ITEM #: 2a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Contract Extension for Jim Shoemake, Superintendent (Administrator)**

RECOMMENDATION:

The Board President recommends the Board of Trustees extend the contract of Jim Shoemake, Superintendent, per Article #1 and #44 of his contract with Rescue USD. The term of the extended contract shall be July 1, 2024 - June 30, 2027.

BACKGROUND:

Rescue USD and Jim Shoemake have a signed contract. Articles #1 and #44 of this contact state:

Contract Term

1. *Board employs Superintendent for a term of three years, commencing on July 1, 2021, and ending on June 30, 2024, unless such employment is terminated earlier pursuant to the provisions of this Contract or extended as otherwise provided herein or by law. An amendment for the extension of the term of this Agreement shall be considered by the Board at a regularly scheduled Board meeting following a satisfactory evaluation.*

Contract Renewal or Extension

44. *At the conclusion of each year's evaluation, the Governing Board shall determine in writing on the Superintendent's evaluation form whether or not the evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. If the Governing Board determines that the Superintendent's evaluation is "satisfactory" the term of the Agreement shall be extended one (1) year by action of the board; if the Governing Board determines that the Superintendent's evaluation is "unsatisfactory", the Superintendent's contract terms will remain the same.*

STATUS:

Jim Shoemake, Superintendent, has received a positive evaluation for the 2023-2024 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

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, other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology to ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

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

Board Focus Goal III - COMMUNICATION / COMMUNITY INVOLVEMENT

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

Board Focus Goal IV - STAFF NEEDS

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

Board Focus Goal V - FACILITY / HOUSING

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

Board Focus Goal VI – CULTURE OF EXCELLENCE

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

RESCUE UNION SCHOOL DISTRICT
Superintendent's Contract

This Employment Contract ("Contract") is by and between Jim Shoemake ("Superintendent") and the Governing Board ("Board") of the Rescue Union School District ("District").

The Board offers, and Superintendent accepts, with valuable consideration exchanged, employment as District Superintendent pursuant to the following terms and conditions.

Contract Term

1. Board employs Superintendent for a term of three years, commencing on July 1, 2024, and ending on June 30, 2027, unless such employment is terminated earlier pursuant to the provisions of this Contract or extended as otherwise provided herein or by law. An amendment for the extension of the term of this Agreement shall be considered by the Board at a regularly scheduled Board meeting following a satisfactory evaluation.

Work Year and Hours of Work

2. Superintendent shall render 222 work days of full and regular service to the District with the exception of District-approved holidays, and approved leaves as set forth in the Contract. It is understood that the demands of the position of Superintendent will require more than eight (8) hours a day and/or forty (40) hours per workweek. Superintendent is not entitled to receive overtime compensation. If the Superintendent works in excess of 222 days during the fiscal year, with the approval of the Board President, the Superintendent may elect to carry over such days into the next fiscal year.

Compensation

3. Superintendent is employed as a full-time employee of the District with an annual salary of Two Hundred Thousand, Seven Hundred and Seventy Four Dollars ($231,774.00) which is Step 1 of the Board adopted Certificated Administrators Salary Schedule ("Salary Schedule"). The annual salary shall be payable on the last working day of each month in installments of one-twelfth (1/12) of the annual salary for services rendered during the preceding month, with proration for a period of less than a full year of service.

4. Adjustments to the Superintendent's annual salary during the life of this Contract shall be in the form of an amendment or updated salary schedule, and shall become part of this Contract. The annual salary may be increased at the sole discretion of the Board. Any increase in salary shall be discussed and approved in open session at a regular Board meeting pursuant to Government Code Section 54956, subdivision (b). A change in salary during the term of the Contract shall not constitute the creation of a new contract or extend the termination date of the Contract.

Benefits and Expenses

Medical, Dental, Life and Vision Insurance

5. During his/her employment under the Contract, the Superintendent may select any medical, dental, life and vision plan available to other certificated management employees within the District. Superintendent shall receive the district certificated management fringe benefits cap and be responsible for any employee contribution of the plan selected.

Retirement Contribution

6. Superintendent is responsible for his or her share of contributions to CalSTRS.

Reimbursement for work related expenses outside of El Dorado County

7. Superintendent shall be reimbursed for all ordinary and necessary expenses in conducting District Business. District shall reimburse Superintendent for all documented ordinary and necessary expenses outside of El Dorado County, incurred relative to employment as Superintendent. The Board may, at any time for any reason, instruct the Superintendent to reduce or stop such reimbursable activity; however, the Superintendent will be reimbursed for expenditures made before the Board's decision.

Automobile Allowance and Necessary Expenses

8. The Superintendent shall receive $1,000 per month allowance to compensate for the operation of his own vehicle in the performance of regularly assigned duties and to compensate for other required and reasonable expenses necessary to satisfy the Superintendent's obligations, duties, responsibilities, and service to the District as described in this Agreement. No additional reimbursement will be received for the use of the Superintendent's personal vehicle or other expenses not described herein.

Professional Development and Dues

9. It is expected that the Superintendent will participate in professional and community organizations in a manner consistent with his or her employment duties and Board policies. Superintendent shall endeavor to maintain and improve professional competence. Superintendent shall select appropriate activities. The District shall pay for all reasonable and necessary expenses for such activities if the activities have been approved in advance by the Board.

10. District will therefore pay Superintendent's annual dues to the Association of California School Administrators (ACSA), as well as to any other professional or community organization approved by the Board. The Board retains the right to modify or discontinue payment of dues at any time should the Board determine such membership is not beneficial to the District.

Technology Devices

11. At its sole discretion, the Board shall provide to Superintendent, at District expense, a cell phone and a laptop computer and/or tablet, hereinafter "Technology Devices." District shall pay any costs and expenses associated with owning, licensing, operating and maintaining such Technology Devices. This does not include costs associated with maintaining home Internet access. All Technology Devices so provided are the property of District and District shall have the right to control the access to, and use of, Technology Devices through its Board policies, including its technology use policies, personnel policies, and its risk management policies.

12. All District-provided Technology Devices are provided to facilitate performance of Superintendent's duties and obligations as an employee of District. Superintendent may use District-provided Technology Devices for personal use within reasonable limits and in a manner consistent with Board policies, including its technology use policies, personnel policies, and its risk management policies. Superintendent shall not use any Technology Device in any manner that is inconsistent with such policies.

13. When Technology Devices are provided by the District, the Superintendent may conduct District business on devices that are not provided or owned by the District.

14. Superintendent hereby waives any and all rights and protections over the content of any Technology Device or other electronic device (e.g., cell phone, computer, tablet) on which he or she has conducted any District business, regardless of whether the device is provided by District pursuant to the Contract. This waiver permits the Board or anyone authorized by Board to examine the contents of any such device without requiring additional Permission, including, but not limited to, a separate waiver or a warrant.

Leaves

Illness Leave

15. Superintendent shall accrue 1 day of sick leave each month of employment, for a possible total of 12 days of sick leave each contract year.

16. Accrued unused illness leave shall not be compensable upon separation.

Personal and other leaves

17. Superintendent shall be entitled to all other personal necessity, bereavement, or other leaves provided to District's certificated management employees.

Duties and Responsibilities

18. Pursuant to Article 3 (commencing with Section 35026) of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code, Superintendent shall be the Chief Executive Officer of District.

19. Superintendent shall perform, at the highest level of competence, all services, duties, and obligations required by (i) the Contract, (ii) the District Superintendent job description, (iii) applicable laws and regulations, (iv) Board rules, regulations, and policies and as otherwise directed by Board. The Superintendent may delegate his or her duties to a responsible District employee at Superintendent's discretion unless otherwise stated in applicable laws and regulations, found in Board rules, regulations, and policies, or otherwise prohibited by Board.

20. Subject to the approval of the Board, Superintendent shall have primary responsibility for the management of all District affairs. In carrying out his or her duties, the Superintendent shall provide educational leadership to the District and make student learning and student success his or her highest priorities.

21. Superintendent shall be responsible for the operations of the District, including, but not limited to, the areas of general administration, instruction, human resources, communications, government relations, facilities, and business affairs.

22. Superintendent shall evaluate or cause to be evaluated all employees of the District as provided by California law and Board policy.

23. Superintendent shall establish and maintain positive community, staff, and Board relations and a collaborative culture.

24. Superintendent shall attend every Board meeting and Board committee meeting unless excused by the Board President.

25. Superintendent shall serve as Secretary to the Board and perform the duties as prescribed in Section 35025 of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code.

26. The Superintendent shall have primary responsibility for the execution of Board policies, although Board retains responsibility for the formulation of Board policies.

27. As permitted by any applicable law including, but not limited to the Brown Act, Superintendent shall, in advance of Board meetings, keep all Board members advised of emerging issues that could have a material impact on Board or District.

28. Superintendent shall submit financial and budgetary reports to Board and shall advise Board on possible sources of funds to carry out District programs.

29. Superintendent shall provide leadership and direction in negotiations with all labor groups.

30. Superintendent shall have primary responsibility for making timely and appropriate recommendations to Board regarding personnel matters, including the employment of personnel and any release, non-reelection, or termination of an employee. Upon request by Superintendent, Board may authorize Superintendent to employ personnel without Board approval.

31. As required by Education Code Section 35035, and subject to the approval of Board, Superintendent is responsible for assigning all District employees employed in positions requiring certification qualifications.

32. Superintendent shall have other duties properly delegated to him or her by Board policies or by other actions of the Board.

External Relation Duties

33. Superintendent shall represent District before the public, and shall maintain such a program of public relations as may serve to improve understanding and to keep the public informed about District activities, needs, and results.

34. Superintendent will act as the primary liaison with the local, state, and federal agencies and elected representatives.

35. Superintendent shall regularly report to the Board on all external relations activities.

Requirements

Driver's License

36. Superintendent is required to maintain a valid California Driver's License and have a vehicle available at all times to perform the duties of the position.

Evaluation

37. Board shall evaluate the Superintendent in each year.

38. Prior to September 1 of each year, the Board shall meet to establish Superintendent's performance goals and objectives for that school year based on the duties and responsibilities set forth in the Contract, Board's strategic planning priorities and any other criteria chosen by Board. These goals and objectives shall be reduced into writing and, at Board discretion, may include input provided by the Superintendent. The Board will provide the Superintendent with an Evaluation instrument.

39. ~~Prior to May 31 of each year,~~ At the last Board Meeting of the school year the Superintendent shall provide the Board with an annual ~~report~~ presentation regarding the state of the District. ~~and shall also make a presentation based on the report at a regularly scheduled Board meeting~~.

40. Prior to ~~June 1~~ the last scheduled Board meeting in May of each year, the Superintendent shall present the Board with a written self evaluation. The self-evaluation shall mirror the form of the Board Evaluation instrument.

41. Prior to June 30 of each year, and after receiving Superintendent's state of the District report and self-evaluation, each of the following shall occur:

a Each Board member shall individually complete the Evaluation instrument;

b Board will devote a portion of at least one (1) meeting to a discussion and evaluation of Superintendent's performance, including the working relationship between Superintendent and Board.

c Board President shall be responsible for utilizing the individual Board member evaluations and Board discussion to prepare a single, evaluative document that communicates Board's collective feedback and expectations.

42. The evaluation of Superintendent by Board will be in writing and placed in a sealed envelope in Superintendent's personnel file marked as follows: "Confidential. Only to be opened upon authorization of the Board." A copy of the evaluation will be provided to the Superintendent.

43. Parties affirm that evaluation timelines are critical and as such, if the timeline is not met, the schedule will be reviewed and revised dates agreed to complete a timely evaluation.

Contract Renewal or Extension

44. At the conclusion of each year's evaluation, the Governing Board shall determine in writing on the Superintendent's evaluation form whether or not the evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. If the Governing Board determines that the Superintendent's evaluation is "satisfactory" the term of the Agreement shall be extended one (1) year by action of the board; if the Governing Board determines that the Superintendent's evaluation is "unsatisfactory", the Superintendent's contract terms will remain the same.

<u>Superintendent's Duty to Notify Board</u>

45. Between ninety (90) days and one hundred and twenty (120) days prior to the end of the Contract, Superintendent shall, in writing, remind each Board member of Board's obligation to give written notice pursuant to the terms of this Contract. Failure by the Superintendent to provide notice to the Board shall invalidate the notice requirement.

Termination for Cause

46. Notwithstanding any other provision of the Contract, Superintendent may be terminated for cause prior to the expiration of the Contract, for any of the following:

a The occurrence of any event which would justify revocation of a credential as set forth in Education Code § 44420 et seq.

b The occurrence of any event which would justify dismissal of a tenured certificated employee as set forth in Education Code § 44932, et seq.

c Neglect of Duty

d Failure of Superintendent to perform his or her duties

e Material breach of the Contract

f Superintendent interviews for any other position during the term of the Contract and he or she fails to notify Board President within three days of the interview

g Any other legally permissible reason

47. Any other legally permissible reason includes, but is not limited to, conduct that is seriously detrimental to the District. Conduct that is seriously detrimental to District includes, by way of illustration and not limitation, either during or outside of duty hours, which is of such a nature that it causes discredit to District, unprofessional conduct, or incompetence. The Superintendent acknowledges that he or she is the District's most visible representative and is required to maintain higher standards of personal conduct than any other employee. In order to represent the District with integrity and high ethical standards, the Superintendent shall avoid professional or personal situations that might reflect negatively on the Superintendent, District, or Board.

48. Prior to terminating Superintendent for cause, Superintendent shall be afforded the protection of procedural due process. The Board shall give Superintendent thirty (30) days written notice of its intention to terminate him or her for cause. Such written notice shall include a statement of the specific acts or omissions, which give rise to the proposed action. No action shall be taken on a proposed termination for cause until Superintendent has had an opportunity to meet with the Board to be heard by way of explanation, defense, or a showing that the specific acts or omissions have been corrected. This opportunity to be heard shall be provided within fifteen (15) calendar days after the Superintendent is served the notice of Board's intention. This meeting with the Board is not an evidentiary hearing. The Parties are expected to provide each other with a reasonable, complete explanation of their positions and an attorney may accompany either party. Superintendent's right to meet with the Board shall be exclusive of any right to any other hearing otherwise required by law.

49. Any decision to terminate Superintendent for cause shall be effective upon the date determined by Board, except that such date shall not be sooner than thirty (30) calendar days after the notice of termination is given to Superintendent. In the event that Superintendent is terminated for cause, all rights and obligations of the Parties under the Contract shall be deemed fully satisfied on the effective date of the termination and Superintendent shall not be entitled to any further benefit under the Contract.

50. A determination as to whether cause exists to terminate Superintendent shall always be at the sole discretion of the Board.

Termination without Cause

51. Notwithstanding any other provision of the Contract, the Board shall have the sole right to terminate Superintendent without cause at any time before its normal expiration. If Board terminates Superintendent without cause before its normal expiration, it shall pay to Superintendent his or her base salary and medical/dental/vision and other benefits provided by the Contract for either six (6) months or the number of months remaining on the Contract, whichever is less.

Termination by Mutual Consent

52. Notwithstanding any other provision of the Contract, Board and Superintendent may, by mutual consent, terminate the Contract before its expiration. The Superintendent may also terminate his obligations under this Agreement by giving the District at least sixty (60) days written notice.

53. If the Contract is mutually terminated, the maximum cash settlement that Superintendent may receive either (i) an amount equal to the monthly salary of Superintendent multiplied by the number of months left on the unexpired term of the Contract or (ii) an amount equal to the monthly salary of Superintendent multiplied by six (6) months, whichever is less. However, should the District believe, and subsequently confirm by independent audit, that the Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, then no cash or noncash settlement will be paid, pursuant to Government Code § 53260.

Termination by Death

54. The Contract shall terminate immediately upon the death of Superintendent and all rights and obligations of the Parties under the Contract shall be deemed fully satisfied.

Liability for Taxes

55. Notwithstanding any other provision of the Contract, District shall not be liable (except in cases of District errors or omissions) for any state or federal tax consequences to Superintendent, any designated beneficiary hereunder, or the heirs, administrators, executors, successors, and assigns of Superintendent. Superintendent shall assume sole liability for any state or federal tax consequences of the Contract or any related contract and agrees to indemnify and hold District harmless from such tax consequences.

Superintendent Indemnification

56. District shall include Superintendent as a named insured in its liability and errors and omissions insurance policies.

57. District shall, to the full extent permitted by law, defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against him or her in his or her personal capacity or in his or her official capacity as an agent and/or employee of District, provided that the incident arose while Superintendent was acting on matters related to his or her employment with District.

58. In no event will any individual Board member be personally liable for indemnifying the Superintendent.

General Provisions

Full and Complete Contract

59. The Contract is the full and complete contract between the Parties. It can be changed or modified only in writing signed by the Superintendent and Board President or designee after Board approval.

Entire Contract

60. The Contract contains the entire understanding between the Parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representation, express or implied, not contained in the Contract. The Contract is intended by the Parties to be the sole instrument governing the relationship between the Parties unless a provision of law, now or hereinafter enacted, is specifically applicable to the Contract or to the relationship between Board and Superintendent.

Applicable Laws

61. Except as modified pursuant to Paragraphs 59, 60, and 69 or by another express term of the Contract, the Contract is subject to all applicable laws of the State of California, the rules and regulations of the State Board of Education, and Board rules, regulations, and policies. These laws, rules, regulations, and policies referenced herein are a part of the terms and conditions of the Contract as though fully set forth herein.

Construction

62. The Contract will be liberally construed to effectuate the intention of the Parties with respect to the transaction described herein. In determining the meaning of, or resolving any ambiguity with respect to, any word, phrase or provision of the Contract, it is understood and agreed that the Parties have participated equally or have had equal opportunity to participate in

the drafting hereof and no such contract term shall be construed or resolved against either party based on any rule of construction.

Delivery of Notices

65. All notices permitted or required under the Contract shall be given to Superintendent at the following address: 2061 Arroyo Vista Way, El Dorado Hills, CA 95762

66. Such notices shall be deemed received when personally delivered or when deposited in the U.S. Mail. However, actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

Headings

67. The headings of sections of the Contract have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions of the Contract.

Attorney's Fees

68. In the event of any action or proceeding to enforce or construe any of the provisions of the Contract, Superintendent and Board shall each bear the cost of their own attorney's fees and costs regardless of the outcome of the action or proceeding.

Severability

69. If any portion of the Contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of the Contract.

AB 1344

70. Any salary or paid leave salary provided the Superintendent pending an investigation shall be fully reimbursed if the Superintendent is convicted of a crime involving an abuse of his office or position, as set forth in Government Code sections 53243 and 53243.4.

Any funds for the legal criminal defense of the Superintendent provided by the District shall be fully reimbursed to the District if the Superintendent is convicted of an abuse of his office or position, as set forth in Government Code sections 53243.1 and 53243.4.

Regardless of the term of this Contract, if this Contract is terminated, any cash settlement related to the termination that the Superintendent receives from the District shall be fully reimbursed to the District if the Superintendent is convicted of a crime involving an abuse of his office or position, as set forth in Government Code sections 53243.2 and 53243.4.

