91,725.22	1,842,922.08	1,934,647.30	0.00	747,640.87	747,640.87	-61.4%
3) Other State Revenue		8300-8599	1,055,495.19	7,731,711.04	8,787,206.23	946,972.89	3,965,193.26	4,912,166.15	-44.1%
4) Other Local Revenue		8600-8799	206,907.39	3,753,158.89	3,960,066.28	2,142,450.97	2,275,771.00	4,418,221.97	11.6%
5) TOTAL, REVENUES			37,521,783.18	13,327,792.01	50,849,575.19	40,546,903.86	6,988,605.13	47,535,508.99	-6.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	19,542,839.64	7,996,326.76	27,539,166.40	20,006,070.23	8,675,154.19	28,681,224.42	4.1%
2) Instruction - Related Services	2000-2999		3,833,656.81	640,505.60	4,474,162.41	3,770,179.76	837,368.59	4,607,548.35	3.0%
3) Pupil Services	3000-3999		2,570,289.87	1,483,893.54	4,054,183.41	4,439,677.29	1,495,392.48	5,935,069.77	46.4%
4) Ancillary Services	4000-4999		114,572.66	25,971.78	140,544.44	136,529.65	9,330.00	145,859.65	3.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,168,095.28	175,370.19	2,343,465.47	1,919,087.98	285,663.38	2,204,751.36	-5.9%
8) Plant Services	8000-8999		2,576,617.42	1,912,403.43	4,489,020.85	3,181,209.44	1,927,941.34	5,109,150.78	13.8%
9) Other Outgo	9000-9999		248,196.00	1,186,561.98	1,434,757.98	274,270.00	1,347,329.00	1,621,599.00	13.0%
10) TOTAL, EXPENDITURES			31,054,267.68	13,421,033.28	44,475,300.96	33,727,024.35	14,578,178.98	48,305,203.33	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,467,515.50	(93,241.27)	6,374,274.23	6,819,879.51	(7,589,573.85)	(769,694.34)	-112.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8.45	0.00	8.45	230,417.59	0.00	230,417.59	2,726,735.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,694,410.38)	4,694,410.38	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,694,418.83)	4,694,410.38	(8.45)	(6,441,716.62)	6,211,299.03	(230,417.59)	2,726,735.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,773,096.67	4,601,169.11	6,374,265.78	378,162.89	(1,378,274.82)	(1,000,111.93)	-115.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,468,207.33	2,475,271.96	9,943,479.29	9,241,304.00	7,076,441.07	16,317,745.07	64.1%
2) Ending Balance, June 30 (E + F1e)			9,241,304.00	7,076,441.07	16,317,745.07	9,619,466.89	5,698,166.25	15,317,633.14	-6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,250.10	0.00	6,250.10	6,500.00	0.00	6,500.00	4.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	64,440.59	0.00	64,440.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,076,441.07	7,076,441.07	0.00	5,698,166.25	5,698,166.25	-19.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,725,230.66	0.00	4,725,230.66	4,759,405.02	0.00	4,759,405.02	0.7%
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00		150,000.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9760	109,232.00		109,232.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	500,000.00		500,000.00			0.00	
SAFETY IMPROVEMENTS 2023-24	0000	9760	20,000.00		20,000.00			0.00	
FACILITY NEEDS 2023-24	0000	9760	250,000.00		250,000.00			0.00	
CalPERS / CalSTRS	0000	9760	650,000.00		650,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9760	1,516,588.00		1,516,588.00			0.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,329,410.66		1,329,410.66			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9760			0.00	150,000.00		150,000.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9760			0.00	87,800.00		87,800.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	600,000.00		600,000.00	
CALPERS / CALSTRS	0000	9760			0.00	650,000.00		650,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9760			0.00	1,800,072.00		1,800,072.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,271,533.02		1,271,533.02	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description Function Codes Object Codes			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	4,853,561.87	0.00	4,853,561.87	New
Unassigned/Unappropriated Amount		9790	4,445,382.65	0.00	4,445,382.65	0.00	0.00	0.00	-100.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	695,760.00	527,164.20
6266	Educator Effectiveness, FY 2021-22	627,065.91	439,345.91
6300	Lottery: Instructional Materials	917,923.13	818,394.77
6546	Mental Health-Related Services	300.71	300.71
6547	Special Education Early Intervention Preschool Grant	388,842.70	353,475.69
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,596,681.91	1,263,603.11
7029	Child Nutrition: Food Service Staff Training Funds	30,971.15	30,971.15
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	498,892.00	498,892.00
7425	Expanded Learning Opportunities (ELO) Grant	137,988.97	3,371.90
7435	Learning Recovery Emergency Block Grant	803,732.09	328,214.84
9010	Other Restricted Local	1,378,282.50	1,434,431.97
Total, Restricted Balance		7,076,441.07	5,698,166.25

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,174,734.85	911,000.00	-22.5%
3) Other State Revenue		8300-8599	1,656,989.80	1,465,000.00	-11.6%
4) Other Local Revenue		8600-8799	141,812.41	150,000.00	5.8%
5) TOTAL, REVENUES			2,973,537.06	2,526,000.00	-15.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	508,046.83	539,946.21	6.3%
3) Employee Benefits		3000-3999	188,909.68	205,338.86	8.7%
4) Books and Supplies		4000-4999	1,030,709.67	1,029,297.33	-0.1%
5) Services and Other Operating Expenditures		5000-5999	176,009.25	232,102.76	31.9%
6) Capital Outlay		6000-6999	285,860.40	200,000.00	-30.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,349.00	40,731.00	12.1%
9) TOTAL, EXPENDITURES			2,225,884.83	2,247,416.16	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			747,652.23	278,583.84	-62.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8.45	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			747,660.68	278,583.84	-62.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,835,880.94	2,583,541.62	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,880.94	2,583,541.62	40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,880.94	2,583,541.62	40.7%
2) Ending Balance, June 30 (E + F1e)			2,583,541.62	2,862,125.46	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	34,478.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,545,063.23	2,950,541.41	15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(88,415.95)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,387,132.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(76,375.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	337,572.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	99,929.61		
6) Stores		9320	34,478.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,786,738.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,133.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,934.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	28,128.95		
6) TOTAL, LIABILITIES			203,196.68		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,583,541.62		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,084,734.85	911,000.00	-16.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	90,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,174,734.85	911,000.00	-22.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,656,989.80	1,465,000.00	-11.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,656,989.80	1,465,000.00	-11.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	103,400.17	50,000.00	-51.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,919.86	15,000.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(76,375.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,867.38	85,000.00	2.6%
TOTAL, OTHER LOCAL REVENUE			141,812.41	150,000.00	5.8%
TOTAL, REVENUES			2,973,537.06	2,526,000.00	-15.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	362,221.93	394,769.66	9.0%
Classified Supervisors' and Administrators' Salaries		2300	107,988.00	107,988.00	0.0%
Clerical, Technical and Office Salaries		2400	37,836.90	37,188.55	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			508,046.83	539,946.21	6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	110,093.19	129,117.67	17.3%
OASDI/Medicare/Alternative		3301-3302	38,318.97	41,107.00	7.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	28,068.50	24,665.76	-12.1%
Unemployment Insurance		3501-3502	2,518.16	271.18	-89.2%
Workers' Compensation		3601-3602	7,510.86	7,777.25	3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,909.68	205,338.86	8.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,883.12	20,881.38	16.8%
Noncapitalized Equipment		4400	17,867.61	20,000.00	11.9%
Food		4700	994,958.94	988,415.95	-0.7%
TOTAL, BOOKS AND SUPPLIES			1,030,709.67	1,029,297.33	-0.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,041.78	6,000.00	-0.7%
Dues and Memberships		5300	498.92	899.00	80.2%
Insurance		5400-5450	3,501.06	11,148.45	218.4%
Operations and Housekeeping Services		5500	123,116.04	124,195.18	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,704.28	9,000.00	57.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,298.19	4,360.13	-61.4%
Professional/Consulting Services and Operating Expenditures		5800	24,588.77	75,500.00	207.1%
Communications		5900	1,260.21	1,000.00	-20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,009.25	232,102.76	31.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	285,860.40	200,000.00	-30.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			285,860.40	200,000.00	-30.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	36,349.00	40,731.00	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,349.00	40,731.00	12.1%
TOTAL, EXPENDITURES			2,225,884.83	2,247,416.16	1.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	8.45	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8.45	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8.45	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,174,734.85	911,000.00	-22.5%
3) Other State Revenue		8300-8599	1,656,989.80	1,465,000.00	-11.6%
4) Other Local Revenue		8600-8799	141,812.41	150,000.00	5.8%
5) TOTAL, REVENUES			2,973,537.06	2,526,000.00	-15.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,066,419.79	2,082,489.98	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		36,349.00	40,731.00	12.1%
8) Plant Services	8000-8999		123,116.04	124,195.18	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,225,884.83	2,247,416.16	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			747,652.23	278,583.84	-62.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8.45	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			747,660.68	278,583.84	-62.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,835,880.94	2,583,541.62	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,880.94	2,583,541.62	40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,880.94	2,583,541.62	40.7%
2) Ending Balance, June 30 (E + F1e)			2,583,541.62	2,862,125.46	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	34,478.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,545,063.23	2,950,541.41	15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(88,415.95)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,455,063.23	2,860,541.41
5314	Child Nutrition: NSLP Equipment Assistance Grants	90,000.00	90,000.00
Total, Restricted Balance		2,545,063.23	2,950,541.41