Governing Law and Venue

71. The Contract, and the rights and obligations of the Parties, shall be governed by and construed in accordance with the laws of the State of California. The Parties also agree that in the event of litigation, the venue shall be the proper state or federal court serving El Dorado County, State of California.

No Assignment

72. Superintendent may not assign or transfer any rights granted or obligations assumed in the Contract.

Conflict with Board Policies

73. In the event of a conflict between the terms of the Contract, or any amendments thereto, and the terms of Board-adopted policies, the terms of the Contract shall prevail.

IN WITNESS, we affix our signatures to the Contract as the full and complete understanding of the relationships between the parties.

On Behalf of the GOVERNING BOARD OF THE RESCUE UNION SCHOOL DISTRICT:

_____ _____

Signature, Michael Gordon, Board President Date

I, Jim Shoemake, accept the Board's offer of employment and agree to comply with the Contract and fulfill all of the duties required herein as Superintendent of the Rescue Union School District.

_____ _____

Signature, Superintendent Date

ITEM #: 3a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM:

Contract Extension for Dustin Haley, Assistant Superintendent of Curriculum and Instruction (Administrator)

RECOMMENDATION:

The Superintendent recommends the Board of Trustees extend the contract of Dustin Haley, Assistant Superintendent of Curriculum and Instruction per Article 1.3 of his contract with Rescue USD. The term of the extended contract shall be July 1, 2024 - June 30, 2027.

BACKGROUND:

Rescue USD and Dustin Haley have a signed contract. Article 1.3 of this contact states:
Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

STATUS:

Dustin Haley, Assistant Superintendent of Curriculum and Instruction, has received a positive evaluation for the 2023-2024 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

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 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 III - COMMUNICATION / COMMUNITY INVOLVEMENT

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

Board Focus Goal IV - STAFF NEEDS

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

Board Focus Goal V - FACILITY / HOUSING

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

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.

EMPLOYMENT CONTRACT BETWEEN
RESCUE UNION SCHOOL DISTRICT
AND
ASSISTANT SUPERINTENDENT, CURRICULUM AND INSTRUCTION

This employment contract ("Contract") is made and entered into this 10th day of September 2024, by and between Rescue Union School District, hereinafter "Board" or "District," and Dustin Paul Haley, hereinafter or "Assistant Superintendent, Curriculum and Instruction" or "Administrator."

District hereby employs Dustin Paul Haley as Assistant Superintendent, Curriculum and Instruction of the District, subject to the terms and conditions herein specified and agreed to between the parties.

1. TERM

1.1 In accordance with Education Code sections 45100 et seq. as applicable, District hereby employs Administrator for the current year plus two (2) years, beginning July 1, 2024, and terminating on June 30, 2027, subject to the terms and conditions of this Contract.

1.2 Annually, this Contract may be revised to reflect changes in salary, responsibilities, or other content areas mutually agreed upon by the District and Administrator. The timing of such amendments shall be aligned with Administrator's evaluation, as found in Section 9 below.

1.3 Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

2. DUTIES

2.1 The Assistant Superintendent, Curriculum and Instruction reports to the District's superintendent ("Superintendent"). The Administrator is expected to be part of an administrative team that will provide the support and leadership necessary to carry out the mission of the District.

2.2 Administrator shall perform the duties of the Assistant Superintendent, Curriculum and Instruction as set forth in the attached job description marked as Exhibit "A" and made a part of this Contract as if fully set forth herein. Administrator shall execute all powers and duties in accordance with the law, the then current policies adopted by the Board, the rules and regulations of the State Board of Education, and directives of the Superintendent.

2.3 Additional duties may be assigned by the Superintendent as needed.

3. WORK YEAR AND DUTY DAYS

3.1 Administrator shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Contract, for a work year of 222 days.

3.2 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, Assistant Superintendent, Business Services shall only receive compensation for that number of days proportional to those served during the fiscal year. If the Administrator has taken in excess of

that proportion, Administrator shall reimburse the District for the excess days. If the Administrator works in excess of 222 days during the fiscal year, with the approval of the Superintendent, the Administrator may elect to carry over such days into the next fiscal year.

3.3 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, Assistant Superintendent, Curriculum and Instruction shall only receive compensation for that number of days proportional to those served during the fiscal year. If Administrator has taken in excess of that proportion, Administrator shall reimburse the District for the excess days.

4. PROFESSIONAL MEETINGS/ACTIVITIES

The Administrator shall endeavor to maintain and improve his professional competence by maintenance of membership in appropriate professional organizations and attendance at professional meetings and trainings at the local, state, and national level. The District shall reimburse the Administrator for membership dues for ACSA. The District will reimburse the Administrator for all reasonable expenses incurred in connection with these memberships and activities as permitted by state law and will count each attendance day as a duty day.

5. SALARY

5.1 Assistant Superintendent, Curriculum and Instruction' salary under this Contract shall be as provided on Step 10 of the Board adopted Certificated Administrators Salary Schedule ("Salary Schedule"). As of the date hereof, such total salary is One Hundred Sixty Two Thousand Eight Hundred and Forty Seven Dollars and 00/100ths Dollars ($162,847.00) (as may be adjusted from time to time pursuant to the terms of this Contract, the "Annual Salary").

5.2 The parties hereto agree and acknowledge that Administrator shall advance one (1) steps on the Salary Schedule upon completion of each fiscal year of service, and Administrator's Annual Salary shall be adjusted accordingly. Any adjustment in salary made during the life of this Contract shall be in the form of an amendment or an updated salary schedule, and shall become a part of this Contract. It is provided, however, that by so amending this Contract it shall not be considered that the Board has entered into a new contract with Administrator, nor that the termination date of the existing Contract has been extended.

5.3 Each year the Annual Salary shall be made in twelve (12) monthly payments. When only a portion of any year is served, compensation shall be prorated.

6. OTHER BENEFITS

6.1 Sick Leave. Assistant Superintendent, Curriculum and Instruction shall be entitled to twelve (12) days of sick leave per annum, which shall be cumulative. Under this Contract, if only a portion of any year is served, sick leave shall be adjusted proportionally.

6.2 Fringe Benefits. Administrator shall be entitled to receive all fringe benefits of employment granted to other certificated administrator employees of the District. Administrator will receive the district certificated administrator health and welfare benefit cap and will pay the difference between the district cap and the cost of insurance premiums to purchase medical, dental, and vision insurance coverage.

6.3 Life Insurance. The District shall provide a term life insurance policy in the amount of One Hundred Thousand and 00/100ths Dollars ($100,000.00) for the Assistant Superintendent, Curriculum and Instruction, beneficiary to be designated by the Administrator.

7. EXPENSES.

7.1 District shall pay or reimburse the Administrator for actual and necessary expenses incurred by the Administrator in the performance of his duties, as permitted by state law and Board policy.

7.2 Administrator shall receive a stipend for use of his own vehicle for travel within El Dorado County for District-related activities at the rate of Two Thousand Four Hundred and 00/100ths Dollars ($2,400) annually, paid in monthly installments. No reimbursement will be received for travel within El Dorado County. Administrator shall be reimbursed for mileage for travel outside of El Dorado County for District business at the then current District approved rate for employee vehicle use reimbursement.

8. OUTSIDE CONSULTING/SERVICE

Any outside consulting/service performed by Administrator requiring prior Superintendent approval, is subject to provisions of the Education Code and related statutes and shall not interfere with the duties of Employee. Employee may perform such outside consulting/service for pay during the regular business week upon prior approval by the Superintendent.

9. EVALUATION

The Superintendent shall evaluate and assess in writing the performance of the Assistant Superintendent, Curriculum and Instruction and the working relationship between the Administrator and the Superintendent at least once a year during the term of this Contract. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

10. TERMINATION OF CONTRACT

10.1 This Contract may be terminated by mutual consent of the parties hereto, provided, however, that the party seeking the termination shall provide no less than sixty (60) days of written notice to the other party.

10.2 The District may release Administrator without cause by giving notice before March 15 of any year, with services to be concluded no later than June 30 of the same year in which the March 15 notice is given. Pursuant to Government Code Section 53260, in no event shall termination result in a payment to the Administrator of more than the number of months remaining on the contract, or 18 months, whichever is less.

10.3 Assistant Superintendent, Curriculum and Instruction may terminate Administrator's obligations under this Contract by giving the District at least thirty (30) days written notice in advance.

10.4 In the event Assistant Superintendent, Curriculum and Instruction' employment is terminated for cause, no further payment shall be made to Assistant Superintendent, Curriculum and Instruction under this Contract which shall be deemed terminated.

11. TIME IS OF THE ESSENCE

Time is of the essence with respect to all provisions in this Contract that specify a time for performance.

12. OTHER LAWS, RULES AND REGULATIONS.

This Contract is subject to all applicable laws of the State of California, and to the lawful rules and regulations of the State Board of Education of California and the Board. Said laws, rules and regulations are hereby made a part of the terms and conditions of this Contract as though fully set forth herein.

IN WITNESS WHEREOF, the parties have entered into this Contract as of the day and year first above written.

Governing Board, of and on behalf of, Rescue Union School District

_____
Michael Gordon, President

_____
Michelle Bebout, Clerk

_____
Dustin Haley

Approved on in Rescue, California, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Attest:

_____
Michael Gordon, President

_____
Jim Shoemake, Superintendent

ITEM #: 4a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM:

Contract Extension for Lisa Donaldson, Assistant Superintendent, Business Services (Administrator)

RECOMMENDATION:

The Superintendent recommends the Board of Trustees extend the contract of Lisa Donaldson, Assistant Superintendent of Business Services per Article 1.3 of her contract with Rescue USD. The term of the extended contract shall be July 1, 2024 - June 30, 2027.

BACKGROUND:

Rescue USD and Lisa Donaldson have a signed contract. Article 1.3 of this contact states:

> *Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.*

STATUS:

Lisa Donaldson, Assistant Superintendent of Business Services, has received a positive evaluation for the 2023-2024 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

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 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 III - COMMUNICATION / COMMUNITY INVOLVEMENT

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

Board Focus Goal IV - STAFF NEEDS

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

Board Focus Goal V - FACILITY / HOUSING

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

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.

EMPLOYMENT CONTRACT BETWEEN
RESCUE UNION SCHOOL DISTRICT
AND
ASSISTANT SUPERINTENDENT, BUSINESS SERVICES (ADMINISTRATOR)

This employment contract ("Contract") is revised this 10th day of September 2024 by and between Rescue Union School District, hereinafter "Board" or "District," and Lisa Donaldson, hereinafter or "Assistant Superintendent, Business Services" or "Administrator." District hereby employs Lisa Donaldson as Assistant Superintendent, Business Services of the District, subject to the terms and conditions herein specified and agreed to between the parties.

1. TERM

1.1. I In accordance with Education Code sections 45100 et seq. as applicable, District hereby employs Administrator beginning July 1, 2024, and terminating on June 30, 2027 subject to the terms and conditions of this Contract. I.2 Annually, this Contract may be revised to reflect changes in salary, responsibilities, or other content areas mutually agreed upon by the District and Administrator. The timing of such amendments shall be aligned with Administrator's evaluation, as found in Section 9 below. I .3 Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

2. DUTIES

2.1 The Assistant Superintendent, Business Services reports to the District's superintendent ("Superintendent"). The Administrator is expected to be part of an administrative team that will provide the support and leadership necessary to carry out the mission of the District.

2.2 Administrator shall perform the duties of the Assistant Superintendent, Business Services as set forth in the attached job description marked as Exhibit "A" and made a part of this Contract as if fully set forth herein. Administrator shall execute all powers and duties in accordance with the law, the then current policies adopted by the Board, the rules and regulations of the State Board of Education, and directives of the Superintendent.

2.3 Additional duties may be assigned by the Superintendent as needed.

3. WORK YEAR AND DUTY DAYS

3.1 Administrator shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Contract, for a work year of 222 days.

3.2 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, Assistant Superintendent, Business Services shall only receive compensation for that number of days proportional to those served during the fiscal year. If Administrator has taken in excess of that proportion, Administrator shall reimburse the District for the excess days. If the Administrator

works in excess of 222 days during the fiscal year, with the approval of the Superintendent, the Administrator may elect to carry over such days into the next fiscal year.

4. PROFESSIONAL MEETINGS/ACTIVITIES

The Administrator shall endeavor to maintain and improve their professional competence by maintenance of membership in appropriate professional organizations and attendance at professional meetings and trainings at the local, state, and national level. The District shall reimburse the Administrator for membership dues for ACSA and CASBO. The District will reimburse the Administrator for all reasonable expenses incurred in connection with these memberships and activities as permitted by state law and will count each attendance day as a duty day.

5. SALARY

5.1 Assistant Superintendent, Business Services' salary under this Contract shall be as provided on Step 14 of the Board adopted Classified Management Salary Schedule ("Salary Schedule") As of the date hereof, such total salary is One Hundred Seventy One Thousand and Twenty dollars and 00/100ths Dollars ($171,020.00).

5.2 The parties hereto agree and acknowledge that Administrator shall advance one (1) step on the Salary Schedule upon completion of each fiscal year of service, and Administrator's Annual Salary shall be adjusted accordingly. Any adjustment in salary made during the life of this Contract shall be in the form of an amendment or an updated salary schedule, and shall become a part of this Contract. It is provided, however, that by so amending this Contract it shall not be considered that the Board has entered into a new contract with Administrator, nor that the termination date of the existing Contract has been extended.

5.3 Each year the Annual Salary shall be made in twelve (12) monthly payments. When only a portion of any year is served, compensation shall be prorated.

6. OTHER BENEFITS

6.1 Sick Leave. Assistant Superintendent, Business Services shall be entitled to twelve (12) days of sick leave per annum, which shall be cumulative. Under this Contract, if only a portion of any year is served, sick leave shall be adjusted proportionally. Accrued unused sick leave shall not be compensable upon separation.

6.2 Fringe Benefits. Administrator shall be entitled to receive all fringe benefits of employment granted to other classified management employees of the District. Administrator will receive the district classified management health and welfare benefit cap and will pay the difference between the district cap and the cost of insurance premiums to purchase medical, dental, and vision insurance coverage.

6.3 Life Insurance. The District shall provide a term life insurance policy in the amount of One Hundred Thousand and 00/100^{ths} Dollars ($100,000.00) for the Assistant Superintendent, Business Services, beneficiary to be designated by the Administrator.

7. EXPENSES

7.1 With prior approval from the Superintendent the District shall pay or reimburse the Administrator for actual and necessary expenses incurred by the Administrator in the performance of their duties, as permitted by state law and Board policy.

7.2 Administrator shall receive a stipend for use of their own vehicle for travel within El Dorado County for District-related activities at the rate of Two-Thousand Four-Hundred and 00/100ths Dollars ($2,400) annually, paid in monthly installments. No reimbursement will be received for travel within El Dorado County. Administrator shall be reimbursed for mileage for travel outside of El Dorado County for District business at the then current District approved rate for employee vehicle use reimbursement.

8. OUTSIDE CONSULTING/SERVICE

Any outside consulting/service performed by Administrator requiring prior Superintendent approval, is subject to provisions of the Education Code and related statutes and shall not interfere with the duties of Employee. Employee may perform such outside consulting/service for pay during the regular business week upon prior approval by the Superintendent.

9. EVALUATION

The Superintendent shall evaluate and assess in writing the performance of the Assistant Superintendent, Business Services and the working relationship between the Administrator and the Superintendent at least once a year during the term of this Contract. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

10. TERMINATION OF CONTRACT

10.1 This Contract may be terminated by mutual consent of the parties hereto, provided, however, that the party seeking the termination shall provide no less than sixty (60) days of written notice to the other party.

10.2 The District may release Administrator without cause by giving notice before March 1 5 of any year, with services to be concluded no later than June 30 of the same year in which the March 15 notice is given. Pursuant to Government Code Section 53260, in no event shall termination result in a payment to the Administrator of more than the number of months remaining on the contract, or 18 months, whichever is less.

10.3 Assistant Superintendent, Business Services may terminate Administrator's obligations under this Contract by giving the District at least thirty (30) days written notice in advance.

10.4 In the event Assistant Superintendent, Business Services' employment is terminated for cause, no further payment shall be made to Assistant Superintendent, Business Services under this Contract which shall be deemed terminated.

11. TIME IS OF THE ESSENCE

Time is of the essence with respect to all provisions in this Contract that specify a time for performance.

12. OTHER LAWS, RULES AND REGULATIONS

This Contract is subject to all applicable laws of the State of California, and to the lawful rules and regulations of the State Board of Education of California and the Board. Said laws, rules and regulations are hereby made a part of the terms and conditions of this Contract as though fully set forth herein.

IN WITNESS WHEREOF, the parties have entered into this Contract as of the day and year first above written.

Governing Board, of and on behalf of, Rescue Union School District

_____

Michael Gordon, President

_____

Michelle Bebout, Clerk

_____

Lisa Donaldson

Approved on in Rescue, California, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Attest:

_____

Michael Gordon, President

_____

Jim Shoemake, Superintendent

ITEM #: 5a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM:

Constitution Day 2024 Preparations

RECOMMENDATION:

The Superintendent recommends the Board of Trustees receive an informational report about the District's schools' preparation for Constitution Day.

BACKGROUND:

The California Code, Education Code - EDC § 37221 mandates that CA schools include exercises and instruction in the purpose, meaning, and importance of the Constitution of the United States, including the Bill of Rights on or near the date of the adoption of the Constitution of the United States.

RUSD Regulation 6115: Ceremonies and Observances calls for district schools to hold exercises in accordance with law to commemorate Constitution Day among others (Education Code 37220, 37221, 45460). Commemorative exercises shall be integrated into the regular educational program to the extent feasible.

STATUS:

All seven Rescue USD sites are actively preparing for Constitution Day with schoolwide and classroom activities to celebrate the national observance of this day on September 17, 2024.

FISCAL IMPACT:

There is no fiscal impact related to celebrating Constitution Day.

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 III - COMMUNICATION / COMMUNITY INVOLVEMENT

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

Board Focus Goal 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.

September 10, 2024

Constitution Day Prep

Rescue Union School District Board of Education

Topics to be Covered

- Ed Code and Board Policy - Constitution Day
- Our Continuous Improvement Approach
- District Support
- School Preparations
- Next Steps
- Questions?
- Addendum: Ceremonies and Observances and District Activities Handout

• Ed Code and Board Policy - Constitution Day

The California Code, Education Code - EDC § 37221 mandates that CA schools include exercises and instruction on the purpose, meaning, and importance of the Constitution of the United States, including the Bill of Rights on or near the date of the adoption of the Constitution of the United States.

RUSD Regulation 6115: Ceremonies and Observances calls for district schools to hold exercises in accordance with law to commemorate Constitution Day among others (Education Code 37220, 37221, 45460). Commemorative exercises shall be integrated into the regular educational program to the extent feasible.

Our Continuous Improvement Approach

- **Plan**
  - We began planning in July and will be refining until September 17, 2024
- **Do**
  - We will implement our plans at all seven sites on September 17, 2024
- **Study**
  - We will evaluate how the day went. Celebrating successes and identifying areas for growth
- **Act**
  - We will implement a plan to maintain the areas where we excelled and improve upon the areas in need of improvement

District Support

- Guiding Document
  - Produced and distributed in July for all instructional staff
    - See Addendum: RUSD Regulation 6115: Ceremonies and Observances and District Activities Handout
  - CDE supporting documents per grade level
- Districtwide Professional Development
  - August 5th
    - Agendized item for all grade levels

Elementary and Middle Schools (All)

- **Theme for the Day**
  - Red, White and Blue day

- **Communication to our Community**
  - Publishing information in our school newsletters

- **School Wide Events**
  - Announcements over the intercom
  - Pledge of Allegiance (a daily activity)
  - Activities vary from site to site

- **Classroom Level**
  - Teachers will be conducting various Constitution-related activities in alignment with the CDE Guiding Documents by grade level

Elementary Schools (Site Specific)

- **Lake Forest**
  - Students lead an assembly, talking about the importance of Constitution Day, sing songs, raise the flag, and say the pledge of allegiance as a school.

- **Rescue**
  - Sending out a Constitution Day announcement in the Friday Parent Newsletter. Students will get information about Constitution Day over the loudspeaker during the pledge.

Elementary Schools (Site Specific) - continued

- **Jackson**
  - Schoolwide presentation after the pledge by our 5th graders, explaining the importance of the Constitution.

- **Lakeview**
  - Constitution Day announcement in the newsletter. Pledge of Allegiance together as a school at the morning gathering. Morning announcement about Constitution.

- **Green Valley**
  - Student Leadership will share about the Constitution at a morning schoolwide gathering. Pledge of Allegiance together as a school at the morning gathering.

Middle Schools (Site Specific)

- **Marina Village and Pleasant Grove**
  - Each morning of the week the site principal and leadership students will utilize the morning announcements to share important information related to the Constitution.
    - Preamble
    - Bill of Rights
  - They also intend to distribute a summary of the constitutional articles and hope to be able to provide all the students with a paper copy of the Constitution.

Next Steps

- **Plan**
  - We began planning in July and will be refining until September 17, 2024
- **Do**
  - We will implement our plans at all seven sites on September 17, 2024
- **Study**
  - We will evaluate how the day went. Celebrating successes and identifying areas for growth
- **Act**
  - We will implement a plan to maintain the areas where we excelled and improve upon the areas in need of improvement

WHY?
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Addendum

- **RUSD Regulation 6115: Ceremonies and Observances and District Activities Handout**

RUSD Regulation 6115: Ceremonies and Observances and District Activities

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

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

Day	Elementary Activities	Middle School Activities
U.S. Constitution and Citizenship Day on or near September 17 *California Code, Education Code - EDC § 37221* *The anniversary of the adoption of the Constitution of the United States, on or near which date schools shall include exercises and instruction in the purpose, meaning, and importance of the Constitution of the United States, including the Bill of Rights.* **CDE Website:** **https://www.cde.ca.gov/ci/hs/im/constitutionday.asp**	**Theme for the day** ● Red, White and Blue day **Communication to our community** ● We are publishing information in our school newsletters **Classroom Level** ● Teachers will be conducting various Constitution-related activities in alignment with the CDE Guiding Documents (below) by grade level **School Wide Events** ● Announcements over the intercom (All Schools) ● Pledge of Allegiance (A daily activity at all schools) ● Each site will hold varying school wide activities Constitution Day and Citizenship Day Resources **CDE Suggested Activities tied to the CA Content Standards by Grade:** **K-** Students recognize national and state symbols and icons such as the national and state flags, the bald eagle, and the Statue of Liberty **1st -** Students describe the rights and individual responsibilities of citizenship.	**Theme for the day** ● Red, White and Blue day **Communication to our community** ● We are publishing information in our school newsletters **Classroom Level** ● Teachers will be conducting various Constitution-related activities in alignment with the CDE Guiding Documents (below) by grade level **School Wide Events** ● Announcements over the intercom (All Schools) ● Pledge of Allegiance (A daily activity at all schools) ● Each site will hold varying school wide activities Constitution Day and Citizenship Day Resources **CDE Suggested Activities tied to the CA Content Standards by Grade:** **6th -** Students in grade six expand their understanding of history by studying the people and events that ushered in the dawn of the major Western and non-Western ancient civilizations…Continued emphasis is placed on the everyday lives, problems, and accomplishments of people, their

	2nd - Students explain governmental institutions and practices in the United States and other countries. **3rd -** Students understand the role of rules and laws in our daily lives and the basic structure of the U.S. government. **4th -** Students understand the structures, functions, and powers of the local, state, and federal governments as described in the U.S. Constitution. **5th -** Students describe the people and events associated with the development of the U.S. Constitution and analyze the Constitution's significance as the foundation of the American republic.	role in developing social, economic, and political structures, as well as in establishing and spreading ideas that helped transform the world forever. **7th -** Students in grade seven…learn about the resulting growth of Enlightenment philosophy and the new examination of the concepts of reason and authority, the natural rights of human beings and the divine right of kings, experimentalism in science, and the dogma of belief. [Students] assess the political forces let loose by the Enlightenment, particularly the rise of democratic ideas, and they learn about the continuing influence of these ideas in the world today. **8th -** Students analyze the political principles underlying the U.S. Constitution and compare the enumerated and implied powers of the federal government.
Dr. Martin Luther King, Jr. Day *Dr. Martin Luther King, Jr. Day is a public school holiday per California Education Code Section 3.*	Schools are closed for Dr. Martin Luther King, Jr. Day holiday. Classroom activities across campus occur in the days preceding the holiday.	Schools are closed for Dr. Martin Luther King, Jr. Day holiday. Classroom activities across campus occur in the days preceding the holiday.
Abraham Lincoln's Birthday *California Education Code Section 37220: The Monday or Friday of the week in which February 12 occurs, known as "Lincoln Day." On the day that school is in session prior to the day on which schools are closed for that purpose, all public schools and educational institutions throughout the state shall hold exercises in memory of Abraham Lincoln.*	Schools are closed for the Lincoln's Day holiday	Schools are closed for the Lincoln's Day holiday

Susan B. Anthony Day **February 15** *California Education Code Section 37221: February 15, the anniversary of the birthday of Susan B. Anthony, known as "Susan B. Anthony Day" on which day schools shall include exercises and instruction on the political and economic status of women in the United States and the contributions of Susan B Anthony*	**All schools:** We will publish information in our school newsletter.	**All schools:** We publish information in our school newsletter. Suffrage is also covered in our 8th grade U.S. History classes.
George Washington's Birthday *California Education Code Section 37220: The third Monday in February, known as "Washington Day". On the Friday preceding, all public schools and educational institutions throughout the state shall hold exercises in memory of George Washington.*	Schools are closed for the Presidents Day holiday	Schools are closed for the Presidents Day holiday
Black American Day **March 5** *California Code, Education Code - EDC § 37221* *The anniversary of the death of Crispus Attucks, the first black American martyr of the Boston Massacre, known as "Black American Day" on which day schools shall include exercises and instruction on the development of black people in the United States.*	**All schools:** We encourage teachers to implement lessons and activities during the month of February for "Black History Month"	**All schools:** We encourage teachers to implement lessons and activities during the month of February for "Black History Month." We publish information about Black American Day in our school newsletter and/or announcements over the intercom. **8th -** The Boston Massacre of which Crispus Attucks (died on March 5th) was a part is also covered in our 8th grade U.S. History classes.

Conservation, Bird, and Arbor Day **March 7** *California Code, Education Code - EDC § 37221* *March 7, the anniversary of the birthday of Luther Burbank, known as Conservation, Bird, and Arbor Day on which day schools shall include exercises and instruction on the economic value of birds and trees, and the promotion of a spirit of protection toward them, and as to the economic value of natural resources, and the desirability of their conservation.*	**All schools:** We will publish information in our school newsletter. We will encourage students and staff to enjoy the garden and the beauty of nature.	**All schools:** We will publish information in our school newsletter. We will encourage students and staff to enjoy the garden and the beauty of nature.

ITEM #: 6a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2024 RUSD Expanded Learning Opportunities Program: RISE

RECOMMENDATION:

The Superintendent recommends that the Board of Trustees receive a report on the 2024 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 and a half 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 social-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. (S.T.E.A.M. = Science, Technology, Engineering, Arts, and Mathematics) Teacher Created Materials. The S.T.E.A.M. component of the curriculum was created in collaboration with the Smithsonian Institution and engages students in a S.T.E.A.M. problem-solving component that is connected to their math curriculum. Through these hands-on activities, students will learn how the engineering design process is used to solve real-world problems, as well as work in a team of people to solve the problem and create a solution. Students will also have daily physical education class from a highly qualified teacher. Students with special needs are also served through the RISE program. Those students with IEP services during extended school year are taught by credentialed education specialists and supported by related service providers who work collaboratively to prevent summer regression for unique learners. 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 1:00 and remain at CED until their parent(s) arrive(s).

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 area of English language arts and math. 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 social-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 includes RISE teachers, students and classified employee feedback surveys.

FISCAL IMPACT:

The funds that are used for the ELO-P RISE program originate from the State Expanded Learning Opportunity Program and are included in the 2024 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.

September 10, 2024

RISE Summer Program - School Board Meeting Presentation

Rescue Union School District Board of Education

Topics to be Covered

- Funding
- Our Programs - RISE and ESY
- Purpose & Vision
- Enrollment & Attendance
- Curriculum
- Qualitative Data: Voices from the Field
- Science Experiences: Curiosity Cube, STEM Day, STEAM Museum, Splash
- Quantitative Data
- Building Positive School Culture
- School Safety
- Physical Education
- Takeaways for Next Year
- Questions to Discuss

Funding

- Expanded Learning Opportunities Program (ELOP)
  - ELOP Funding Requires: TK-6th grade unduplicated pupils and then open it up to our students who need academic support
  - The purpose of these funds is for:
    - Summer School Programs
    - After-School Enrichment Programs
- Budget for 2024 Summer RISE Program
  - Planning, note-taking, and reflecting

Our Programs - RISE and ESY

- Academic Focus (Reading & Math) with STEAM Challenges
- Integrating our ESY and RISE Programs
- 4 weeks/ 19 days: June 3-28, 2024
- Lake Forest Elementary
- 22 RISE Classrooms (TK- 5th Grade + PE)
- 4 ESY Classrooms (Grades K-8)
- 75+ Certificated & Classified Staff: Tk-8th Grade, Intervention, PE, Counselor, Principal, Paraeducators, Nurse, Secretary, Custodians, Bus Drivers, School Psychologist, OT, Speech, PT, Special Ed Director, Student Teachers

HIGHLIGHT: ALMOST ALL RUSD STAFF! :)

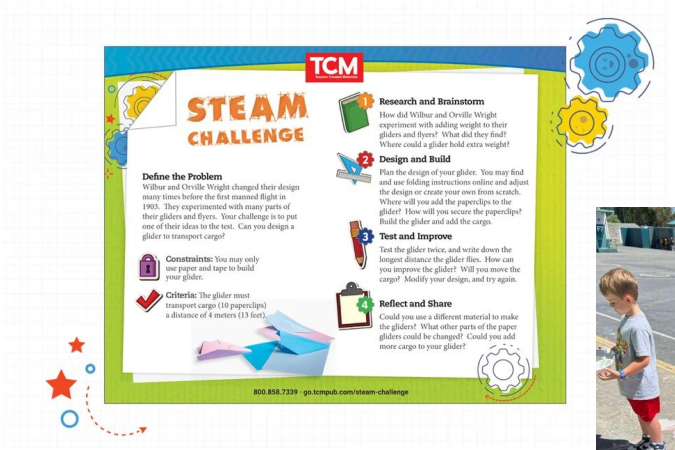
Purpose and Vision

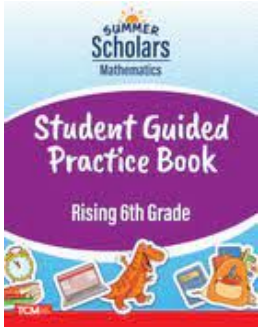
- Practice of Essential Standards in Reading & Math
- STEAM focus:
  - Hands-on, problem-solving team activities
- Daily PE activities
  - Keeping all students active
- INCLUSION:
  - Create a community of learners regardless of their strengths and areas of growth

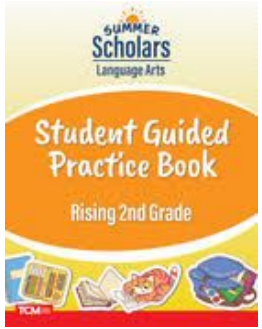
Enrollment and Attendance

- 499 Students Registered
- 479 Student Enrolled for the full 20 days
- 21.2 Average Class Size RISE
- 8.25 Average Class Size ESY
  - K-1, 2-3, 4-5, 6-8

Curriculum Corner







- Teacher Created Materials (TCM) Summer Scholars Math and Language Arts
- STEAM Kits
  - Each grade level had fully-prepared STEAM challenges in a huge box with full supplies for hands-on STEAM activities

Voices from the Field: Qualitative Data

"My girls loved it. They refused to miss a day. Plus math and reading was built into their day so we didn't have to do workbooks at home. I was able to work from home for part of the day without worrying about child care. Everybody won! Thank you!."

"Structured learning to keep my kids on track"

"Having their teacher and friends from the same school; this made even more reasons for wanting to go summer school."

"I loved that this was free and not simply keeping her alive. I thought this might be a glorified daycare, but it was so much more than that. I know she came away with a deeper understanding of additional and subtraction as well as making progress with her sight words. Thank you very much to all the staff who facilitate this great program."

"Communication from leadership was good! Nice mix of activities for STEM and fun."

Curiosity Cube: A Mobile Science Lab Created From a Retrofitted Shipping Container

The purpose is to bring hands on STEM enrichment to students across the globe.

- Completely FREE for your organization
- Opened after school each day for any families and community members (Girl Scouts came for a troop activity one day)
- Hands-on activities are aligned with Next Generation Science Standards (NGSS).

88%

of students say they are more interested in science after visiting the Curiosity Cube.

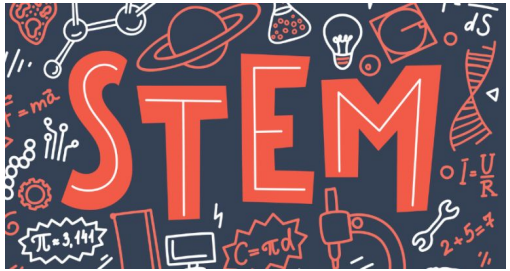
Hands-On STEM Day

Our ESY students participated right alongside our RISE students.

We used our previously purchased STEM materials and then purchased a few more so that we can use them for years to come!

LAKERS

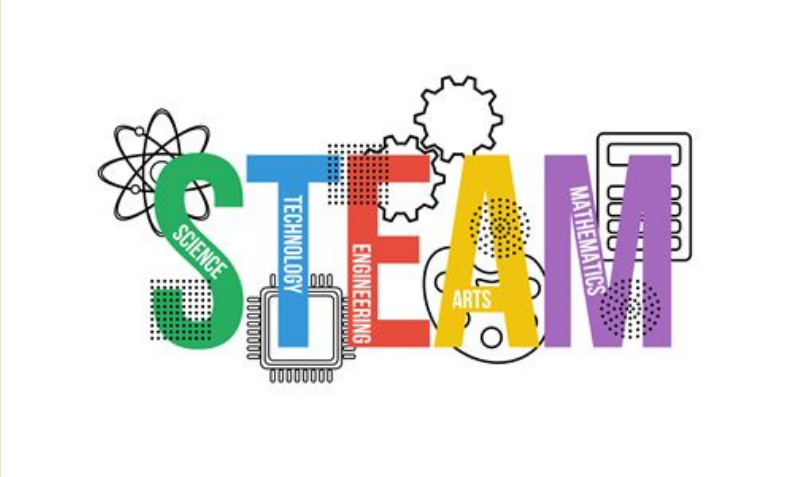
I THINK.
I QUESTION.
I DESIGN.
I CREATE.
I STRUGGLE.
I COLLABORATE.
I TRY.
I SOLVE.
I INVENT.
I REFLECT.
I LEARN.
VENSPIRED.COM


STEM

Hands-On Science Experience

Mobile Ed Productions STEAM Museum

- 12 Stations of Hands-On STEAM Activities
- Parent Volunteers Ran Each Station
- Building Inclusion Amongst All Students


STEAM
SCIENCE
TECHNOLOGY
ENGINEERING
ARTS
MATHEMATICS

VOLUNTEERS
A Gift To The Community

Splash in the Classroom

In-Class Science Presentations

- Environmental Science lesson taught by a SacSplash Presenter
- Topics include:
  - Water pollution & prevention
- Free!
- Grades 2-8

Quantitative Data

- What did assessments look like?
  - TK/Kinder: ESGI
  - 1st-6th Grades: Summer Scholars
    - Reading: Fluency & Comprehension
    - Math: Facts & Content
  - SDC: Scootpad
- Long-term data
  - Accelerated Reader Lexile comparison over time

Building Positive School Culture

All staff visible in the AM and PM to greet families.

Weekly Friday Spirit Days

Weekly Special Treats

- Ice Cream Sundaes
- Root Beer Floats
- Popsicles

Building Inclusion with ALL students

School Safety

- Staff visibility
  - All teachers and paraeducators greeted families in the AM and PM
- Lockdown
  - Protocols discussed
  - Lockdown drill practiced
- All parent volunteers
  - Level 1 cleared
  - Signed in at the office each morning.

Physical Education EVERY DAY

A focus on specific skills and then using them in team-building activities.

Our PE teaching team was in charge of our Field Day on the last day

Mrs. Larsen and Mrs. Bist make an AMAZING team!