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,061.88	410,000.00	-43.8%
5) TOTAL, REVENUES			729,061.88	410,000.00	-43.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,171.48	20,600.25	-2.7%
3) Employee Benefits		3000-3999	8,905.56	9,220.92	3.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	117,079.13	91,477.50	-21.9%
6) Capital Outlay		6000-6999	318,231.86	494,370.00	55.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			465,388.03	615,668.67	32.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			263,673.85	(205,668.67)	-178.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,626.96	162,634.76	0.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,626.96)	(162,634.76)	0.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			102,046.89	(368,303.43)	-460.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,094.99	2,625,141.88	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,094.99	2,625,141.88	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,094.99	2,625,141.88	4.0%
2) Ending Balance, June 30 (E + F1e)			2,625,141.88	2,256,838.45	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,625,141.88	2,256,838.45	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,894,965.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(92,622.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,633.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,269.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,890,246.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,509.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	262,594.88		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			265,104.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,625,141.88		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,585.88	10,000.00	-68.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(92,622.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	790,098.00	400,000.00	-49.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			729,061.88	410,000.00	-43.8%
TOTAL, REVENUES			729,061.88	410,000.00	-43.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	21,171.48	20,600.25	-2.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,171.48	20,600.25	-2.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,371.22	5,496.15	2.3%
OASDI/Medicare/Alternative		3301-3302	1,269.14	1,575.92	24.2%
Health and Welfare Benefits		3401-3402	1,847.73	1,843.14	-0.2%
Unemployment Insurance		3501-3502	105.84	10.30	-90.3%
Workers' Compensation		3601-3602	311.63	295.41	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,905.56	9,220.92	3.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,879.13	90,277.50	-22.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,079.13	91,477.50	-21.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	68,730.95	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	249,500.91	494,370.00	98.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			318,231.86	494,370.00	55.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			465,388.03	615,668.67	32.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.0%
Other Authorized Interfund Transfers Out		7619	161,626.96	162,634.76	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,626.96	162,634.76	0.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,626.96)	(162,634.76)	0.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,061.88	410,000.00	-43.8%
5) TOTAL, REVENUES			729,061.88	410,000.00	-43.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		52,955.37	58,021.17	9.6%
8) Plant Services	8000-8999		412,432.66	557,647.50	35.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			465,388.03	615,668.67	32.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			263,673.85	(205,668.67)	-178.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,626.96	162,634.76	0.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,626.96)	(162,634.76)	0.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			102,046.89	(368,303.43)	-460.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,094.99	2,625,141.88	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,094.99	2,625,141.88	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,094.99	2,625,141.88	4.0%
2) Ending Balance, June 30 (E + F1e)			2,625,141.88	2,256,838.45	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,625,141.88	2,256,838.45	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	2,625,141.88	2,256,838.45
Total, Restricted Balance		2,625,141.88	2,256,838.45