Takeaways for Next Year: Positives

- Length of program: 4 weeks
- STEM Day & STEM Bins
- ALL of the staff to support these students
- Counselor & Behavior support each day
- Extra aide support to help students in need
- Drop-off/Pick-up Procedures
- Consistent Communication
- $150 Supply Budget for Each Classroom
- Loved having Kinder participate in PE

Takeaways for Next Year: Positives

- Same School Site as Last Year
  - Parents Knew the Routine
- STEAM Focus: Classes did individual challenges
- Not as much time needed to be spent on assessing
  - We were able to pull the ESGI data from the end of the year for our TK/K students
- Paraeducator Support
  - Meaningful placement of aides, extra support with younger students
- Use of Technology
- Student Teachers

Takeaways for Next Year: Positives

- 6th grade invited to participate this year
- Inclusion: Making ALL students feel welcome
- Reciting the pledge on morning announcements each morning
- Paid planning time
- Differentiated learning platform for SDC kiddos
- Kids learning so much!
- All the STEM activities

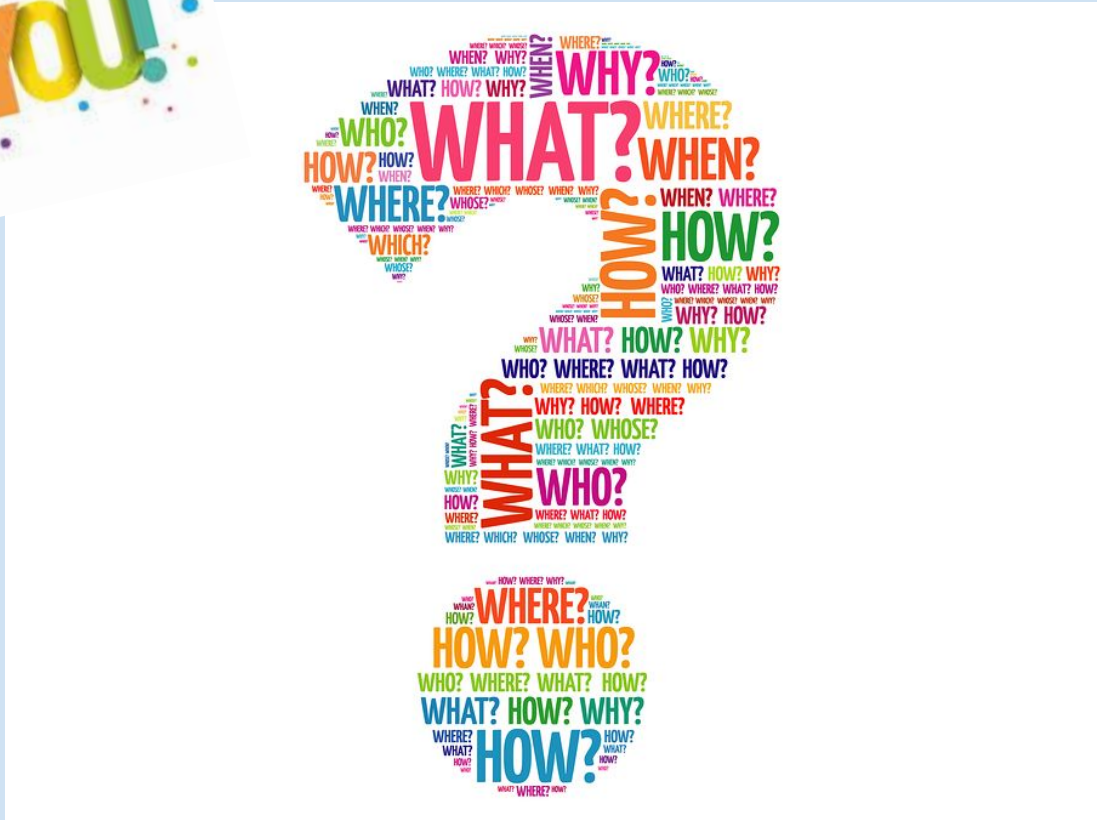
Takeaways for Next Year: Staff & Family Feedback

- Feedback taken from all staff:
  - Seeds: What is working well that you would like to continue?
  - Needs: What do you need to be more successful?
  - Weeds: What is not working? What would you like to change?
- Feedback from all parents:
  - Parent survey sent out at the end of RISE

Next Steps

- Planning 2025 Summer RISE Program
  - Begin planning December 2024
    - School Site
    - Potential Dates: June 2025
    - Targeted Students of Focus
    - Purpose & Vision
- What do we want our Summer School Program to look like in the future?

THANK YOU!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ITEM #: 7a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: ENGLISH LEARNER (EL) MASTER PLAN UPDATE

RECOMMENDATION:

The Superintendent recommends the Board receive an annual update to the English Learner Master Plan from Dr. Jennifer Lawson, Coordinator of Multi-Tiered Systems of Support and Special Programs.

BACKGROUND:

The California English Learner Roadmap (ELR) adopted in 2017 is intended to support Local Education Agencies (LEA's) in implementing "California's twenty-first century college and career-ready standards, curriculum, instructional programs, and assessments for English learners." Following the principles described in The California English Learner Roadmap (ELR), districts are responsible for creating a cohesive plan to support the growth and success for our emerging multilingual students. RUSD modeled our English Learner Master Plan after the El Dorado County Office of Educations (EDCOE's) plan to ensure district and county alignment within our systems.

STATUS:

RUSD's EL Master Plan being presented tonight is developed with the dedication and collaboration of teachers, administrators, support staff, and parents.

FISCAL IMPACT:

None

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

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

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

Board Focus Goal II – FISCAL ACCOUNTABILITY

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

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

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

Board Focus Goal VI – CULTURE OF EXCELLENCE

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

Date: September 10, 2024

English Learner Update

Rescue Union School District Board of Education

Topics to be Covered

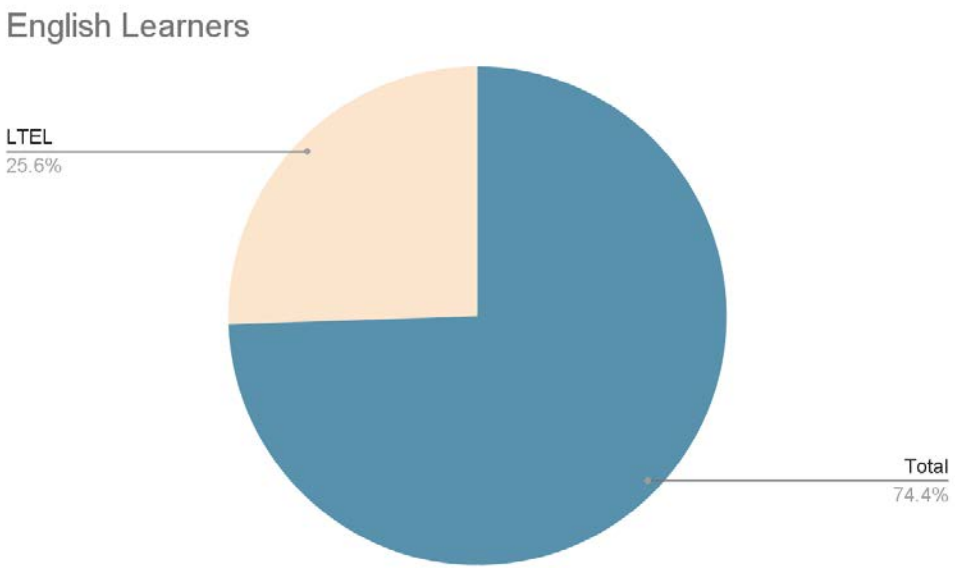
1) Wrapping up 23/24
2) Current Students
3) Processes
4) Updates to Master Plan
5) Questions

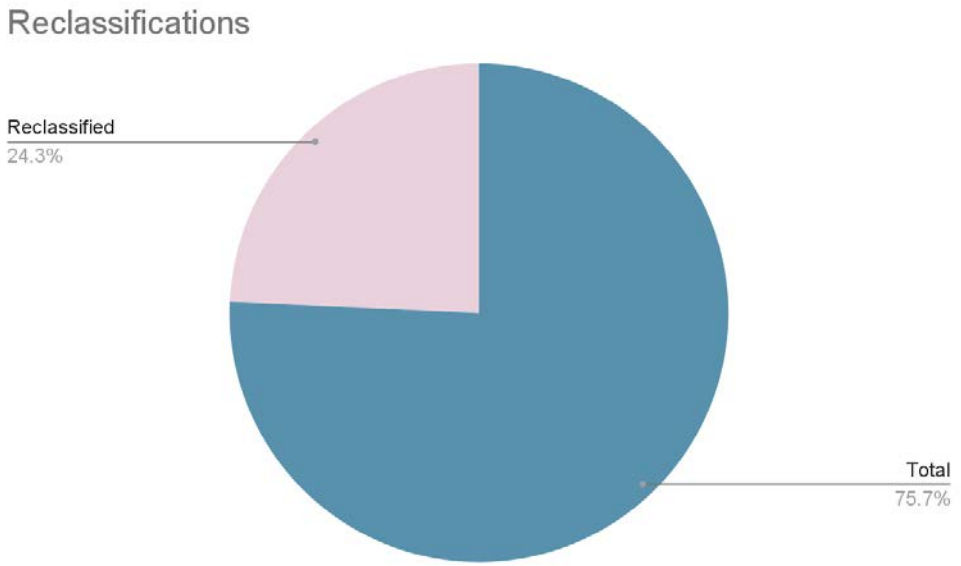
Wrapping up 2023/2024

Beginning of Year Total: **134**

>>Number of LTELs: **46**

>>Number of Reclassifications: **43**





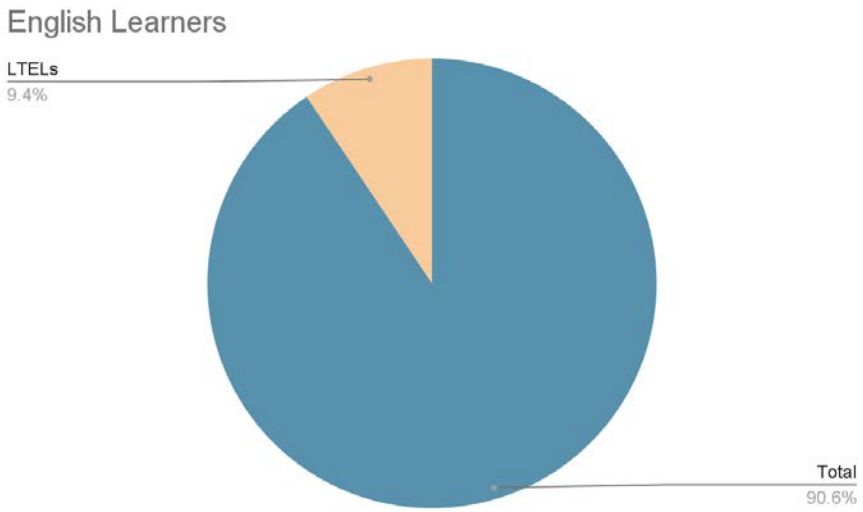
Current Students

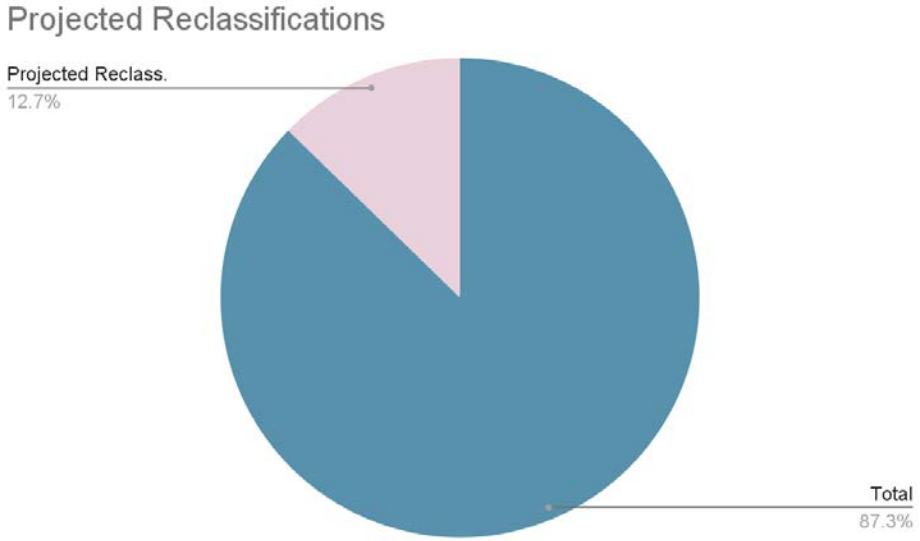
Beginning of Year: **96**

(Number of “TBD” students: **11 /**
Number of potential English Learners in TK: **11)**

>>Number of LTELS: **10** *(7/10 LTELs in 23/24)*

>>Number of Projected Reclassifications:**14**

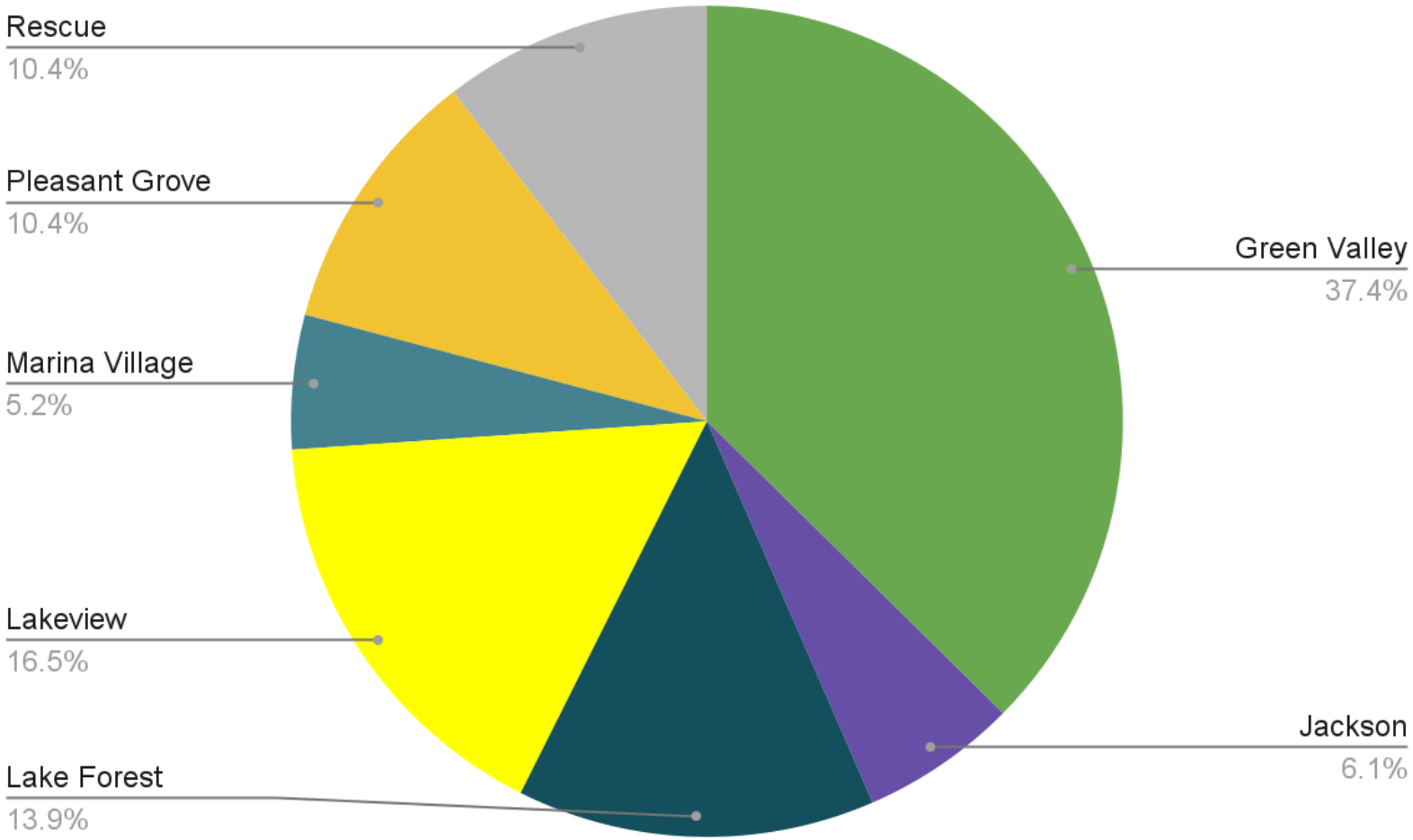




EL Populations by School

Includes:

- EL
- TBD
- TK



EL Department Support

English Learner Student Folder

RESCUE USD

Student Name: _____ Grade upon Enrollment: _____

Complete the table by checking appropriate boxes

☐	English Learner	☐	Reclassified (RFEP) Date _____
☐	Initial Fluent (IFEP) Date _____	☐	Primary Language _____

An EL student folder will be established following initial testing and maintained for each EL student. The purpose of the folder is to assist the teacher, parent (s), School and District administrators with program placement, student monitoring, and reclassification.

This folder will include:

- Primary Language Assessment or Informal Language Survey for non-Spanish speaking EL's
- ELPAC Test Scores (Initial and Summative)
- Reclassification Form
- English Learner / RFEP Progress Monitoring Form

Below is some information that will assist you with supporting your student who is learning English as an additional language.

Student's Name:				
Home Language:			Do Parents Speak English?	Yes No A little
23/24 ELPAC Scores: (development of English skills)	Overall	Listening	Reading	Writing
Student Strengths:				
Other information:				

Recommended strategies are also on the back side of this page based on student's most recent ELPAC. Additionally, consider these best practices for English Learners (will follow up with email to access links):

Concept	Strategy
When planning your lesson, determine areas in which English learners might struggle. Provide an **accommodation** for English learners, along with others who might struggle with this concept.	Consider the following interactions you have planned: - Speak - Write - Read - Listen What accommodation will students need for their comprehension (input) and expression (output)
Have students communicate in **complete sentences**	Provide sentence frames to support
Provide opportunities for **collaboration** and **oral rehearsal** prior to class discussions	Turn and talks Language frames
Leverage the student's native language to teach specific standards. Examples: *Provide **academic vocabulary** (especially in science & history) prior to lesson in both English & native language *When teaching **comprehension**, consider translating a text into the student's native language.	Google translate - upload document & translate *Use of Brisk AI (Google extension) to translate online or teacher created materials

alifornia State Department of Education requires that all schools monitor English Learners' progress hout the school year. You will be provided a Progress Monitoring form at the end of Trimesters 1 & 2, will be placed in the student's English Learner file in their cumulative record.

reach out to Jenn Lawson, Coordinator of MTSS & Special Programs, (x4081) with any questions or ts for collaboration.

a fantastic year!!

Accommodations by Proficiency Levels

	Listening	Speaking	Reading	Writing
Beginning	Allow use of same language peer and native language support. Use gestures and movement and other linguistic support to communicate language and expectations.	Provide short sentence stems and single words for practice before conversations. Provide word banks of key vocabulary. Model pronunciation of social and academic language.	Organize reading in chunks. Practice high frequency concrete terms. Use visual and linguistic support. Use adaptive text.	Allow drawing and use of native language to express concepts. Provide short, simple sentence stems with present tense and high frequency vocabulary.
Intermediate	Provide visuals, slower speech, verbal cues, simplified language. Pre-teach vocabulary before discussions and lectures.	Allow extra processing time. Provide sentence stems with simple sentence structures and tenses. Model and provide practice in pronunciation of academic terms.	Allow grade-level comprehension and analysis of tasks to include drawing, use of native language, and peer collaboration. Provide a high level of visual and linguistic support with adaptive text and pre-taught vocabulary.	Allow drawing and use of native language to express academic concepts. Avoid assessment of language errors in content area writing. Provide simple sentence stems and scaffolded writing assignments.
Advanced	Allow processing time, visuals, verbal cues, and gestures for unfamiliar conversations. Provide opportunities for students to request clarification, repetition, and rephrasing.	Expect pauses when discussing new learning or complex ideas. Provide sentence stems with past, present, and future tenses, complex grammar and vocabulary with content-based and abstract terms.	Allow abstract grade-level reading comprehension and analysis with peer support. Provide visual and linguistic support including adapted/leveled text for unfamiliar topics.	Provide grade-level appropriate writing tasks. Allow abstract and technical writing with linguistic support such as teacher modeling and peer interaction. Provide complex sentence stems for scaffolded writing tasks.
Advanced High	Allow some extra time when academic material is complex and unfamiliar. Provide visuals, verbal cues, and gestures when material is complex.	Provide opportunities for extended discussions. Provide sentence stems with past, present, and future tenses, and complex grammar and vocabulary with content-based and abstract terms.	Allow abstract grade-level reading. Provide minimal visual and linguistic support. Allow grade-level comprehension and analysis tasks with peer collaboration.	Provide complex grade-level appropriate writing tasks. Allow abstract and technical writing with minimal linguistic support. Use genre analysis to identify and use features of advanced English writing.

dog

(el) perro

cat

(el) gato

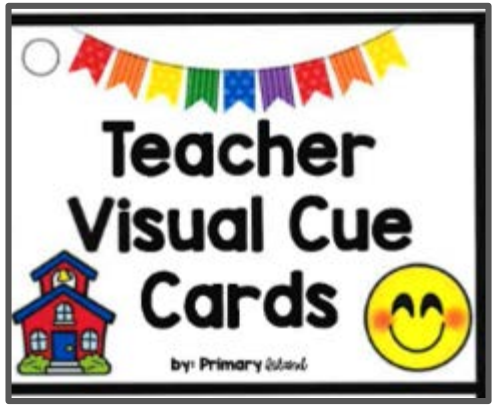
mouse

(el) ratón

bird

(el) pájaro

Resource for...	Description	Link
All things EL	Great guide for newcomer strategies and beyond. Special "what to do if your EL struggles with..." section	FINAL Go To Guide .pdf
Communication	Use this line when calling home if translation services are needed	Language Line
Communication	Strategies for building in scaffolds for classroom discussion	https://www.coloringcolorado.org/article/communication-and-language-strategies-science-inquiry-classroom-part-2
Foundational Skills	HFW by grade level	High Frequency Words SCS.pdf
Instructional Strategies	Scaffolds based on ELPAC Level	Scaffolding Strategy Options for Teachers...pdf
Instructional Strategies	Alphabetical list of ELD Strategies	Alpha-CollectionofELDStrategies.pdf
Instructional Strategies	ELD Strategies aligned to ELD Standards	ELDGOTOStrategiesAlignment.docx
Instructional Strategies	Toolkit for Vocabulary & Reading strategies	EL Toolkit of Strategies.pdf
Instructional Strategies	Blog with 63 strategies for all levels MLs	"The Ultimate List"
Instructional Strategies	Instructional Strategies from the CCSS ELD Vignettes	Strategies for ELD/Common Core
Accommodations by ELPAC Proficiency Level	These accommodations can be embedded in your lesson to allow our ML to access the information or create their product of learning	Accommodations by ELPAC Proficiency Level
Lesson Planning	As you plan your lesson, use this resource to build in necessary scaffolds for MLs	Steps for EL inclusive Lesson Plan development
Math	Math diagnostic	math-diagnostic.pdf
Math	Strategies for supporting MLs in math instruction based on potential challenges	supporting_english_language_learners_in_math_blog_post.pdf
Math	Videos and ideas for incorporating hands on math	https://www.gettingsmart.com/2016/12/17/deeper-learning-math-english-language-learners/
Newcomer	First Week guide for Elementary Schools	First Week newcomer guide for schools elementary _week 1.docx
Newcomer	Second week and beyond guide for ES	Intake 2nd week and beyond newcomer guide for schools elementary_ wk 2+.docx
Newcomer	Teaching Tips	Copy of Newcomers Teaching Tips.pdf
Newcomer	Welcoming Newcomers into the US Classroom	Newcomers in the Classroom.pdf
Newcomer Communication	Student Cue Cards for Newcomers. Print and put on student's desk	Student Cues.pdf



EL Department Support

PD Opportunity!

Using Brisk AI (Artificial Intelligence) to Support our English Learners

Date: September 11, 2025

Time: 2:00 for Middle School / 2:30 for Elementary School

Location: Middle School Link / Elementary School Link

Why use Brisk AI?
(youtube demo linked)

Brisk is a free resource that can QUICKLY:

1) Translate websites, online texts, online videos, etc.
2) Adjust reading level of online documents, etc.
3) Provide specific feedback to students on their writing
4) Create a teacher resources (lesson plan, quizzes, etc.)

RESCUE USD

English Learner & RFEP Progress Monitoring
2024-2025

Student Information

First Name		Last Name		Local ID	
Grade Level		School		Enrollment in US	

☐ *Check if RFEP* *Year of RFEP:* _____

Teacher Information

Teacher Name		Subject	
Trimester		Current Grade	

Monitoring Questions

*What are the student's currently observed **strengths**?*

- ☐ Work Habits
- ☐ Academic behaviors
- ☐ Social Emotional Regulation
- ☐ Listening/Speaking Skills
- ☐ Reading Skills
- ☐ Writing Skills
- ☐ Participation / Engagement
- ☐ Assignment Quality
- ☐ Demonstration of Mastery (assessments, projects, etc.)

*What are the student's currently observed **gaps or challenges**?*

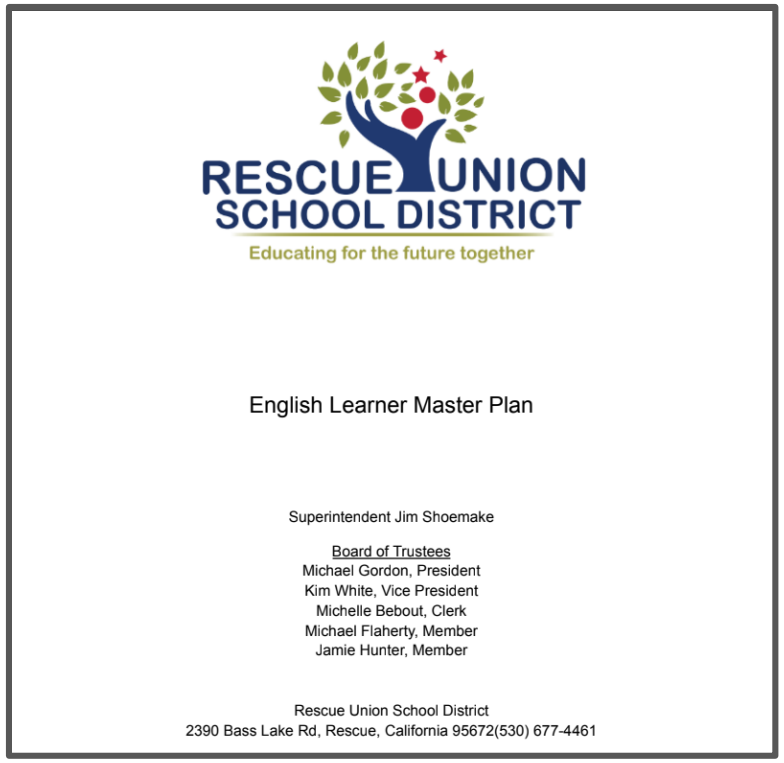
- ☐ Work Habits
- ☐ Academic behaviors
- ☐ Social Emotional Regulation
- ☐ Listening/Speaking Skills
- ☐ Reading Skills
- ☐ Writing Skills
- ☐ Participation / Engagement
- ☐ Assignment Quality
- ☐ Demonstration of Mastery (assessments, projects, etc.)

Recommendations

- ☐ Continue with Existing Supports - Student currently has a C- or higher and is making progress with existing instructional supports
- ☐ Apply New Tier 1 Supports - I can support this student by applying additional Tier 1 supports.
  - ☐ I would like to request a collaboration meeting with Jenn Lawson, Coordinator of MTSS & Special Programs, to discuss additional supports
- ☐ Other Intervention Needed - I would like to refer this student to our school Tier 2 team for additional supports

Provide copy to parents. Place original in cume, EL Folder.

Updates to Master Plan



RESCUE UNION SCHOOL DISTRICT

Educating for the future together

English Learner Master Plan

Superintendent Jim Shoemake

Board of Trustees
Michael Gordon, President
Kim White, Vice President
Michelle Bebout, Clerk
Michael Flaherty, Member
Jamie Hunter, Member

Rescue Union School District
2390 Bass Lake Rd, Rescue, California 95672(530) 677-4461

Updates:

- TK students are not assessed with either Initial or Summative ELPAC
- Addition of Really Great Reading curriculum for ELD

Questions?

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ITEM #: 8a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #24-08

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 #24-08

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 10, 2024 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 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 district students, including English learners, 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 2024-2025 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 10, 2024.

AYES: _____
NOES: _____
ABSENT: _____
ATTEST: _____

_____ _____

Michael Gordon, Board President Jim Shoemake, Secretary to the Board

2024/2025
Sufficiency of Instructional Materials
August 28, 2024

ELEMENTARY SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	SOCIAL STUDIES
		* TK – McGraw Hill * K-5th - Benchmark Education +TK – 2nd -Really Great Reading + 2nd-5th - IXL ELA	* TK - McGraw Hill * K-5th - HMH GoMath + 2nd-5th - IXL Math	* TK - McGraw Hill * K-5th - Twig Science + K-5th - Mystery Science	* TK - McGraw Hill * K-5th - Scott Foresman/TCI Pilot + K-2nd Studies Weekly
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
TK	**152 / 7 classrooms**	Big Book Sets + Class Sets of Really Great Reading	Big Book Sets	Big Book Sets	Big Book Sets
K	**333 /15 classrooms**	500+	429	363	17 Big Books**
1	**304 /13 classrooms**	500+	368	334	17 Big Books**
2	**344 / 16 classrooms**	500+	400	474	16 Big Books**
3	**402**	500+	442	432	446
4	**384**	500+	416	414	432
5	**394**	500+	426	424	426

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

MIDDLE SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	HISTORY
		McGraw Hill StudySync	Big Ideas Math	Gr 6 - Amplify Science Gr 7 & 8 - StemScopes	TCI History Alive
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
6	**383**	483+	714	398	719
7	**401**	501+	832	416	871
8	**436**	536+	934	451	592

220 students taking Spanish / 221 Avancemos Spanish textbooks + SOMOS 1 Flex and Senor Wooly digital programs

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 IN 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 10, 2024, 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 10, 2024 Regular Board Meeting 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 10th to cmason@rescueusd.org

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

Posted: August 30, 2024

ITEM#: 9a
DATE: September 10, 2024

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Approval of Unaudited Actuals for 2023-2024**

RECOMMENDATION:

The Superintendent recommends approval of the Unaudited Actuals for 2023-24.

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 2023-24 Unaudited Actuals report shows an Unrestricted ending fund balance in the General Fund of $9,299,064. The Restricted ending fund balance is $5,568,420 that includes approximately $1.7 million in one-time funds.

The District is currently able to meet its financial obligations and reserve balances. Rescue USD Unaudited Actuals for 2023-24 external audit will be complete by December 2024.

FISCAL IMPACT:

The District's revenues exceeded expenditures, which resulted in a surplus of $58k 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
2023-24 Unaudited Actuals

September 10, 2024

Board of Trustees

Michael Gordon, President Kim White, Vice-President

Michelle Bebout, Member 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, 2024

- This presentation is a user-friendly summary of the unaudited actual financial status for the 2023-24 fiscal year.

- Remaining items for the Financial Cycle for 2023-24
  - √ **September 2024** - Unaudited Actual Financials
  - **December 2024** - Audit Report (to the board January 2025)

“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 2024

2023-24 General Fund

Rescue Union District Financial Status Comparison 2023-24

	b	c	d	e	f	g	h	i	j	k
		June Update 2023-24			**Unaudited Actuals 2023-24**			***Compare June Update to Unaudited Actuals***		
4		**Unrestricted**	Restricted	Total	**Unrestricted**	Restricted	Total	**Unrestricted Variance**	Restricted Variance	Total Variance
5										
6	**Revenue Detail**									
7	LCFF Sources (8010-8099)	**38,688,098**	-	38,688,098	**38,772,921**	-	38,772,921	**84,823**	-	84,823
8	Federal Revenue (8100-8299)	**-**	994,819	994,819	**93,426**	1,000,926	1,094,352	**93,426**	6,106	99,532
9	Other State Revenue (8300-8599)	**959,990**	4,599,222	5,559,212	**1,145,639**	4,607,928	5,753,568	**185,650**	8,706	194,356
10	Other Local Revenue (8600-8799)	**2,540,201**	3,986,674	6,526,875	**674,936**	3,727,845	4,402,781	**(1,865,265)**	(258,829)	(2,124,093)
11	**Total Revenue**	**42,188,288**	**9,580,715**	**51,769,004**	**40,686,922**	**9,336,699**	**50,023,621**	**(1,501,366)**	**(244,016)**	**(1,745,382)**
12										
13	**Expenditure Detail**									
14	Certificated	**17,184,665**	3,234,141	20,418,805	**17,444,440**	3,077,950	20,522,390	**259,776**	(156,191)	103,584
15	Classified	**5,544,743**	2,557,421	8,102,165	**5,401,858**	2,502,552	7,904,410	**(142,886)**	(54,869)	(197,755)
16	Employee benefits	**6,419,962**	4,886,819	11,306,781	**6,354,838**	4,394,360	10,749,198	**(65,123)**	(492,459)	(557,583)
17	Books & Supplies	**917,408**	1,352,231	2,269,639	**783,995**	884,982	1,668,977	**(133,413)**	(467,249)	(600,662)
18	Service, Other Operating	**3,019,493**	4,386,884	7,406,377	**2,637,726**	3,007,939	5,645,665	**(381,767)**	(1,378,945)	(1,760,712)
19	Capital Outlay	**1,853,670**	1,362,204	3,215,873	**1,379,221**	1,240,731	2,619,953	**(474,448)**	(121,472)	(595,920)
20	Other Outgo	**274,270**	1,409,651	1,683,921	**317,373**	1,325,708	1,643,081	**43,103**	(83,943)	(40,840)
21	Indirect Costs	**(188,844)**	143,844	(45,000)	**(185,082)**	142,629	(42,453)	**3,762**	(1,215)	2,547
22	**Total Expenditures**	**35,025,366**	**19,333,195**	**54,358,561**	**34,134,369**	**16,576,852**	**50,711,221**	**(890,997)**	**(2,756,344)**	**(3,647,340)**
23										
24	**Excess/(Deficiency)**	**7,162,923**	**(9,752,480)**	**(2,589,558)**	**6,552,553**	**(7,240,153)**	**(687,600)**	**(610,370)**	**2,512,328**	**1,901,958**
25										
26	**Other Financing Sources/uses**									
27	Transfers In	**-**	-	-			-	**-**	-	-
28	Transfers Out	**762,662**	-	762,662	**762,662**		762,662	**-**	-	-
29	Other Sources	**-**	-	-			-	**-**	-	-
30	Other Uses	**-**	-	-			-	**-**	-	-
31	Contributions (8800-8999)	**(7,060,797)**	7,060,797	-	**(5,732,131)**	5,732,131	-	**1,328,666**	(1,328,666)	-
32	**Total Other Sources/Uses**	**(7,823,459)**	**7,060,797**	**(762,662)**	**(6,494,793)**	**5,732,131**	**(762,662)**	**1,328,666**	**(1,328,666)**	**-**
33										
34	**Net Inc/Dcr to Fund Balance**	**(660,537)**	**(2,691,683)**	(3,352,219)	**57,760**	**(1,508,021)**	(1,450,261)	**718,297**	**1,183,661**	1,901,958
35										
36	**Beginning Balance**	**9,241,304**	**7,076,441**	**16,317,745**	**9,241,304**	**7,076,441**	**16,317,745**	**-**	**-**	
37	**Ending Balance**	**8,580,767**	**4,384,758**	**12,965,526**	**9,299,064**	**5,568,420**	**14,867,484**	**718,297**	**1,183,661**	**1,901,958**