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,382,858.18	2,512,331.84	-42.7%
5) TOTAL, REVENUES			4,382,858.18	2,512,331.84	-42.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	422,362.12	2,928,933.34	593.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			422,362.12	2,928,933.34	593.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,960,496.06	(416,601.50)	-110.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,960,496.06	(416,601.50)	-110.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,308.82	4,121,804.88	2,455.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,308.82	4,121,804.88	2,455.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,308.82	4,121,804.88	2,455.2%
2) Ending Balance, June 30 (E + F1e)			4,121,804.88	3,705,203.38	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,121,804.88	3,705,203.38	-10.1%
FACILITY RESERVES	0000	9780	4,121,804.88		
FACILITY RESERVES	0000	9780		3,705,203.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,032,076.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(129,003.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	218,730.95		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,121,804.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,121,804.88		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,965.18	12,331.84	-81.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(129,003.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,446,896.00	2,500,000.00	-43.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,382,858.18	2,512,331.84	-42.7%
TOTAL, REVENUES			4,382,858.18	2,512,331.84	-42.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	74,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	394,562.12	2,826,933.34	616.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,800.00	28,000.00	0.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			422,362.12	2,928,933.34	593.5%
<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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			422,362.12	2,928,933.34	593.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,382,858.18	2,512,331.84	-42.7%
5) TOTAL, REVENUES			4,382,858.18	2,512,331.84	-42.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		422,362.12	2,928,933.34	593.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			422,362.12	2,928,933.34	593.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,960,496.06	(416,601.50)	-110.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,960,496.06	(416,601.50)	-110.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,308.82	4,121,804.88	2,455.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,308.82	4,121,804.88	2,455.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,308.82	4,121,804.88	2,455.2%
2) Ending Balance, June 30 (E + F1e)			4,121,804.88	3,705,203.38	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,121,804.88	3,705,203.38	-10.1%
FACILITY RESERVES	0000	9780	4,121,804.88		
FACILITY RESERVES	0000	9780		3,705,203.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	230,417.59	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	230,417.59	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	230,417.59	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	230,417.59	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	230,417.59	New
FACILITY RESERVES	0000	9780		230,417.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	230,417.59	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	230,417.59	New
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	230,417.59	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	230,417.59	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	230,417.59	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	230,417.59	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	230,417.59	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	230,417.59	New
FACILITY RESERVES	0000	9780		230,417.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,339,874.95	910,000.00	-87.6%
5) TOTAL, REVENUES			7,339,874.95	910,000.00	-87.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,530.01	10,000.00	-51.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,530.01	10,000.00	-51.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,319,344.94	900,000.00	-87.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	709,791.82	715,904.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(709,791.82)	(715,904.00)	0.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,609,553.12	184,096.00	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,681,930.69	10,291,483.81	179.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,681,930.69	10,291,483.81	179.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,681,930.69	10,291,483.81	179.5%
2) Ending Balance, June 30 (E + F1e)			10,291,483.81	10,475,579.81	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,291,483.81	10,475,579.81	1.8%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	10,291,483.81		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		10,475,579.81	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,068,413.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,183.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	9,970,970.32		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,005,200.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,925.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	709,791.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			713,716.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,291,483.81		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	7,266,297.05	900,000.00	-87.6%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	107,760.90	10,000.00	-90.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(34,183.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,339,874.95	910,000.00	-87.6%
TOTAL, REVENUES			7,339,874.95	910,000.00	-87.6%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,530.01	10,000.00	-51.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,530.01	10,000.00	-51.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,530.01	10,000.00	-51.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	709,791.82	715,904.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			709,791.82	715,904.00	0.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(709,791.82)	(715,904.00)	0.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,339,874.95	910,000.00	-87.6%
5) TOTAL, REVENUES			7,339,874.95	910,000.00	-87.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,530.01	10,000.00	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,530.01	10,000.00	-51.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,319,344.94	900,000.00	-87.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	709,791.82	715,904.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(709,791.82)	(715,904.00)	0.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,609,553.12	184,096.00	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,681,930.69	10,291,483.81	179.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,681,930.69	10,291,483.81	179.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,681,930.69	10,291,483.81	179.5%
2) Ending Balance, June 30 (E + F1e)			10,291,483.81	10,475,579.81	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,291,483.81	10,475,579.81	1.8%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	10,291,483.81		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		10,475,579.81	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,462,334.71	2,199,123.24	-10.7%
5) TOTAL, REVENUES			2,462,334.71	2,199,123.24	-10.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,309,395.22	2,199,123.24	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,309,395.22	2,199,123.24	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			152,939.49	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,939.49	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,199,108.68	2,352,048.17	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,108.68	2,352,048.17	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,108.68	2,352,048.17	7.0%
2) Ending Balance, June 30 (E + F1e)			2,352,048.17	2,352,048.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,352,048.17	2,352,048.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,429,787.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(77,739.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,352,048.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,352,048.17		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,397,505.65	2,194,123.24	-8.5%
Unsecured Roll		8612	17,179.66	0.00	-100.0%
Prior Years' Taxes		8613	596.71	0.00	-100.0%
Supplemental Taxes		8614	98,359.16	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	906.77	0.00	-100.0%
Interest		8660	25,525.76	5,000.00	-80.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(77,739.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,462,334.71	2,199,123.24	-10.7%
TOTAL, REVENUES			2,462,334.71	2,199,123.24	-10.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,774,567.50	1,591,211.15	-10.3%
Bond Interest and Other Service Charges		7434	534,827.72	607,912.09	13.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,309,395.22	2,199,123.24	-4.8%
TOTAL, EXPENDITURES			2,309,395.22	2,199,123.24	-4.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,462,334.71	2,199,123.24	-10.7%
5) TOTAL, REVENUES			2,462,334.71	2,199,123.24	-10.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,309,395.22	2,199,123.24	-4.8%
10) TOTAL, EXPENDITURES			2,309,395.22	2,199,123.24	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			152,939.49	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,939.49	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,199,108.68	2,352,048.17	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,108.68	2,352,048.17	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,108.68	2,352,048.17	7.0%
2) Ending Balance, June 30 (E + F1e)			2,352,048.17	2,352,048.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,352,048.17	2,352,048.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	2,352,048.17	2,352,048.17
Total, Restricted Balance		2,352,048.17	2,352,048.17



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,295.00	0.00	-100.0%
5) TOTAL, REVENUES			28,295.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	871,418.78	878,538.76	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			871,418.78	878,538.76	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(843,123.78)	(878,538.76)	4.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	871,418.78	878,538.76	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			871,418.78	878,538.76	0.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,295.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	28,295.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	28,295.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	28,295.00	New
2) Ending Balance, June 30 (E + F1e)			28,295.00	28,295.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,295.00	28,295.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(884,386.70)		
1) Fair Value Adjustment to Cash in County Treasury		9111	28,295.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	884,386.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,295.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,295.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,295.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,295.00	0.00	-100.0%
TOTAL, REVENUES			28,295.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	436,418.78	448,538.76	2.8%
Other Debt Service - Principal		7439	435,000.00	430,000.00	-1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			871,418.78	878,538.76	0.8%
TOTAL, EXPENDITURES			871,418.78	878,538.76	0.8%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	871,418.78	878,538.76	0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			871,418.78	878,538.76	0.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			871,418.78	878,538.76	0.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,295.00	0.00	-100.0%
5) TOTAL, REVENUES			28,295.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	871,418.78	878,538.76	0.8%
10) TOTAL, EXPENDITURES			871,418.78	878,538.76	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(843,123.78)	(878,538.76)	4.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	871,418.78	878,538.76	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			871,418.78	878,538.76	0.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,295.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	28,295.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	28,295.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	28,295.00	New
2) Ending Balance, June 30 (E + F1e)			28,295.00	28,295.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,295.00	28,295.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
9010		Other Restricted Local	28,295.00	28,295.00
Total, Restricted Balance			28,295.00	28,295.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	3,337.26	3,347.21	3,473.83	3,372.77	3,372.77	3,422.64
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,337.26	3,347.21	3,473.83	3,372.77	3,372.77	3,422.64
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,337.26	3,347.21	3,473.83	3,372.77	3,372.77	3,422.64
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<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	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<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>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



Unaudited Actuals  
FINANCIAL REPORTS  
2022-23 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.55%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$26,709,801.32
	Appropriations Subject to Limit	\$25,306,058.08
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.05%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Roslynne Manansala-Smith

Name

Director, External Business Services

Title

(530) 295-2214

Telephone

rsmith@edcoe.org

E-mail Address

For School District:

Lisa Donaldson

Name

Assistant Superintendent of Business Services

Title

(530) 677-4461

Telephone

ldonaldson@my.rescueusd.org

E-mail Address

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,475,309.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,767,252.12
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	267,994.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	59,380.93
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				327,384.36
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				41,380,672.93
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,347.21
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,362.74

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	37,084,745.25	10,893.37
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)	37,084,745.25	10,893.37
B. Required effort (Line A.2 times 90%)	33,376,270.73	9,804.03
C. Current year expenditures (Line I.E and Line II.B)	41,380,672.93	12,362.74
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> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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) 1,183,999.16
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 35,493,434.24

**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) 3.34%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.  
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) 1,649,251.49
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 140,349.23