Revenue Summary

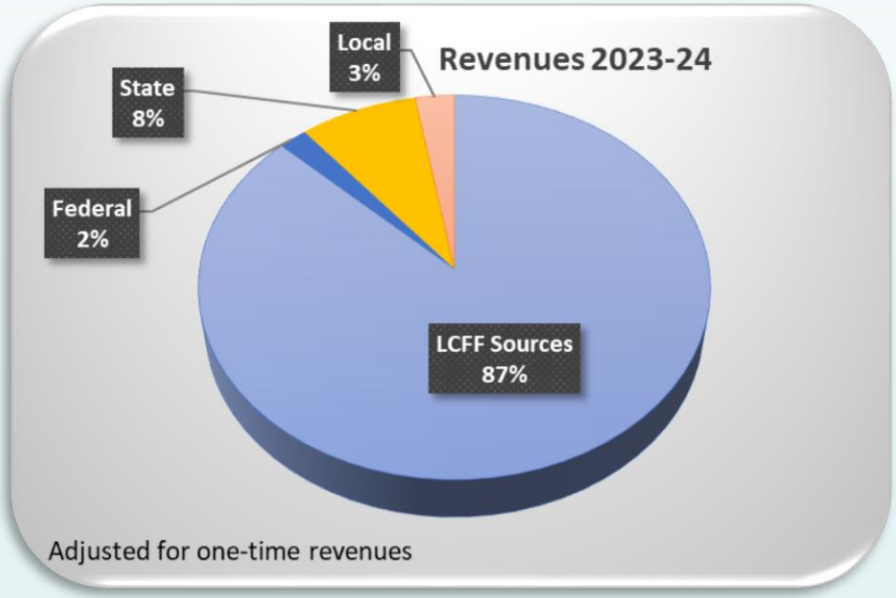
Revenue Changes since June Update

<$1,745,382>

<$1.5 mil> restricted

<$244k> unrestricted

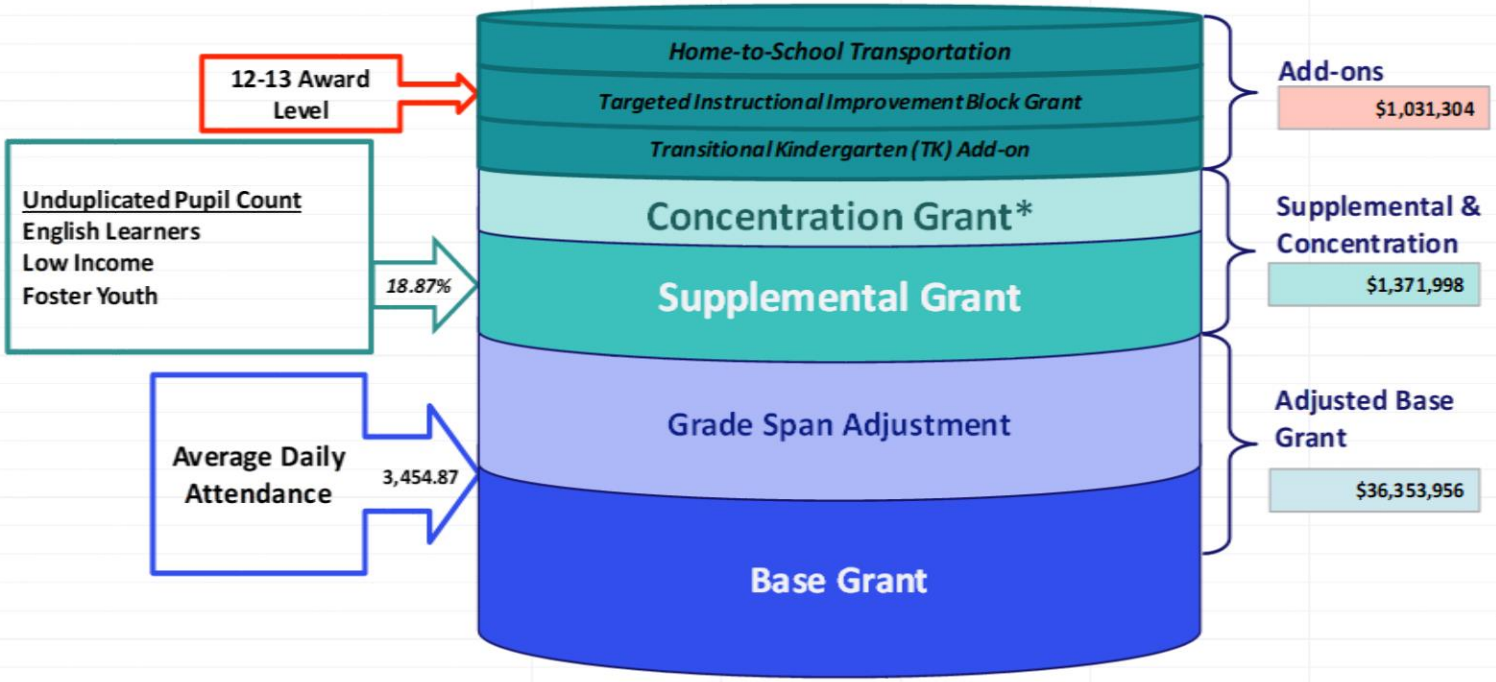
- **LCFF $85k**
  - 7 ADA for 2 years of Extended School Year (ESY) added
- **Federal Revenue $99k**
  - +$94k Forest Reserve
  - +$5k Title funds
- **State Revenue $194k**
  - +$300k Lottery Revenue
  - <$255K> STRS On-Behalf (see matching expense reduction)
  - +91k shift from local Spec Ed
  - +$12k CSESAP (Classified School Employees Summer Assistance Program)
  - +$14k KIT (Kitchen Infrastructure and Training) funds
  - +$35 HTS (Home-to-School) state guarantee



- **Local Revenue <$2.1 mil>**
  - <$1.6 mil> decrease due to FMV (Fair Market Value)
  - **<$380k> bus grant move to 2024-25**
  - <$160k> decrease in bus grant (Lyon's reduced bus cost to offset loss of grant)

Local Control Funding Formula (LCFF)

Rescue Union School District LCFF



Grade Span Rates:	
TK - 3	10,951.00
4-6	10,069.00
7-8	10,367.00

Total LCFF Funding: $38,757,258

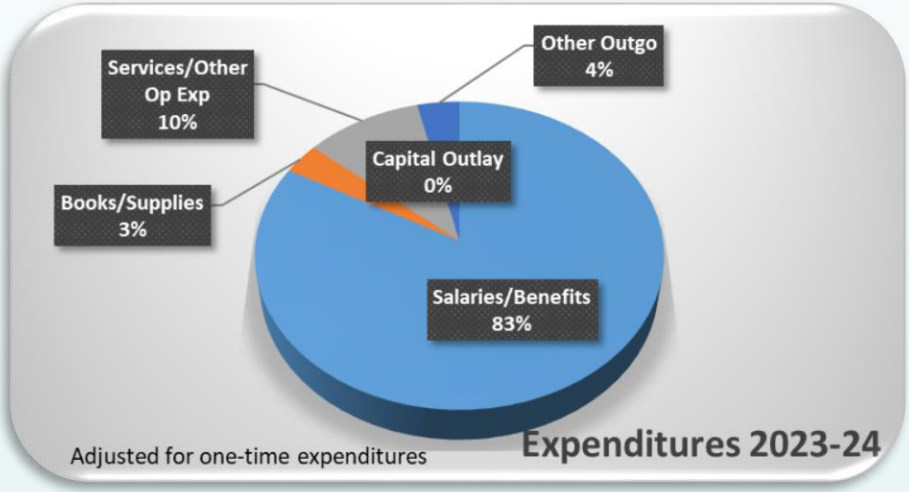
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Expenditure Summary

Expenditure Changes since June Update
<$3,647,340>

- **<$2.5 million> restricted**
- **$610k unrestricted**

- **Salary and Benefits decrease of <$652k>**
  - Class Salaries <$198k> (leaves and open positions)
  - Cert Salaries +$104k (summer school and leave subs)
  - STRS On-behalf <255k>
    - (see revenue reduction)
  - Other benefit adjustments for subs not eligible and open positions <$302k>
- **Book and Supplies decrease of <$600k>**
  - **Donation Carry Over <$328k>**
  - Misc supplies <$83k>
  - **M/O supplies summer <$64k>**
  - Curriculum <$60k>
  - Summer school <$24k>
  - **Tech Supplies carry over <$40k>**



- **Contract Services decrease of <$1.7mil>**
  - NPS Placements <$745k>
  - Utilities <$241k>
  - **Repairs Summer projects <$250k>**
  - **Donation Carry Over <$238k>**
  - Misc repairs unspent <$100k>
  - Admin PD/Travel unspent <$50k>
- **Capital Outlay decrease of <$667k>**
  - **New Bus <$470k> 2023-24**
  - **Summer Projects <$117k> 2023-24**
- **Other Activities decrease of <$40k>**
  - EDCOE Regional Program Aides

Ending Fund Balance

		Unaudited Actuals 2023-24			Adopted Budget w/updated balances 2024-25		
39	**Components of Ending Fund Balance**	**Unrestricted**	Restricted	Total	**Unrestricted**	Restricted	Total
40	**a) Nonspendable**						
41	*Revolving Cash*	**6,000**		**6,000**	**6,500**		**6,500**
42	*Stores*						
43	*Prepaid Expenses*	**170,841**		**170,841**	**-**		**-**
44	*All Others*						
45	**b) Restricted**		**5,568,420**	**5,568,420**		**3,334,761**	**3,334,761**
46	**c) Committed**	**3,974,835**		**3,974,835**	**1,498,427**		**1,498,427**
47	*Liability - Compensated Absences*	*150,000*		*150,000*	*41,861*		*41,861*
48	*Liability - H/W Prior Year adjust*	*200,000*		*200,000*	*-*		*-*
49	*U/R Lottery - Instr Mat / Textbook Adopt*	*1,520,398*		*1,520,398*	*941,479*		*941,479*
50	*MAA - Health services*	*97,545*		*97,545*	*45,063*		*45,063*
51	*Emergency Facility Needs*	*132,425*		*132,425*	*-*		*-*
52	*Safety Improvements*	*50,000*		*50,000*	*-*		*-*
53	*2024-25 Facility and Tech projects*				*470,024*		*470,024*
54	*Declining Enrollment Mitigation*	*1,824,467*		*1,824,467*			*-*
55	**d) Assigned**	**-**		-	**-**		-
56	*Assigned Descriptions:*			-			-
57	**e) Unassigned**			-			-
58	*Reserve for Economic Uncertainties*	**5,147,388**		**5,147,388**	**5,300,289**		**5,300,289**
59	*Unassigned/Unappropriated*						
60							
61	**Total**	**9,299,064**	5,568,420	14,867,484	**6,805,216**	3,334,761	10,139,977

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 2024-25 is beginning in August/September.
- 2024-25 has approximately $40k remaining in COVID in one-time funds.
- 2024-25 has approximately $1.1 million remaining in one-time funds designated with 3 year planned expenditures. 2024-25 is the third year of the plan.
- 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 program balances for 2023-24.

Questions???

Appendix

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

Summary of All Funds

ALL FUNDS SUMMARY 2023-24 UNAUDITED ACTUALS									
	01	13	25	35	40	49	51	52	
2023-24	**General Fund**	**Cafeteria Fund**	**Capital Facilities Fund**	**School Facilities Fund**	**Special Reserve - Capital Facilities**	**Capital Project Fund**	**Bond Redemption Fund**	**Debt Service Fund**	**Total All Funds**
			Developer Fees			***COPs 2010 and 2017 Mello Roos***	***Bond Tax Collection Bond Repayment***	***2010 COP 2017 COP***	
Revenues	50,023,621	2,718,754	535,746	4,626,641		5,818,965	2,352,626	14,469	66,090,822
Expenditures	50,711,221	2,548,995	2,707,502	1,896,750		49,585	2,407,896	6,689,183	67,011,133
Excess/Deficiencies	(687,600)	169,759	(2,171,756)	2,729,890	-	5,769,380	(55,271)	(6,674,714)	(920,312)
Transfers In					762,662			6,689,183	7,451,845
Transfers Out	762,662		-			6,689,183			7,451,845
Other Sources									
Net Increase/Decrease	(1,450,261)	169,759	(2,171,756)	2,729,890	762,662	(919,803)	(55,271)	14,469	(920,312)
Beginning Balance	16,317,745	2,583,542	2,625,142	4,121,805	-	10,396,383	2,352,048	28,295	38,424,959
Ending Balance	***14,867,484***	***2,753,301***	***453,386***	***6,851,695***	***762,662***	***9,476,580***	***2,296,777***	***42,764***	***37,504,648***

Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This is due to expenditures for Central Kitchen remodel will be paid in 2024-25.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in November. Expenditures to Fund 35 were made to support costs for Rescue Elemen MPR project.
- **Fund 35** – State facilities fund reimbursements. Facility Capital projects, including GV TK project, RE MPR project, and the PG central kitchen project.
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. These are mello-roos funds transferred and used to pay our Certificate of Participations (COP)
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.

2023-24
Restricted Programs - Federal

Federal Grants & Entitlements	Title I	Special Ed	Federal ERMHS	Title II A Tchr Qlty
	3010	3310	3327	4035
Beg Balance or PY Grant	$ 14,103.67	$ -		$ 52,675.89
Revenues	$ 274,532.00	$ 334,203.00	$ 42,620.00	$ 67,620.00
Gen Fund Contribution	$ -	$ 49,261.47		
Expenditures	$ 280,842.49	$ 383,464.47	$ 42,620.00	$ 90,794.30
Ending Balance/Remaining Grant	***$ 7,793.18***	***$ -***	***$ -***	***$ 29,501.59***

Federal Grants & Entitlements	Title IV	Title III IMMIGRANT	Title III LEP	McKinney Vento
	4127	4201	4203	9022
Beg Balance or PY Grant	$ 5,033.41	$ -	$ 17,762.83	$ -
Revenues	$ 13,017.00	$ 3,529.00	$ 19,119.00	$ 225.00
Gen Fund Contribution	$ -		$ -	$ 216.70
Expenditures	$ 17,971.88	$ -	$ 15,325.39	$ 441.70
Ending Balance/Remaining Grant	***$ 78.53***	***$ 3,529.00***	***$ 21,556.44***	***$ -***

2023-24
Restricted Programs - State

Restricted State and Local Grants & Entitlements	ELOP	UNIV PRE-K Jun 30, 2024	ED EFFECT	Lotter IMF	SPED	ERMHS
	2600	6053 (UR)	6266	6300	6500	6546 (EF)
Beg Balance or PY Grant	$ 695,760.00	$ 239,045.40	$ 627,065.91	$ 917,923.13	$ -	$ 300.71
Revenues	$ 875,776.00	$ -		$ 435,127.23	$ 2,194,057.89	$ 359,633.53
Gen Fund Contribution					$ 3,884,965.18	$ 210,684.64
Expenditures	$ 1,021,464.83	$ 80,525.40	$ 180,430.83	$ 237,676.39	$ 6,079,023.07	$ 570,618.88
Ending Balance/Remaining Grant	***$ 550,071.17***	***$ 158,520.00***	***$ 446,635.08***	***$ 1,115,373.97***	***$ -***	***$ -***

Restricted State and Local Grants & Entitlements	EARLY INTERVENTION	ARTS, MUSIC & INST MATL BLOCK GRANT	ARTS & MUSIC IN SCHOOLS (PROP 28)	KIT FUNDS TRAINING	KIT FUNDS TRAINING	CS SUMMER ASSIS
	6547	6762 (EF)	6770 (EF)	7029 (EF)	7032 (EF)	7415
Beg Balance or PY Grant	$ 388,842.70	$ 1,596,681.91		$ 30,971.15	$ 498,892.00	$ -
Revenues	$ 266,086.00	$ 143,630.20	$ 431,877.00		$ 14,471.00	$ 119,763.10
Gen Fund Contribution						
Expenditures	$ 223,764.73	$ 875,342.46	$ 24,532.67	$ 491.40	$ 26,157.00	$ 114,972.55
Ending Balance/Remaining Grant	***$ 431,163.97***	***$ 864,969.65***	***$ 407,344.33***	***$ 30,479.75***	***$ 487,206.00***	***$ 4,790.55***

Restricted State and Local Grants & Entitlements	LEARNING RECOVERY EMER GRANT	STRS on behalf	RMA	MEDI-CAL BILLING	CTEIG	TUPE
	7435 (EF)	7690	8150	9008	9054	9053
Beg Balance or PY Grant	$ 803,732.09	$ -	$ -	$ 75,712.17	$ 268,083.26	$ -
Revenues	$ 84,781.00	$ 1,796,258.00	$ -	$ 78,416.19	$ 140,199.60	$ 3,528.93
Gen Fund Contribution			$ 1,584,647.88	$ -		
Expenditures	$ 610,209.48	$ 1,796,258.00	$ 1,584,647.88	$ 115,036.86	$ 110,118.94	$ -
Ending Balance/Remaining Grant	***$ 278,303.61***	***$ -***	***$ -***	***$ 39,091.50***	***$ 298,163.92***	***$ 3,528.93***

- *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)*

2023-24
Restricted Programs – COVID-19 One Time

Federal & State COVID Grants	ESSER III Sept 30, 2024	ESSER III Sept 30, 2024	COVID EXPAND LEARN Sept 30, 2024
	3213 (UR)	3214 (UR)	7425 (EF)
Beg Balance or PY Grant	$ 218,343.50		$ 137,988.97
Revenues	$ 480.00	$ 120.00	
Gen Fund Contribution	$ -		
Expenditures	$ 218,823.50	$ 120.00	$ 97,047.32
Ending Balance/Remaining Grant	***$ -***	***$ -***	***$ 40,941.65***

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

2023-24 Local Programs

Local Resources	Unrestricted	LCAP SUPPL	TRANSPORTATION
	0000	0840	0842
Beg Balance or PY Grant	$ 9,241,304.00	$ -	$ -
Revenues	$ (5,732,131.04)		
Gen Fund Contribution	$ 36,736,765.13	$ 1,372,601.53	$ 2,577,555.58
Expenditures	$ 30,946,874.04	$ 1,372,601.53	$ 2,577,555.58
Ending Balance/Remaining Grant	***$ 9,299,064.05***	***$ -***	***$ -***

Local Resources	SITE DONATIONS	SITE ASB ACCOUNTS	TEACHER RESIDENCY	EMERGENCY CONNECTIVITY GRANT	JACKSON PROJECTS
			9045	9405 (EF)	9485 (EF)
Beg Balance or PY Grant	$ 556,324.08	$ 21,162.99			
Revenues	$ 578,637.28	$ 34,372.12	$ 11,600.00	$ 684,533.19	$ 457,000.00
Gen Fund Contribution	$ 166.92		$ 2,188.25		
Expenditures	$ 580,342.53	$ 39,965.33	$ 13,788.25	$ 684,533.19	$ 457,000.00
Ending Balance/Remaining Grant	***$ 554,785.75***	***$ 15,569.78***	***$ -***	***$ -***	***$ -***

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

September 10, 2024

Education Protection Account Expenditure Plan
2023-24 ACTUAL / 2024-25 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 2024-25. 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 2024-25 and the final expenditures for 2023-24, all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

Education Protection Account		
	2023-24 Est Actuals	2024-25 Budget
Revenue	5,162,125	8,489,185
Expenditures		
Teacher Salaries	4,171,971	7,491,712
Teacher Benefits	990,154	997,473
	5,162,125	8,489,185