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,420.00
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)	142,240.10
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)	1,974,260.82
9. Carry-Forward Adjustment (Part IV, Line F)	135,794.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,110,055.15
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,539,166.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,474,162.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,016,523.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	140,544.44
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)	540,653.52
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)	7,140.23
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)	4,116,445.43
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)	908,716.49
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)	41,743,352.67
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.73%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 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)	5.05%

**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>	1,974,260.82
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(168,732.38)
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 (4.00%) times Part III, Line B19); zero if negative	135,794.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	135,794.33
<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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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>	135,794.33

Approved  
indirect  
cost rate: 4.00%

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Highest  
rate used  
in any  
program: 4.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	323,837.20	12,953.00	4.00%
01	3305	33,478.36	1,339.00	4.00%
01	3310	1,193,585.54	23,871.50	2.00%
01	4035	42,303.22	1,692.00	4.00%
01	4127	17,209.19	688.00	4.00%
01	4201	4,685.58	187.42	4.00%
01	4203	5,699.86	228.00	4.00%
01	6266	164,246.90	6,570.00	4.00%
01	6500	3,568,379.75	35,683.75	1.00%
01	6546	159,376.06	6,375.00	4.00%
01	6547	134,629.30	5,385.00	4.00%
13	5310	908,716.49	36,349.00	4.00%

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	23,583,187.76	11,037,900.53	34,621,088.29	1,943,933.56		36,565,021.85
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	148,167.88	0.00	148,167.88	8,319.45		156,487.33
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	120,371.93	0.00	120,371.93	6,758.74		127,130.67
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	5,524,610.01	0.00	5,524,610.01	310,200.38		5,834,810.39
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	66,131.14	0.00	66,131.14	3,713.19		69,844.33
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					16,105.01	16,105.01
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					200,603.25	200,603.25
----	Other Outgo					1,434,766.43	1,434,766.43
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	106,889.15		106,889.15
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(36,349.00)		(36,349.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	29,442,468.72	11,037,900.53	40,480,369.25	2,343,465.47	1,651,474.69	44,475,309.41

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	23,382,344.83	44,941.07	15,357.42	0.00	0.00	0.00	140,544.44			0.00	0.00	23,583,187.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	129,670.69	18,497.19	0.00	0.00	0.00	0.00	0.00			0.00	0.00	148,167.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	15,538.84	104,833.09	0.00	0.00	0.00	0.00	0.00			0.00	0.00	120,371.93
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,010,506.53	364,352.95	0.00	0.00	1,081,306.42	68,444.11	0.00			0.00	0.00	5,524,610.01
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,105.51	0.00	43,565.63	0.00	0.00	21,460.00	0.00	0.00	0.00	0.00	0.00	66,131.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		27,539,166.40	532,624.30	58,923.05	0.00	1,081,306.42	89,904.11	140,544.44	0.00	0.00	0.00	0.00	29,442,468.72

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	5,659,316.44	4,288,417.60	1,090,166.49	11,037,900.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		5,659,316.44	4,288,417.60	1,090,166.49	11,037,900.53

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	540,653.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	42,420.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,656,391.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	140,349.23
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,379,814.47
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	29,442,468.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,037,900.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	40,480,369.25
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,903,675.43
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,903,675.43
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	42,384,044.68
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.61%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	16,105.01				16,105.01
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			200,603.25		200,603.25
Other Outgo (Objects 1000 - 7999)				1,434,766.43	1,434,766.43
<b>Total Other Costs</b>	16,105.01	0.00	200,603.25	1,434,766.43	1,651,474.69

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(11,298.19)	0.00	(36,349.00)				
Other Sources/Uses Detail					0.00	8.45		
Fund Reconciliation							160,937.81	249,932.90
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,298.19	0.00	36,349.00	0.00				
Other Sources/Uses Detail					8.45	0.00		
Fund Reconciliation							99,929.61	160,934.52
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		



Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	161,626.96		
Fund Reconciliation							19,269.05	262,594.88
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							218,730.95	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	709,791.82		
Fund Reconciliation							0.00	709,791.82
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					871,418.78	0.00		
Fund Reconciliation							884,386.70	0.00

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	11,298.19	(11,298.19)	36,349.00	(36,349.00)	871,427.23	871,427.23	1,383,254.12	1,383,254.12

**ITEM#: 7a**

**DATE: September 12, 2023**

## **RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** AB1200 Disclosure-Classified Employees (CSEA); Tentative Agreement 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 to contract language change related to grievance, hours/working conditions, safety, transportation, catastrophic leave, and holidays. Salary negotiations are postponed to fall 2023.

### **FISCAL IMPACT:**

This tentative agreement does not include a salary increase agreement.

### **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, MOUs, and the AB1200 Disclosure.



California  
School  
Employees  
Association

8217 Auburn Boulevard  
Citrus Heights, CA 95610  
(916) 725-1188  
(800) 582-7314

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

Adam Weinberger  
Association President

Keith Pace  
Executive Director

Member of the AFL-CIO

The nation's largest  
independent classified  
employee association



August 2, 2023

**Sent Via Electronic Mail Only**

[nhadden@rescueusd.org](mailto:nhadden@rescueusd.org)

Natalie Hadden  
Chapter President Chapter #737

**RE: Tentative Agreement on Reopener**

Dear President Hadden:

I have received the tentative agreement for the reopener between Rescue Union School District and California School Employees Association and its Rescue Chapter #737 for the 2023-2026 school year(s).

It has been reviewed in accordance with Policy 610. I have found no apparent violation of law, CSEA's Constitution and Bylaws, or Policy.

Ratification for this tentative agreement **is** required. Once ratified, please provide your Labor Relations Representative (LRR) Cesar Mata with the ratification date so that we may update our records.

*Please ensure your chapter complies with the Ratification Meeting requirements as identified in your chapter constitution and Policy 610 Ratification Notice.*

I would like to take this opportunity to acknowledge the time and effort spent by you and the Negotiating Committee in negotiations. Your involvement and dedication are truly appreciated.

Please feel free to contact my office if you have any questions or concerns.

Congratulations on your agreement!

Sincerely,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

Mauricio Vides  
Field Director

Cc: Regional Representative #32; Ron Walker, Area A Director; Cesar Mata, Labor Relations Representative; Chapter Contract File #737

CSEA Signature

*Natalie Hadley*

RUSD Signature

*[Signature]*

CSEA Rep

*Paul Kennedy*

Date: May 19, 2023

## TENTATIVE AGREEMENT

Between the

RESCUE UNION SCHOOL DISTRICT (District)

and the

California School Employee Association

and its Rescue Chapter 737 (CSEA)

May 19, 2023



The Rescue Union School District (District) and the California School Employees Association and its Rescue Chapter 737 (CSEA), together (the parties), jointly agree to the following changes to the contract. The parties agree to continue negotiations on wages and benefits.

### Article III: Contractual Provisions

#### 3.2 Meet and Negotiate

It is the intent of the District and Association to negotiate within the Interest Based Bargaining format. During the term of this Agreement, the Association and the District mutually agree to meet and negotiate over any provision contained within this agreement as a means of resolving identified issues.

During the ~~2020/2021~~ 2023/2024 year, the District and Association agree that all articles of the collective bargaining agreement shall be considered open for negotiation. During the ~~2021/22~~ 2024/25 and ~~2022/23~~ 2025/26 years, the parties agree to each present two (2) openers plus salaries and benefits for negotiation. Additional openers may be negotiated upon mutual agreement.

### Article IV: Grievance Procedures

#### 4.1. Processing of a Grievance

##### 4.1.1 Initiation Level

Within ten (10) days after the occurrence of the action or omission giving rise to a grievance, the grievant shall attempt to resolve it by an informal conference with the grievant's immediate supervisor.

##### 4.1.2 Formal Level I (Step 1)

Failing to resolve the difficulty through informal means, the grievant may, within ten (10) days from the informal conference, register a formal written grievance. The grievance shall be in writing, on forms approved by the superintendent (see Appendix), with copies to the Association,

and the grievant's immediate supervisor stating the following:

4.1.2.1 Statement of grievance listing the specific provisions and event alleged to violate this Agreement.

4.1.2.2 Steps taken to resolve differences through informal means.

4.1.2.3 Steps the grievant recommends be taken to remedy the grievance. The immediate supervisor shall communicate a decision in writing to the grievant with a copy to the superintendent/designee and the Association within ten (10) days after receiving the grievance.

#### 4.1.3 Formal Level II (Step 2)

In the event the grievant is not satisfied with the decision at Level I, they may appeal the decision to the superintendent or designee within ten (10) days after receiving the Level I written decision. The written appeal shall contain the following:

4.1.3.1 A copy of the original grievance;

4.1.3.2 The decision rendered at Level I

4.1.3.3 A clear, concise statement of the reasons for the appeal.

The superintendent or designee shall confer with the grievant and shall communicate a decision in writing to the grievant, with a copy to the Association and the immediate supervisor, within ten (10) days after receiving the appeal.

#### 4.1.4 Formal Level III (Step 3)

4.1.4.1 If the grievant is not satisfied with the decision at Level II or if no timely decision is rendered, the Association may within fifteen (15) days after receiving the Level II decision (or after the deadline for such decision if no timely decision occurred) submit a request in writing to the superintendent or designee for advisory arbitration mediation of the dispute. If the Grievant is not CSEA, he/she must request that CSEA take part in mediation sufficiently in advance of the fifteen (15) day time limit above to allow CSEA to determine whether or not to move the grievance forward to mediation.

4.1.4.2 The Association and the district shall attempt to agree upon a arbitrator mediator. If an agreement on a arbitrator mediator is not reached within ten (10) days after submittal of the request for arbitration mediation, the Association and the District shall request the State Mediation and Conciliation Service to supply a list of five (5) names of arbitrators mediators. If either side rejects the first list, a new (second) list will be requested from the State. The order of striking shall be determined by lot. Each party shall alternately strike a name until only one (1) name remains.

4.1.4.3 The fees and expenses of the arbitrator mediator (and any expenses required by the arbitrator mediator), and court reporter shall be borne equally by the District and the



Association. All other expenses shall be borne by the party incurring them. If there is a cancellation fee, the party cancelling shall bear the entire cost of the cancellation fee.

4.1.4.4 Prior to the mediation hearing, CSEA and the District shall provide to each other, to the extent they exist, documents, including but not limited to the following: stipulations, joint exhibits, witness lists and any issues that are relevant to the grievance process which must be answered, or resolved.

4.1.4.45 The ~~arbitrator~~ mediator shall, as soon as possible, hear evidence and render a recommended decision on the issue or issues submitted. If the parties cannot agree upon a submission statement, the ~~arbitrator~~ mediator shall determine the issues by referring to the written grievance and the answers thereto at each step. Unless both parties mutually agree otherwise, a court reporter shall be retained to take down and transcribe the testimony at the hearing.

4.1.4.56 The ~~arbitrator~~ mediator shall have no power to add to, subtract from, or modify the terms of this agreement.

4.1.4.7 Either party may call witnesses and present evidence relevant to the mediated issues. Bargaining unit members called as witnesses will be released from duty to testify at the mediation.

4.1.4.68 After a hearing and after both parties has had an opportunity to make ~~written~~ closing arguments, the ~~arbitrator~~ mediator shall submit in writing to all parties the recommended decision.

4.1.4.79 Within fifteen (15) days of receiving the recommended decision of the arbitrator, the District or the Association must notify the other part in writing that it rejects the arbitrator's recommended decision. In the absence of such notification, the arbitrator's recommended decision shall become final and binding on the parties. The decision of the mediator shall be submitted to the Superintendent, Assistant Superintendent, CSEA President, and CSEA Labor Relations Representative. It shall be kept confidential unless or until submitted to the Board of Trustees and the grievant(s).

## ARTICLE V: HOURS/WORKING CONDITIONS

5.2.1 The District will provide compensation at a rate equal to one and one-half (1-1/2) times the regular rate of pay for Association members authorized by the District to perform overtime. Association members must receive authorization from a supervisor prior to performing overtime. Overtime is any time required to be worked in excess of eight (8) hours in any one workday unless the employee is on a longer day flexible schedule. All hours in excess of a forty (40) hour workweek or eight (8) hours per day will be compensated at the overtime rate. Double the employee's regular rate of pay for all hours worked in excess of 12 hours in any workday and for all hours worked in excess of eight on the seventh consecutive day of work in a workweek.

### 5.4 Break Time & Meal Period



5.4.1 All Association members who have a workday of five (5) hours or more shall be entitled to an unpaid duty-free lunch period at least thirty (30) minutes per day.

- a. The employee must be relieved of all duty during the meal break.
- b. The employer must relinquish control over the employee's activities for the entire meal break.
- c. The employee's meal break must last for thirty (30) consecutive minutes, without interruption.
- d. The employee cannot be discouraged or obstructed from taking the meal break.

5.4.2 All Association members will be granted a rest period of fifteen (15) minutes for every four (4) hours of work, as scheduled by management.

- a. Rest periods are a part of the regular workday and shall be compensated at the regular rate of pay for the employee.
- b. If employee's rest period is disrupted by a supervisor, the District must make-up the missed rest period within the same workday.

## 5.9 Safety Conditions of Employment

5.9.4 Bargaining unit members who feel that their workload has exceeded their ability to complete their assigned duties safely and effectively shall request a formal meeting to discuss their concerns with their immediate supervisor who shall assess their assigned duties, and where they feel appropriate, prioritize, or adjust those duties. Unit members may request union representation for this meeting.

## **Article VII: Holidays**

### 7.1 Holidays

The following shall be the fourteen (14) paid holidays:

4th of July  
Labor Day \*  
Veteran's Day \*  
Day before Thanksgiving \*  
Thanksgiving Day \*  
Day after Thanksgiving (In lieu of Admission's Day) \*  
Day before Christmas \*  
Christmas Day \*  
New Year's Day \*  
Martin Luther King \*  
Lincoln's Birthday \*  
Washington's Birthday \*  
Memorial Day \*  
Juneteenth

## Article VIII: Leaves

### 8.3 Catastrophic Illness Leave

#### Definition

Catastrophic injury or illness means an injury or illness, such as cancer, heart attack, major surgery, or a condition of similar severity. Such injury or illness may require the employee to miss work a minimum of ten consecutive days due to personal incapacitation or the incapacitation of a family member and taking extended time off work creates a financial hardship for the employee because they have exhausted all of their paid leave.