Jim Shoemake, Superintendent

Board of Trustees
Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	38,772,921.00	0.00	38,772,921.00	38,563,378.00	0.00	38,563,378.00	-0.5%
2) Federal Revenue		8100-8299	93,426.05	1,000,925.56	1,094,351.61	0.00	808,803.81	808,803.81	-26.1%
3) Other State Revenue		8300-8599	1,145,639.13	4,607,928.46	5,753,567.59	1,136,149.81	4,343,255.02	5,479,404.83	-4.8%
4) Other Local Revenue		8600-8799	674,936.06	3,727,845.20	4,402,781.26	819,000.00	2,604,799.39	3,423,799.39	-22.2%
5) TOTAL, REVENUES			40,686,922.24	9,336,699.22	50,023,621.46	40,518,527.81	7,756,858.22	48,275,386.03	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,444,440.14	3,077,949.65	20,522,389.79	17,810,418.67	3,102,405.32	20,912,823.99	1.9%
2) Classified Salaries		2000-2999	5,401,857.64	2,502,552.03	7,904,409.67	5,679,881.06	2,530,777.11	8,210,658.17	3.9%
3) Employee Benefits		3000-3999	6,354,838.48	4,394,359.55	10,749,198.03	6,833,294.60	4,783,334.28	11,616,628.88	8.1%
4) Books and Supplies		4000-4999	783,995.24	884,982.18	1,668,977.42	1,441,035.00	957,050.85	2,398,085.85	43.7%
5) Services and Other Operating Expenditures		5000-5999	2,637,725.57	3,007,939.42	5,645,664.99	3,011,067.96	3,595,020.21	6,606,088.17	17.0%
6) Capital Outlay		6000-6999	1,379,221.45	1,240,731.41	2,619,952.86	0.00	685,035.00	685,035.00	-73.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	317,373.00	1,325,708.23	1,643,081.23	274,270.00	1,551,679.00	1,825,949.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(185,082.25)	142,629.25	(42,453.00)	(267,279.50)	222,279.50	(45,000.00)	6.0%
9) TOTAL, EXPENDITURES			34,134,369.27	16,576,851.72	50,711,220.99	34,782,687.79	17,427,581.27	52,210,269.06	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,552,552.97	(7,240,152.50)	(687,599.53)	5,735,840.02	(9,670,723.05)	(3,934,883.03)	472.3%
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	762,661.88	0.00	762,661.88	792,623.90	0.00	792,623.90	3.9%
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	(5,732,131.04)	5,732,131.04	0.00	(7,437,064.31)	7,437,064.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,494,792.92)	5,732,131.04	(762,661.88)	(8,229,688.21)	7,437,064.31	(792,623.90)	3.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,760.05	(1,508,021.46)	(1,450,261.41)	(2,493,848.19)	(2,233,658.74)	(4,727,506.93)	226.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%
2) Ending Balance, June 30 (E + F1e)			9,299,064.05	5,568,419.61	14,867,483.66	6,805,215.86	3,334,760.87	10,139,976.73	-31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,500.00	0.00	6,500.00	8.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	170,840.62	0.00	170,840.62	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	5,568,419.61	5,568,419.61	0.00	3,334,806.52	3,334,806.52	-40.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,974,835.22	0.00	3,974,835.22	1,498,427.32	0.00	1,498,427.32	-62.3%
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	*97,545.00*		*97,545.00*			*0.00*	
EMERGENCY FACILITY NEEDS	0000	9760	*132,425.00*		*132,425.00*			*0.00*	
SAFETY IMPROVEMENTS	0000	9760	*50,000.00*		*50,000.00*			*0.00*	
DECLINING ENROLLMENT MITIGATION	0000	9760	*1,824,467.00*		*1,824,467.00*			*0.00*	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	*1,520,398.22*		*1,520,398.22*			*0.00*	
LIABILITY - COMPENSATED ABSENCES	0000	9760			*0.00*	*41,861.00*		*41,861.00*	
MAA - HEALTH SERVICES	0000	9760			*0.00*	*45,063.00*		*45,063.00*	
DECLINING ENROLLMENT MITIGATION	0000	9760			*0.00*	*470,024.00*		*470,024.00*	
INSTR SUPPLIES / TEXTBOOK ADOPT	1100	9760			*0.00*	*941,479.32*		*941,479.32*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	5,300,288.54	0.00	5,300,288.54	New
Unassigned/Unappropriated Amount		9790	5,147,388.21	0.00	5,147,388.21	0.00	(45.65)	(45.65)	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,057,327.52	5,642,078.77	17,699,406.29				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,181,129.00)	0.00	(2,181,129.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,000.00	0.00	6,000.00				
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	214,386.91	967,757.84	1,182,144.75				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	344,913.96	1,749.69	346,663.65				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	170,840.62	0.00	170,840.62				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,612,340.01	6,611,586.30	17,223,926.31				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	480,785.94	879,725.84	1,360,511.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	832,490.01	3,120.32	835,610.33				
4) Current Loans		9640	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	160,320.53	160,320.53				
6) TOTAL, LIABILITIES			1,313,275.96	1,043,166.69	2,356,442.65				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,299,064.05	5,568,419.61	14,867,483.66				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,804,701.81	0.00	18,804,701.81	15,294,297.00	0.00	15,294,297.00	-18.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Education Protection Account State Aid - Current Year		8012	5,138,895.00	0.00	5,138,895.00	8,489,185.00	0.00	8,489,185.00	65.2%
State Aid - Prior Years		8019	18,343.00	0.00	18,343.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	3,404.02	0.00	3,404.02	82,205.00	0.00	82,205.00	2,314.9%
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	12,929,275.92	0.00	12,929,275.92	12,905,829.00	0.00	12,905,829.00	-0.2%
Unsecured Roll Taxes		8042	270,729.93	0.00	270,729.93	269,904.00	0.00	269,904.00	-0.3%
Prior Years' Taxes		8043	1,097.63	0.00	1,097.63	11,920.00	0.00	11,920.00	986.0%
Supplemental Taxes		8044	413,509.69	0.00	413,509.69	458,761.00	0.00	458,761.00	10.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,264,036.00	0.00	1,264,036.00	1,159,061.00	0.00	1,159,061.00	-8.3%
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	10,009.00	0.00	10,009.00	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			38,854,002.00	0.00	38,854,002.00	38,671,162.00	0.00	38,671,162.00	-0.5%
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	(81,081.00)	0.00	(81,081.00)	(107,784.00)	0.00	(107,784.00)	32.9%
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			38,772,921.00	0.00	38,772,921.00	38,563,378.00	0.00	38,563,378.00	-0.5%
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	334,203.00	334,203.00	0.00	334,203.00	334,203.00	0.0%
Special Education Discretionary Grants		8182	0.00	42,620.00	42,620.00	0.00	42,620.00	42,620.00	0.0%
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	93,426.05	0.00	93,426.05	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	225.00	225.00	0.00	1,113.00	1,113.00	394.7%
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		280,842.49	280,842.49		300,445.23	300,445.23	7.0%
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		90,794.30	90,794.30		74,142.97	74,142.97	-18.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		6,722.00	6,722.00	New
Title III, English Learner Program	4203	8290		15,325.39	15,325.39		36,809.15	36,809.15	140.2%
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		17,971.88	17,971.88		12,748.46	12,748.46	-29.1%
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	218,943.50	218,943.50	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			93,426.05	1,000,925.56	1,094,351.61	0.00	808,803.81	808,803.81	-26.1%
OTHER STATE REVENUE									
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	14,471.00	14,471.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	125,584.00	0.00	125,584.00	125,584.00	0.00	125,584.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	781,769.13	435,127.23	1,216,896.36	631,428.81	285,810.04	917,238.85	-24.6%
Tax Relief Subventions									
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									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
State Sources		8587	0.00	90,926.53	90,926.53	0.00	0.00	0.00	-100.0%
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	238,286.00	4,067,403.70	4,305,689.70	379,137.00	4,057,444.98	4,436,581.98	3.0%
TOTAL, OTHER STATE REVENUE			1,145,639.13	4,607,928.46	5,753,567.59	1,136,149.81	4,343,255.02	5,479,404.83	-4.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	174,440.14	0.00	174,440.14	130,000.00	0.00	130,000.00	-25.5%
Interest		8660	522,305.64	0.00	522,305.64	350,000.00	0.00	350,000.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,628,780.00)	0.00	(1,628,780.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	120,202.81	0.00	120,202.81	119,000.00	0.00	119,000.00	-1.0%
Interagency Services		8677	0.00	11,600.00	11,600.00	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	1,486,393.48	1,522,187.31	3,008,580.79	220,000.00	253,842.39	473,842.39	-84.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	373.99	0.00	373.99	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		2,194,057.89	2,194,057.89		2,350,957.00	2,350,957.00	7.2%
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			674,936.06	3,727,845.20	4,402,781.26	819,000.00	2,604,799.39	3,423,799.39	-22.2%
TOTAL, REVENUES			40,686,922.24	9,336,699.22	50,023,621.46	40,518,527.81	7,756,858.22	48,275,386.03	-3.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,850,876.79	2,067,701.91	16,918,578.70	15,068,346.30	2,113,039.76	17,181,386.06	1.6%
Certificated Pupil Support Salaries		1200	755,015.50	629,727.50	1,384,743.00	880,974.25	635,124.68	1,516,098.93	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,769,177.86	329,620.24	2,098,798.10	1,766,348.12	309,740.88	2,076,089.00	-1.1%
Other Certificated Salaries		1900	69,369.99	50,900.00	120,269.99	94,750.00	44,500.00	139,250.00	15.8%
TOTAL, CERTIFICATED SALARIES			17,444,440.14	3,077,949.65	20,522,389.79	17,810,418.67	3,102,405.32	20,912,823.99	1.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	412,725.07	1,226,733.22	1,639,458.29	414,360.62	1,349,943.66	1,764,304.28	7.6%
Classified Support Salaries		2200	2,498,851.97	1,011,107.48	3,509,959.45	2,664,478.36	925,305.51	3,589,783.87	2.3%
Classified Supervisors' and Administrators' Salaries		2300	444,579.25	66,126.01	510,705.26	468,092.00	67,779.00	535,871.00	4.9%
Clerical, Technical and Office Salaries		2400	1,379,718.98	133,379.96	1,513,098.94	1,331,378.50	149,685.48	1,481,063.98	-2.1%
Other Classified Salaries		2900	665,982.37	65,205.36	731,187.73	801,571.58	38,063.46	839,635.04	14.8%
TOTAL, CLASSIFIED SALARIES			5,401,857.64	2,502,552.03	7,904,409.67	5,679,881.06	2,530,777.11	8,210,658.17	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,863,280.89	2,829,675.50	5,692,956.39	3,009,910.44	3,036,626.39	6,046,536.83	6.2%
PERS		3201-3202	958,144.27	898,908.26	1,857,052.53	1,065,946.98	963,340.20	2,029,287.18	9.3%
OASDI/Medicare/Alternative		3301-3302	653,174.39	205,309.55	858,483.94	703,466.37	225,165.48	928,631.85	8.2%
Health and Welfare Benefits		3401-3402	1,282,469.88	344,542.35	1,627,012.23	1,446,017.72	431,645.41	1,877,663.13	15.4%
Unemployment Insurance		3501-3502	12,037.79	2,750.41	14,788.20	11,902.77	2,646.93	14,549.70	-1.6%
Workers' Compensation		3601-3602	332,917.44	79,223.49	412,140.93	358,940.32	79,819.87	438,760.19	6.5%
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	252,813.82	33,949.99	286,763.81	237,110.00	44,090.00	281,200.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			6,354,838.48	4,394,359.55	10,749,198.03	6,833,294.60	4,783,334.28	11,616,628.88	8.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,407.64	273,483.74	290,891.38	502,000.00	485,032.00	987,032.00	239.3%
Books and Other Reference Materials		4200	3,507.86	44,727.50	48,235.36	3,500.00	13,575.63	17,075.63	-64.6%
Materials and Supplies		4300	666,993.76	375,913.18	1,042,906.94	721,335.00	338,316.20	1,059,651.20	1.6%
Noncapitalized Equipment		4400	96,085.98	190,857.76	286,943.74	214,200.00	120,127.02	334,327.02	16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			783,995.24	884,982.18	1,668,977.42	1,441,035.00	957,050.85	2,398,085.85	43.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	42,620.00	42,620.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	34,155.83	121,030.31	155,186.14	64,000.00	172,847.82	236,847.82	52.6%
Dues and Memberships		5300	42,908.74	580.00	43,488.74	49,860.00	500.00	50,360.00	15.8%
Insurance		5400 - 5450	332,846.88	25,741.09	358,587.97	374,764.40	29,764.40	404,528.80	12.8%
Operations and Housekeeping Services		5500	1,362,991.64	0.00	1,362,991.64	1,634,960.00	2,000.00	1,636,960.00	20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,620.54	213,716.23	357,336.77	192,062.00	425,300.00	617,362.00	72.8%
Transfers of Direct Costs		5710	(88,378.31)	88,378.31	0.00	(31,113.00)	31,113.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,471.60	40,968.00	49,439.60	(12,000.00)	12,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Professional/Consulting Services and Operating Expenditures		5800	648,482.44	2,474,272.06	3,122,754.50	563,184.56	2,920,844.99	3,484,029.55	11.6%
Communications		5900	152,626.21	633.42	153,259.63	175,350.00	650.00	176,000.00	14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,637,725.57	3,007,939.42	5,645,664.99	3,011,067.96	3,595,020.21	6,606,088.17	17.0%
CAPITAL OUTLAY									
Land		6100	0.00	526,713.38	526,713.38	0.00	111,400.00	111,400.00	-78.8%
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	18,377.32	18,377.32	0.00	443,635.00	443,635.00	2,314.0%
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	1,379,221.45	695,640.71	2,074,862.16	0.00	130,000.00	130,000.00	-93.7%
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			1,379,221.45	1,240,731.41	2,619,952.86	0.00	685,035.00	685,035.00	-73.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	317,373.00	1,250,170.23	1,567,543.23	274,270.00	1,474,287.00	1,748,557.00	11.5%
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	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	75,538.00	75,538.00	0.00	77,392.00	77,392.00	2.5%
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)			317,373.00	1,325,708.23	1,643,081.23	274,270.00	1,551,679.00	1,825,949.00	11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(142,629.25)	142,629.25	0.00	(222,279.50)	222,279.50	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(42,453.00)	0.00	(42,453.00)	(45,000.00)	0.00	(45,000.00)	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(185,082.25)	142,629.25	(42,453.00)	(267,279.50)	222,279.50	(45,000.00)	6.0%
TOTAL, EXPENDITURES			34,134,369.27	16,576,851.72	50,711,220.99	34,782,687.79	17,427,581.27	52,210,269.06	3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	762,661.88	0.00	762,661.88	792,623.90	0.00	792,623.90	3.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			762,661.88	0.00	762,661.88	792,623.90	0.00	792,623.90	3.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,732,131.04)	5,732,131.04	0.00	(7,437,064.31)	7,437,064.31	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			(5,732,131.04)	5,732,131.04	0.00	(7,437,064.31)	7,437,064.31	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,494,792.92)	5,732,131.04	(762,661.88)	(8,229,688.21)	7,437,064.31	(792,623.90)	3.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	38,772,921.00	0.00	38,772,921.00	38,563,378.00	0.00	38,563,378.00	-0.5%
2) Federal Revenue		8100-8299	93,426.05	1,000,925.56	1,094,351.61	0.00	808,803.81	808,803.81	-26.1%
3) Other State Revenue		8300-8599	1,145,639.13	4,607,928.46	5,753,567.59	1,136,149.81	4,343,255.02	5,479,404.83	-4.8%
4) Other Local Revenue		8600-8799	674,936.06	3,727,845.20	4,402,781.26	819,000.00	2,604,799.39	3,423,799.39	-22.2%
5) TOTAL, REVENUES			40,686,922.24	9,336,699.22	50,023,621.46	40,518,527.81	7,756,858.22	48,275,386.03	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,195,446.04	9,708,375.37	29,903,821.41	21,411,980.86	9,832,504.34	31,244,485.20	4.5%
2) Instruction - Related Services	2000-2999		4,017,487.38	836,909.55	4,854,396.93	4,079,997.72	819,387.67	4,899,385.39	0.9%
3) Pupil Services	3000-3999		4,121,794.02	2,213,339.34	6,335,133.36	3,225,133.37	2,314,999.75	5,540,133.12	-12.5%
4) Ancillary Services	4000-4999		132,813.90	27,302.78	160,116.68	139,404.11	9,330.00	148,734.11	-7.1%
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		2,256,632.90	334,986.47	2,591,619.37	2,175,376.25	378,319.90	2,553,696.15	-1.5%
8) Plant Services	8000-8999		3,092,822.03	2,130,229.98	5,223,052.01	3,476,525.48	2,521,360.61	5,997,886.09	14.8%
9) Other Outgo	9000-9999	Except 7600-7699	317,373.00	1,325,708.23	1,643,081.23	274,270.00	1,551,679.00	1,825,949.00	11.1%
10) TOTAL, EXPENDITURES			34,134,369.27	16,576,851.72	50,711,220.99	34,782,687.79	17,427,581.27	52,210,269.06	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,552,552.97	(7,240,152.50)	(687,599.53)	5,735,840.02	(9,670,723.05)	(3,934,883.03)	472.3%
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	762,661.88	0.00	762,661.88	792,623.90	0.00	792,623.90	3.9%
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	(5,732,131.04)	5,732,131.04	0.00	(7,437,064.31)	7,437,064.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,494,792.92)	5,732,131.04	(762,661.88)	(8,229,688.21)	7,437,064.31	(792,623.90)	3.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,760.05	(1,508,021.46)	(1,450,261.41)	(2,493,848.19)	(2,233,658.74)	(4,727,506.93)	226.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & 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)			9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,241,304.00	7,076,441.07	16,317,745.07	9,299,064.05	5,568,419.61	14,867,483.66	-8.9%
2) Ending Balance, June 30 (E + F1e)			9,299,064.05	5,568,419.61	14,867,483.66	6,805,215.86	3,334,760.87	10,139,976.73	-31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,500.00	0.00	6,500.00	8.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	170,840.62	0.00	170,840.62	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	5,568,419.61	5,568,419.61	0.00	3,334,806.52	3,334,806.52	-40.1%
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	3,974,835.22	0.00	3,974,835.22	1,498,427.32	0.00	1,498,427.32	-62.3%
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	*97,545.00*		*97,545.00*			*0.00*	
EMERGENCY FACILITY NEEDS	0000	9760	*132,425.00*		*132,425.00*			*0.00*	
SAFETY IMPROVEMENTS	0000	9760	*50,000.00*		*50,000.00*			*0.00*	
DECLINING ENROLLMENT MITIGATION	0000	9760	*1,824,467.00*		*1,824,467.00*			*0.00*	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	*1,520,398.22*		*1,520,398.22*			*0.00*	
LIABILITY - COMPENSATED ABSENCES	0000	9760			*0.00*	*41,861.00*		*41,861.00*	
MAA - HEALTH SERVICES	0000	9760			*0.00*	*45,063.00*		*45,063.00*	
DECLINING ENROLLMENT MITIGATION	0000	9760			*0.00*	*470,024.00*		*470,024.00*	
INSTR SUPPLIES / TEXTBOOK ADOPT	1100	9760			*0.00*	*941,479.32*		*941,479.32*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	5,300,288.54	0.00	5,300,288.54	New
Unassigned/Unappropriated Amount		9790	5,147,388.21	0.00	5,147,388.21	0.00	(45.65)	(45.65)	-100.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	550,071.17	373,742.41
6266	Educator Effectiveness, FY 2021-22	446,635.08	216,165.33
6300	Lottery: Instructional Materials	1,115,373.97	904,230.51
6546	Mental Health-Related Services	0.00	44,723.52
6547	Special Education Early Intervention Preschool Grant	431,163.97	405,951.18
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	864,969.65	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	407,344.33	445,128.32
7029	Child Nutrition: Food Service Staff Training Funds	30,479.75	30,479.75
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	487,206.00	22,171.00
7415	Classified School Employee Summer Assistance Program	4,790.55	4,790.55
7425	Expanded Learning Opportunities (ELO) Grant	40,941.65	0.00
7435	Learning Recovery Emergency Block Grant	278,303.61	13,118.24
9010	Other Restricted Local	911,139.88	874,305.71
Total, Restricted Balance		5,568,419.61	3,334,806.52