A "family member" for the purpose of catastrophic leave, shall be defined as spouse, domestic partner, child, step-child, parent, step-parent, and any relative currently living in the immediate household of the employee.

Catastrophic Leave Committee is the committee who oversees the donation bank, leave donation forms, and requests for the use of donated leave credits. This committee is made up of two CSEA members and two District members.

8.3.1 Catastrophic injury or illness means an injury or illness, such as cancer, heart attack, major surgery, or a condition of similar severity. Such injury or illness may require the employee to miss work a minimum of ten consecutive days due to personal incapacitation or the incapacitation of a family member and taking extended time off work creates a financial hardship for the employee because they have exhausted all of their paid leave.

Classified employees may donate accumulated sick leave and/or vacation hours days to the employee Catastrophic Leave Bank for an eligible employees in the Rescue Union School District who are in need of additional paid time due to a catastrophic illness. Excess or unused days that have been donated are to remain in the bank.

#### 8.3.2 Eligibility Requirements

Participation in the Leave Bank is voluntary. The Catastrophic Leave Bank shall be administered by the Catastrophic Leave Committee, the Rescue Union School District office. Leave hours may be donated to an eligible employee for a catastrophic illness or injury if all of the following requirements are met. Only Bargaining unit members who have contributed at least one workday to the Leave Bank are eligible for Leave Hours.

8.3.2.1 The employee who is, or whose family is, suffering from a catastrophic illness or injury requests that leave credits be donated and provides verification of catastrophic injury or illness. Participants shall be required to submit a doctor's statement indicating the nature of the illness or injury and the probable length of absence from work.

8.3.2.2 The employee has exhausted all their paid leave.

8.3.2.3 The association Committee verifies that the employee meets all of the eligibility requirements. The Committee will determine the employee's eligibility and may deny a



request to withdraw from the Bank.

8.3.2.4 The maximum allocation per employee on initial application shall be twenty (20) workdays at the contracted work hours. Extensions may be granted, in 20-day allotments, up to a maximum of 60 workdays at the contracted work hours in any school year. This leave may be used for additional medical days needed and required for the initial catastrophic leave request. Excess or unused days that have been donated are to remain in the bank.

8.3.2.5 The employee who has received catastrophic leave days from the bank agrees to repay the days at the rate of two days per year in the event he or she returns to work.

8.3.2.6 If a participant is incapacitated, applications may be submitted to the Committee by the Association.

### 8.3.3 Procedure for Donating Sick Leave Hours

8.3.3.1 Full-time employees may donate sick leave hours only if they have a minimum of eighty hours of accumulated sick leave and may donate only hours in excess of those hours. Part-time employees, working at least 50%, may donate a portion of hours in proportion to the percentage of time worked.

Employees working at least 50% may donate sick leave hours only if they have a minimum of two (2) weeks (80 hours for full time, prorated for less than full time) of accumulated sick leave and may donate hours in excess of nine (9) working days. The donation period will be September 1 through September 30 of each school year.

8.3.3.2 All transfer of sick leave hours to the program is irrevocable.

8.3.3.2 3 Contributions shall be authorized in writing by the employee.

8.3.3.3 4 The Bargaining unit Committee may issue an "All Call for Donations" from bargaining unit members when fewer than 20 days exist, or when a request exceeds the number of days in the bank. When an "All Call for Donations" is made, bargaining unit members that wish to remain eligible to use the Catastrophic Leave Bank must donate no later than September 1 of the following school year. If an employee has not participated in donating sick leave credit, no "All-Call for donations" will be made by CSEA or the District on behalf of that employee.

8.3.3.4 5 It is the intent to make this provision available to any Rescue Union School District Bargaining unit employee not covered by other catastrophic leave provisions.

8.3.3.5 6 Retired employees working for benefits and employees who do not accrue and are not eligible for sick leave. They are, therefore, not eligible for catastrophic illness provisions.

8.3.3.6 A bargaining unit member with any unused vacation days may request to donate up to one (1) day to the Catastrophic leave bank on or before April 30th.

8.3.3.7 All transfer of sick leave and vacation hours to the program are irrevocable.

8.3.3.7 The bargaining unit shall keep all records confidential and shall not disclose the nature of the illness except as is necessary to process the request for withdrawal and defend against any appeals or denials.

#### 8.3.4 Repayment of Catastrophic Leave

All hours used from the Catastrophic Leave Bank will be repaid by members at the rate of two workdays at the contracted work hours per year in the event he/she returns to work.

#### 8.3.5 Administration of the Bank

8.3.5.1 The committee shall have the responsibility of maintaining the records of the Bank, receiving withdrawal requests, verifying the validity of requests, approving or denying the request, and communicating its decisions in writing to the participants.

8.3.5.2 Applications shall be reviewed and decisions of the Committee reported in writing to the applicant within fifteen workdays of receipt of the application.

8.3.5.3 The Committee shall keep all records confidential in accordance with HIPAA, ADA, and FEHA and shall not disclose appropriate information provided about the serious health condition except as is necessary to process the request for withdrawal and defend against any appeals of denials.

8.3.5.4 By October 1<sup>st</sup> of each school year, the Committee will meet to review current bank balances and eligible participants.

## **ARTICLE XII: DISTRICT TRANSPORTATION**

### 12.3 Bus Assignment

Included with the routes will be the bus to be assigned. There may be more than one bus available to a route at the time of bidding, however buses assigned or available to a route will be determined by the director of transportation based on factors including but not limited to the length of the route and student needs.

The District retains the right to reassign a bus as necessary due to mechanical repairs needed or to accommodate field trips.

### 12.4 ~~12.3~~ Bidding

12.4.3.1 Bus and route will be assigned by bid of each individual bus driver based on classification seniority. In the case of a special need of the district, a particular bus may be



assigned to a specific route. If the same bus is assigned to more than one route, all routes will be bid as a package. Whenever possible, the assignment will be made prior to the bidding process. If not possible, there may be a rebid for bus assignments at the request of the association.

Drivers are in paid status during route bidding.

12.4.3.2 Bidding for the next school year will take place no later than the last calendared school day of the prior year. Once schools are back in session the following school year and routes are adjusted, routes will be rebid no later than the seventh week of school should any one of the routes meet the criteria for rebid.

After the rebid, routes will not be rebid for the remainder of the school year unless there is an increase of time which exceeds fifteen (15) minutes. (Increase of less than fifteen (15) minutes will be cumulative.)

12.4.3 Adjusted Route Time - If a route increases up to fifteen (15) minutes daily for twenty (20) consecutive days, the additional time will be added to the route and will go up for rebid.

12.4.4. Bid Due to Increase - When a route is put up for bid because of an increase of more than fifteen (15) minutes, the drivers will have the opportunity to bid the route by seniority. Three (3) days prior to bid date, written notice of such bid will be posted. Drivers unavailable on the day of the bid may have a designated proxy bid. It is the intent of this section that any routes vacated as a result of the initial bid shall immediately be bid by the drivers present, in person or by proxy, without additional notice or posting.

Bidding will be held approximately six (6) weeks after the start of the traditional school year. If an employee is on extended sick leave, a second bid will be held immediately after the original bid to fill the route based on a temporary status. When the employee returns from extended leave, they will return to their assigned route. The employee filling the route on a temporary basis will return to their regularly assigned route. Drivers are in paid status during route bidding.

12.4.5 12.3.3 Individual routes that become vacant will be bid in the same manner except the bus/route will be bid as a package.

12.4.6 12.3.4 Mid-day routes will be bid separately from the a.m. /p.m. routes unless a particular bus has been assigned according to 12.3.1.

#### 12.5.4 Temporary Bid

12.5.4.1 If a driver is absent for an extended period (20 work days or more), except vacation time, the route may be filled on a temporary basis in the following manner:

12.5.4.2 The route assigned to the absent driver will be advertised and bid on a classification seniority basis using the procedure described in section 12.2.

12.5-4.3 The bid process will continue by classification seniority until the least senior person has the opportunity to accept or reject the vacancy.

12.5-4.4 When the absent driver returns, all participants in the temporary bid will return to the position/hours of their original assignment (bid).

## 12.6 5 Field Trips

12.6 5.1 For the purpose of clarity, a field trip is defined as any activity requiring transportation other than regular home to school.

12.6 5.2 No driver will be eligible for field trips out of the District until he/she has the equivalent of 6 months of school bus driving experience and has completed training as indicated in 12.5.3, below. Drivers with less than one (1) year's experience may be assigned to field trips within the communities served by the District. Substitute bus drivers who meet these qualifications are eligible to drive a field trip if all regular drivers decline to drive the field trip.

12.6 5.3 No driver will be eligible for long distance field trips until they have been rated by the supervisor and/or trainer. Field trips shall be rated on a one (1) through two (2) system.

Rate 1: Able to take all field trips and, athletic trips not requiring special training

Rate 2: Special training required for:

Terrain i.e., mountains

City i.e., S.F. or Bay area

Weather i.e., snow

12.6 5.4 Rescue Union School District bus drivers will have exclusive rights to all field trips that Rescue Union School District students and staff partake in that requires a bus for transportation. Walking field trips are permitted and do not require bus transportation. Required bus trips include:

§ All field trips with 15 or more students and/or

§ Any field trips with destinations outside a 40 mile radius of the district unless expressly approved by the Superintendent for other travel arrangements.

§ After school field trips that begin more than one hour after school is dismissed do not require bus transportation.

If the Transportation Department is unable to accommodate the field trip request, the transportation director will notify the site administrator who may make other arrangements in accordance with board policy.

This is to include but not limited to:

- Traditional schedule
- Summer school programs
- S.D.C. schedule
- After school sports program
- After school club programs
- G.A.T.E. programs
- Outdoor Education
- Extracurricular activities?

**12.6 5.5** Field trip bidding will take place each month three working days prior to the end of the month and at a time between the morning and afternoon run. In the event the day is not a regularly scheduled working day for all employees, field trip bidding will take place on the next regularly scheduled working day for all employees. All field trips will be posted immediately following approval (within 24 hours). Drivers are not in paid status during the field trip bidding process.

**12.6 5.6** If a driver loses a field trip because of cancellation, or rescheduling of the trip, the next available trip will be offered to that driver. If a field trip has been accepted by a driver and the driver requests personal time off for the same time, the driver will lose that field trip and it will be offered to the next driver available on rotation. If a field trip falls on a day the assigned driver has requested a personal time off, the driver loses eligibility for that trip.

**12.6 5.7** If a field trip is canceled by the school for any reason other than emergency or inclement weather without 24-hour notice to the scheduled driver, the driver shall be paid the equivalent of the scheduled time for the field trip or a minimum of two hours pay, whichever is less.

If the driver has been compensated, per the above, the driver is not considered to have lost a trip as per section 12.6 5.6.

If a field trip is rescheduled, the scheduled driver will have first rights to the rescheduled trip. If the driver is not able to take the rescheduled trip, the driver will be offered the next available trip as per sec 12.6 5.6.

**12.6 5.8** A field trip list will be posted and maintained by the supervisor. Trips will be bid on a rotating basis to those drivers on the above list wishing to take trips.

**12.6 5.9** Late trip requests received and departing prior to the next bid date will be offered to the driver next on the field trip rotation list. The driver's placement on the rotation list will not be affected when refusing or accepting a late trip. Drivers who accept or pass on a late trip shall not be offered another until all drivers on the rotation list have been offered a late trip.

12.6 5.10 Drivers cannot exchange field trips among themselves. All exchanges must be approved by the Director of Transportation or designee.

12.6 5.11 Field trip driving instructions/directions will be provided by the supervisor and/or Dispatch Relief Drive a minimum of 24 hours prior to the trip.

12.6 5.12 Trips that occur within the drivers work hours and involve no extra income will be assigned.

## 12.7 6 Extra Hours

### 12.7 6.1 Traditional Year:

A list for extra route coverage and a second list for extra work available in the Transportation Department will be posted and maintained by the supervisor. When extra Transportation Department work is available, it will be offered by classification seniority on a rotating basis to those employees who are available for the extra work and wish to perform the extra duties.

### 12.7 6.2 Summer:

12.7 6.2.1 Bidding for summer home-to-school transportation will be held during the last month of school.

12.7 6.2.2 Drivers who elect to work during summer school must inform their immediate supervisor in writing that they desire summer work. The District shall maintain a list of all eligible summer school drivers. Assignments shall be awarded based on seniority.

12.7 6.2.3 Special trips that are scheduled during the summer (the Sunday following the last week of traditional school year through the day before the first day of the traditional school year) shall be rotated among employees on the summer driver list based on seniority.

12.7 6.2.4 If new summer work (overflow, contingency hours, etc.) is created that cannot be filled by regular summer school drivers, that work shall be offered to district drivers who have signed up as summer substitutes.

## 12.8 7 Mid-day Substitutions

12.8 7.1 If the regular driver is absent from their mid-day run, regular employees will be given the opportunity to substitute if additional time will be gained by substituting employee as long as it does not cause the driver's time to exceed eight (8) hours.

## 12.9 8 Assignment Authority

Nothing in this Article shall preclude the District from assigning trips, routes, buses, or extra hours to qualified drivers when volunteers are not readily available.



## **12.10.9 Mandated Requirements**

**12.10.9.1** The District will comply and reimburse for any statutory, mandated requirements pertaining to training, certification, commercial licensing, and medical examination.

**12.10.9.2** An employee who chooses to utilize his/her personal physician (must be certified) shall be eligible for reimbursement (with receipts) not to exceed the amount charged by the district's medical contractor. Reimbursements shall be limited to costs related to the job required physical.

**12.10.9.2.3** Bus routes will include a thirty minute initial bus checkout, a ten minute safety check before leaving on the afternoon runs and a fifteen minute period at the end of each route for engine cool down and bus cleaning.

## **12.11 ~~10~~ Use of Video Cameras in District Transportation Vehicles**

**12.11 ~~10~~.1** Video cameras installed on any vehicle used for student transportation for curricular and/or extra-curricular activities are for monitoring passengers on District vehicle, and promotion of passenger safety/security.

**12.11 ~~10~~.2** The videotapes and equipment will be maintained according to District prescribed procedures and policies.

**12.11 ~~10~~.3** The retention of videotapes is to be in accordance with District policy and administrative rules.

**12.11 ~~10~~.4** The events videotaped are to be used for deterring misconduct of students and promotion of the District's bus conduct rules and not intended for use in discipline or evaluating work performance of bargaining unit members.

Security cameras shall not be used to evaluate employees or to initiate disciplinary proceedings, unless it is to investigate a situation brought to management's attention. If the District, in the course of an investigation into a safety or security concern in keeping with the purpose as stated in 12.11.1, observes in the course of reviewing security camera footage, or happens to notice an employee behaving in a manner that poses a safety or security concern, the District may use such footage to address the issue with the employee. If recordings are being used in disciplinary proceedings, CSEA shall be notified in advance and shall have the right to review the recordings. The District shall not use security cameras at any time for the purpose of monitoring an employee's work or work habits.

## **12.15 Bus Driver Reimbursement**

The District shall reimburse any employee with the District expenses associated with his/her obtaining the bus driver license, up to a maximum of \$400.00 to be paid in two (2) payments of \$200. The first payment will be after completion of the 6 month probation. The second after completion of one calendar year. To be eligible, the employee must still have a valid Bus Driver and Passenger Endorsement. Employees must submit all receipts and documentation to their supervisor for reimbursement. This article is applicable to employees hired on or after August 1, 2022.

### **Article XIII: Reassignment and Filling of Vacancies**

13.3.4 When the District is seeking a permanent change of one hour or less to a bargaining unit position, The following school year, the position with the additional hours added will be scheduled as a single position with the total hours. In the event there are two employees that had been working in the position, the person with the most seniority will have first rights to accept the position. Should that person decline, the other person in that position will have the next right to accept the position. Should neither accept the position, the vacancy will be posted.

13.3.5 If a permanent change in employee(s) work schedule is more than one (1) hour per day, the District shall negotiate such change with CSEA prior to implementation of the change. Any unit member who is displaced due to declining the additional time shall have the right to transfer into any existing vacancy in the same job class with a more desirable schedule. If no vacancies exist, the displaced unit member shall be placed on the 39 month rehire list.

13.3.6 The District shall provide reasonable notice to CSEA prior to making any permanent changes in hours to existing positions.

### **Article XV: Health Benefits**

#### **15.1 District Contribution**

The District shall contribute to medical benefits up to a negotiated CAP for employees. Coverage plan amounts will be prorated according to the amount of hours worked. The current health benefit level for full-time employees is as follows: ~~is provided for in Appendix "A" Salary and Health Benefit Schedule, attached to, and incorporated into, this Agreement.~~

Tiered annual rates:

Employee Only: \$7,479

Employee +1: \$8,079

Employee + Family: \$8,679

Benefits are calculated on an annual basis and prorated for less than a full contracted school year (i.e. start after the school year or terminate before the end of the school year).

Unit members that receive less than 12 paychecks will pay their employee share of health benefits for June and/or July prior to the end of the school year.



## **Article XVI: Salary**

### **16.1 Rate of Pay**

The regular rate of pay for each classified employee shall be in accordance with the rates established for each classification as provided for in Appendix "A" Salary and Health Benefits Schedule, attached to, and incorporated into, this Agreement.

### **16.2 Working Out of Class**

Classified employees working in a higher classification than their regular classification shall be compensated at their step on the higher classification on the salary schedule after the third consecutive day of work, retroactive to the first day worked. Classified employees working in a higher classification than their regular classification for less than three consecutive days shall be compensated at their own regular rate of pay.

*Ex: A Custodian (lower classification) works as a Lead Custodian (higher classification) for five consecutive days. They would receive their current step as Custodian on the Lead Custodian classification step for all five days.*

*Ex: A Para-educator (lower classification) works as an IIF (higher classification) for one day. They would receive their regular rate of pay for that day.*

Additionally, when an employee works in a higher classification for at least three consecutive days, and on either the day before or the day after a holiday, the employee receives the higher pay rate for the holiday.

Employees working in a lower classification than their regular classification maintain their regular classification maintain their higher rate of pay. This includes regular hours, overtime hours and/or hours covering the absence of another employee.

*Ex: A Lead Custodian (higher classification) works as a Custodian (lower classification). They would receive their regular rate of pay for all hours worked.*

### **16.3 Itemized Deductions**

All regular paychecks of classified employees shall be itemized to include all deductions and overtime.

### **16.4 Anniversary Date – Hire Date**

16.43.1 An employee's hire date (anniversary) will be the date upon which the employee first renders paid service as a probationary/permanent employee in any classification.

16.43.2 Once a bargaining unit employee's hire date is established, it will not be changed whether or not a bargaining unit employee is promoted, demoted, reclassified, or in any other

manner affected by a change in salary range. Should there be an approved leave, there shall be no adjustment in hire date. Should there be an employee resignation, it shall be considered a break in service.

16.43.3 For purposes of salary schedule placement, probationary employees hired between July 1 and November 30 of any year shall be considered to have worked a full year and will be moved to the next higher step on the salary schedule for the next succeeding year effective July 1.

16.43.4 Any probationary employee hired between December 1<sup>st</sup> and June 30<sup>th</sup> shall remain at the same step on the salary schedule during the entire next succeeding year.

#### 16.5.4 Comparisons

Prior to salary negotiations, salary data will be compared to mutually agreed upon districts upon request by either party.

#### 16.6.5 Job Descriptions

The parties agree to review and update up to six (6) job descriptions per year with the intent being to ensure that job descriptions accurately reflect each position's duties, skills, and legal requirements as they may change over time.

### (NEW) ARTICLE XVII – CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM

17. The District and CSEA shall mutually support participation in the Classified School Employee Summer Assistance Program ("CSESAP") each year according to California Education Code Section 45500 (Code Section 45500) and the guidelines published by the California Department of Education (CDE) annually.

The District and CSEA agree that in any year in which the State does not budget matching funds under Code Section 45500, the District will not participate in the CSESAP. Participation shall be waived in any year in which the District determines it cannot participate due to fiscal constraints. The District shall provide notice to CSEA no later than the end of the first full week in December in any year in which the District determines it cannot participate. If the CSESAP is removed from the California Education Code, this section shall become null and void.

### ARTICLE XVIII, XVII: DURATION OF CONTRACT

18.7.1 The parties agree that it is in the interest of the District and CSEA to have stability during the period in which the parties negotiate the successor agreement. To this end, the parties agree as follows:

18.7.1.1 The parties agree to create a new collective bargaining agreement between CSEA and the District for the period of July 1, ~~2023-2029~~ through June 30, ~~2026~~ 2023.

18.7.1.2 The above referenced collective bargaining agreement shall embody all the specific

terms of the agreement that will expire on June 30, ~~2026~~ 2023.

18.7.1.3 The parties agree that no later than the February board meeting, they will provide public notice, as required by Government Code section 3547, of their respective proposals for successor agreement issues, other than term. The parties agree to commence negotiations on these proposals no later than two weeks after the board meeting.

18.7.1.4 Pursuant to the provisions of this agreement, the parties shall have a free and unlimited right to make successor agreement proposals on any subject matter within scope, with the exception of the previously determined duration clause.

18.7.1.5 Nothing in this agreement shall be construed as limiting any rights the parties otherwise retain under the provisions of the EERA, Government Code sections 3500 et