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	968,020.67	543,600.00	-43.8%
3) Other State Revenue		8300-8599	2,070,562.12	1,963,000.00	-5.2%
4) Other Local Revenue		8600-8799	(93,444.91)	175,000.00	-287.3%
5) TOTAL, REVENUES			2,945,137.88	2,681,600.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	599,824.72	630,443.68	5.1%
3) Employee Benefits		3000-3999	221,540.72	287,507.99	29.8%
4) Books and Supplies		4000-4999	1,079,460.00	1,071,000.00	-0.8%
5) Services and Other Operating Expenditures		5000-5999	184,632.15	228,647.45	23.8%
6) Capital Outlay		6000-6999	421,084.28	770,000.00	82.9%
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	42,453.00	45,000.00	6.0%
9) TOTAL, EXPENDITURES			2,548,994.87	3,032,599.12	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			396,143.01	(350,999.12)	-188.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			396,143.01	(350,999.12)	-188.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,541.62	2,979,684.63	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,541.62	2,979,684.63	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,541.62	2,979,684.63	15.3%
2) Ending Balance, June 30 (E + F1e)			2,979,684.63	2,628,685.51	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	14,468.96	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	2,961,215.67	2,628,685.51	-11.2%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,215,116.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(396,204.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	313,382.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	69,828.08		
6) Stores		9320	14,468.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,220,591.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,455.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,656.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,794.08		
6) TOTAL, LIABILITIES			240,906.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,979,684.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	958,020.67	543,600.00	-43.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	10,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			968,020.67	543,600.00	-43.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,070,562.12	1,963,000.00	-5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,070,562.12	1,963,000.00	-5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	58,400.70	50,000.00	-14.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	82,027.04	35,000.00	-57.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(319,829.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	85,956.35	90,000.00	4.7%
TOTAL, OTHER LOCAL REVENUE			(93,444.91)	175,000.00	-287.3%
TOTAL, REVENUES			2,945,137.88	2,681,600.00	-8.9%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	442,064.88	473,133.93	7.0%
Classified Supervisors' and Administrators' Salaries		2300	115,546.08	115,546.00	0.0%
Clerical, Technical and Office Salaries		2400	42,213.76	41,763.75	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			599,824.72	630,443.68	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	39.51	0.00	-100.0%
PERS		3201-3202	133,854.97	159,555.47	19.2%
OASDI/Medicare/Alternative		3301-3302	45,513.01	48,117.09	5.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	27,752.89	61,482.24	121.5%
Unemployment Insurance		3501-3502	300.64	319.42	6.2%
Workers' Compensation		3601-3602	8,679.70	9,633.77	11.0%
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	5,400.00	8,400.00	55.6%
TOTAL, EMPLOYEE BENEFITS			221,540.72	287,507.99	29.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,671.33	21,000.00	79.9%
Noncapitalized Equipment		4400	0.00	20,000.00	New
Food		4700	1,067,788.67	1,030,000.00	-3.5%
TOTAL, BOOKS AND SUPPLIES			1,079,460.00	1,071,000.00	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,209.12	6,000.00	15.2%
Dues and Memberships		5300	903.01	899.00	-0.4%
Insurance		5400-5450	4,804.53	11,148.45	132.0%
Operations and Housekeeping Services		5500	145,982.55	125,100.00	-14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,936.02	9,000.00	-81.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,439.60)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	27,015.08	75,500.00	179.5%
Communications		5900	1,221.44	1,000.00	-18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,632.15	228,647.45	23.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	160,958.28	700,000.00	334.9%
Equipment		6400	260,126.00	70,000.00	-73.1%
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			421,084.28	770,000.00	82.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,453.00	45,000.00	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,453.00	45,000.00	6.0%
TOTAL, EXPENDITURES			2,548,994.87	3,032,599.12	19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	968,020.67	543,600.00	-43.8%
3) Other State Revenue		8300-8599	2,070,562.12	1,963,000.00	-5.2%
4) Other Local Revenue		8600-8799	(93,444.91)	175,000.00	-287.3%
5) TOTAL, REVENUES			2,945,137.88	2,681,600.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
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		2,199,601.04	2,162,499.12	-1.7%
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		42,453.00	45,000.00	6.0%
8) Plant Services	8000-8999		306,940.83	825,100.00	168.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,548,994.87	3,032,599.12	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			396,143.01	(350,999.12)	-188.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			396,143.01	(350,999.12)	-188.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,541.62	2,979,684.63	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,541.62	2,979,684.63	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,541.62	2,979,684.63	15.3%
2) Ending Balance, June 30 (E + F1e)			2,979,684.63	2,628,685.51	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	14,468.96	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	2,961,215.67	2,628,685.51	-11.2%
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	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,747,498.92	2,414,968.76
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	116,500.28	116,500.28
7033	Child Nutrition: School Food Best Practices Apportionment	97,216.47	97,216.47
Total, Restricted Balance		2,961,215.67	2,628,685.51

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	535,745.83	435,000.00	-18.8%
5) TOTAL, REVENUES			535,745.83	435,000.00	-18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,042.07	22,593.00	2.5%
3) Employee Benefits		3000-3999	9,321.60	10,034.92	7.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,676,138.43	2,059,117.50	-23.1%
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			2,707,502.10	2,091,745.42	-22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,171,756.27)	(1,656,745.42)	-23.7%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,171,756.27)	(1,656,745.42)	-23.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,625,141.88	453,385.61	-82.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,625,141.88	453,385.61	-82.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,625,141.88	453,385.61	-82.7%
2) Ending Balance, June 30 (E + F1e)			453,385.61	(1,203,359.81)	-365.4%
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	453,385.61	0.00	-100.0%
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	(1,203,359.81)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,482,545.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(429,160.00)		
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	2023-24 Unaudited Actuals	2024-25 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			3,053,385.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,600,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,600,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			453,385.61		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	104,171.65	35,000.00	-66.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(336,538.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	768,112.18	400,000.00	-47.9%
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			535,745.83	435,000.00	-18.8%
TOTAL, REVENUES			535,745.83	435,000.00	-18.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	22,042.07	22,593.00	2.5%
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			22,042.07	22,593.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,880.82	6,111.41	3.9%
OASDI/Medicare/Alternative		3301-3302	1,272.01	1,728.37	35.9%
Health and Welfare Benefits		3401-3402	1,841.64	1,843.14	0.1%
Unemployment Insurance		3501-3502	11.04	11.30	2.4%
Workers' Compensation		3601-3602	316.09	340.70	7.8%
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			9,321.60	10,034.92	7.7%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	2,600,000.00	2,000,000.00	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	76,138.43	59,117.50	-22.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,676,138.43	2,059,117.50	-23.1%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			2,707,502.10	2,091,745.42	-22.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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%
USES					
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%
CONTRIBUTIONS					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	535,745.83	435,000.00	-18.8%
5) TOTAL, REVENUES			535,745.83	435,000.00	-18.8%
B. EXPENDITURES (Objects 1000-7999)					
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		96,184.90	59,627.92	-38.0%
8) Plant Services	8000-8999		2,611,317.20	2,032,117.50	-22.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,707,502.10	2,091,745.42	-22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,171,756.27)	(1,656,745.42)	-23.7%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,171,756.27)	(1,656,745.42)	-23.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,625,141.88	453,385.61	-82.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,625,141.88	453,385.61	-82.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,625,141.88	453,385.61	-82.7%
2) Ending Balance, June 30 (E + F1e)			453,385.61	(1,203,359.81)	-365.4%
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	453,385.61	0.00	-100.0%
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	(1,203,359.81)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	453,385.61	0.00
Total, Restricted Balance		453,385.61	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	4,626,640.90	75,000.00	-98.4%
5) TOTAL, REVENUES			4,626,640.90	75,000.00	-98.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,689.70	0.00	-100.0%
3) Employee Benefits		3000-3999	11,001.49	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(2,455,846.43)	(1,998,500.00)	-18.6%
6) Capital Outlay		6000-6999	4,311,905.68	4,908,800.00	13.8%
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			1,896,750.44	2,910,300.00	53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,729,890.46	(2,835,300.00)	-203.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,729,890.46	(2,835,300.00)	-203.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,121,804.88	6,851,695.34	66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,121,804.88	6,851,695.34	66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,121,804.88	6,851,695.34	66.2%
2) Ending Balance, June 30 (E + F1e)			6,851,695.34	4,016,395.34	-41.4%
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	6,851,695.34	4,016,395.34	-41.4%
FACILITY RESERVES	0000	9780	*6,851,695.34*		
FACILITY RESERVES	0000	9780		*4,016,395.34*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,031,272.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(620,013.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	2,603,120.32		
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			7,014,379.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,678.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	157,006.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			162,684.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,851,695.34		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	193,586.90	75,000.00	-61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(491,010.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,924,064.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,626,640.90	75,000.00	-98.4%
TOTAL, REVENUES			4,626,640.90	75,000.00	-98.4%
CLASSIFIED SALARIES					
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	29,689.70	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			29,689.70	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,781.79	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,271.20	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,507.96	0.00	-100.0%
Unemployment Insurance		3501-3502	14.80	0.00	-100.0%
Workers' Compensation		3601-3602	425.74	0.00	-100.0%
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,001.49	0.00	-100.0%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	53,060.76	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,600,000.00)	(2,000,000.00)	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	91,092.81	1,500.00	-98.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,455,846.43)	(1,998,500.00)	-18.6%
CAPITAL OUTLAY					
Land		6100	70,866.44	0.00	-100.0%
Land Improvements		6170	24,574.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,106,332.96	4,908,800.00	19.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	110,132.23	0.00	-100.0%
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			4,311,905.68	4,908,800.00	13.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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			1,896,750.44	2,910,300.00	53.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	4,626,640.90	75,000.00	-98.4%
5) TOTAL, REVENUES			4,626,640.90	75,000.00	-98.4%
B. EXPENDITURES (Objects 1000-7999)					
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		1,896,750.44	2,910,300.00	53.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,896,750.44	2,910,300.00	53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,729,890.46	(2,835,300.00)	-203.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,729,890.46	(2,835,300.00)	-203.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,121,804.88	6,851,695.34	66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,121,804.88	6,851,695.34	66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,121,804.88	6,851,695.34	66.2%
2) Ending Balance, June 30 (E + F1e)			6,851,695.34	4,016,395.34	-41.4%
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	6,851,695.34	4,016,395.34	-41.4%
FACILITY RESERVES	0000	9780	*6,851,695.34*		
FACILITY RESERVES	0000	9780		*4,016,395.34*	
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	762,661.88	792,623.90	3.9%
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			762,661.88	792,623.90	3.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			762,661.88	792,623.90	3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	762,661.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	762,661.88	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	762,661.88	New
2) Ending Balance, June 30 (E + F1e)			762,661.88	1,555,285.78	103.9%
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	762,661.88	1,555,285.78	103.9%
FACILITY RESERVES	0000	9780	*762,661.88*		
FACILITY RESERVES	0000	9780		*1,555,285.78*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	762,661.88		
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			762,661.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			762,661.88		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	762,661.88	792,623.90	3.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			762,661.88	792,623.90	3.9%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
USES					
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%
CONTRIBUTIONS					
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)			762,661.88	792,623.90	3.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	762,661.88	792,623.90	3.9%
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			762,661.88	792,623.90	3.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			762,661.88	792,623.90	3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	762,661.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	762,661.88	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	762,661.88	New
2) Ending Balance, June 30 (E + F1e)			762,661.88	1,555,285.78	103.9%
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	762,661.88	1,555,285.78	103.9%
FACILITY RESERVES	0000	9780	*762,661.88*		
FACILITY RESERVES	0000	9780		*1,555,285.78*	
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	5,818,965.32	15,000.00	-99.7%
5) TOTAL, REVENUES			5,818,965.32	15,000.00	-99.7%
B. EXPENDITURES					
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	49,585.23	15,000.00	-69.7%
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			49,585.23	15,000.00	-69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,769,380.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,689,183.37	350,000.00	-94.8%
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			(6,689,183.37)	(350,000.00)	-94.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(919,803.28)	(350,000.00)	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,291,483.81	9,476,579.53	-7.9%
b) Audit Adjustments		9793	104,899.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,396,382.81	9,476,579.53	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,396,382.81	9,476,579.53	-8.8%
2) Ending Balance, June 30 (E + F1e)			9,476,579.53	9,126,579.53	-3.7%
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	9,476,579.53	9,126,579.53	-3.7%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	*9,476,579.53*		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		*9,126,579.53*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,277.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(527.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	9,826,404.53		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.82		
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			9,830,157.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	353,577.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			353,577.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,476,579.53		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	5,454,593.93	0.00	-100.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	330,708.00	15,000.00	-95.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,656.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,818,965.32	15,000.00	-99.7%
TOTAL, REVENUES			5,818,965.32	15,000.00	-99.7%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	49,585.23	15,000.00	-69.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,585.23	15,000.00	-69.7%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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			49,585.23	15,000.00	-69.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	6,689,183.37	350,000.00	-94.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,689,183.37	350,000.00	-94.8%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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)			(6,689,183.37)	(350,000.00)	-94.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	5,818,965.32	15,000.00	-99.7%
5) TOTAL, REVENUES			5,818,965.32	15,000.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
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		33,085.23	15,000.00	-54.7%
9) Other Outgo	9000-9999	Except 7600-7699	16,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			49,585.23	15,000.00	-69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,769,380.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,689,183.37	350,000.00	-94.8%
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			(6,689,183.37)	(350,000.00)	-94.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(919,803.28)	(350,000.00)	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,291,483.81	9,476,579.53	-7.9%
b) Audit Adjustments		9793	104,899.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,396,382.81	9,476,579.53	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,396,382.81	9,476,579.53	-8.8%
2) Ending Balance, June 30 (E + F1e)			9,476,579.53	9,126,579.53	-3.7%
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	9,476,579.53	9,126,579.53	-3.7%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	*9,476,579.53*		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		*9,126,579.53*	
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	2,352,625.53	2,199,123.24	-6.5%
5) TOTAL, REVENUES			2,352,625.53	2,199,123.24	-6.5%
B. EXPENDITURES					
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	2,407,896.33	2,199,123.24	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,407,896.33	2,199,123.24	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,270.80)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,270.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352,048.17	2,296,777.37	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,048.17	2,296,777.37	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,048.17	2,296,777.37	-2.3%
2) Ending Balance, June 30 (E + F1e)			2,296,777.37	2,296,777.37	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	2,296,777.37	2,296,777.37	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,619,594.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(322,817.00)		
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	2023-24 Unaudited Actuals	2024-25 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			2,296,777.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,296,777.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,476,289.46	2,194,123.24	-11.4%
Unsecured Roll		8612	16,207.32	0.00	-100.0%
Prior Years' Taxes		8613	639.20	0.00	-100.0%
Supplemental Taxes		8614	61,220.79	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,590.21	0.00	-100.0%
Interest		8660	41,756.55	5,000.00	-88.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(245,078.00)	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			2,352,625.53	2,199,123.24	-6.5%
TOTAL, REVENUES			2,352,625.53	2,199,123.24	-6.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,956,427.75	1,591,211.15	-18.7%
Bond Interest and Other Service Charges		7434	451,468.58	607,912.09	34.7%
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)			2,407,896.33	2,199,123.24	-8.7%
TOTAL, EXPENDITURES			2,407,896.33	2,199,123.24	-8.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	2,352,625.53	2,199,123.24	-6.5%
5) TOTAL, REVENUES			2,352,625.53	2,199,123.24	-6.5%
B. EXPENDITURES (Objects 1000-7999)					
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	2,407,896.33	2,199,123.24	-8.7%
10) TOTAL, EXPENDITURES			2,407,896.33	2,199,123.24	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(55,270.80)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,270.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352,048.17	2,296,777.37	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,048.17	2,296,777.37	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,048.17	2,296,777.37	-2.3%
2) Ending Balance, June 30 (E + F1e)			2,296,777.37	2,296,777.37	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	2,296,777.37	2,296,777.37	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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	2,296,777.37	2,296,777.37
Total, Restricted Balance		2,296,777.37	2,296,777.37

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	14,469.00	0.00	-100.0%
5) TOTAL, REVENUES			14,469.00	0.00	-100.0%
B. EXPENDITURES					
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	6,679,983.37	349,412.50	-94.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,679,983.37	349,412.50	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,665,514.37)	(349,412.50)	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,689,183.37	350,000.00	-94.8%
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	9,200.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,679,983.37	350,000.00	-94.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,469.00	587.50	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,295.00	42,764.00	51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,295.00	42,764.00	51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,295.00	42,764.00	51.1%
2) Ending Balance, June 30 (E + F1e)			42,764.00	43,351.50	1.4%
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	42,764.00	43,351.50	1.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(347,024.23)		
1) Fair Value Adjustment to Cash in County Treasury		9111	42,764.00		
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	2023-24 Unaudited Actuals	2024-25 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	353,577.61		
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			49,317.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,553.38		
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			6,553.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			42,764.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	14,469.00	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			14,469.00	0.00	-100.0%
TOTAL, REVENUES			14,469.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	459,983.37	109,412.50	-76.2%
Other Debt Service - Principal		7439	6,220,000.00	240,000.00	-96.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,679,983.37	349,412.50	-94.8%
TOTAL, EXPENDITURES			6,679,983.37	349,412.50	-94.8%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,689,183.37	350,000.00	-94.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,689,183.37	350,000.00	-94.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	9,200.00	0.00	-100.0%
(d) TOTAL, USES			9,200.00	0.00	-100.0%
CONTRIBUTIONS					
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)			6,679,983.37	350,000.00	-94.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	14,469.00	0.00	-100.0%
5) TOTAL, REVENUES			14,469.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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	6,679,983.37	349,412.50	-94.8%
10) TOTAL, EXPENDITURES			6,679,983.37	349,412.50	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,665,514.37)	(349,412.50)	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,689,183.37	350,000.00	-94.8%
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	9,200.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,679,983.37	350,000.00	-94.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,469.00	587.50	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,295.00	42,764.00	51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,295.00	42,764.00	51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,295.00	42,764.00	51.1%
2) Ending Balance, June 30 (E + F1e)			42,764.00	43,351.50	1.4%
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	42,764.00	43,351.50	1.4%
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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	42,764.00	43,351.50
Total, Restricted Balance		42,764.00	43,351.50

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,354.54	3,363.86	3,426.19	3,317.27	3,317.27	3,380.99
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,354.54	3,363.86	3,426.19	3,317.27	3,317.27	3,380.99
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	27.60	27.60	27.60	27.60	27.60	27.60
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.08	1.08	1.08	1.08	1.08	1.08
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	28.68	28.68	28.68	28.68	28.68	28.68
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,383.22	3,392.54	3,454.87	3,345.95	3,345.95	3,409.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress	947,393.05		947,393.05	1,493,769.69	409,447.67	2,031,715.07
Total capital assets not being depreciated	5,587,492.31	0.00	5,587,492.31	1,493,769.69	409,447.67	6,671,814.33
Capital assets being depreciated:						
Land Improvements	8,163,084.92		8,163,084.92	24,574.05		8,187,658.97
Buildings	74,747,669.44		74,747,669.44	3,995,527.76		78,743,197.20
Equipment	8,037,144.96		8,037,144.96	2,334,988.16		10,372,133.12
Total capital assets being depreciated	90,947,899.32	0.00	90,947,899.32	6,355,089.97	0.00	97,302,989.29
Accumulated Depreciation for:						
Land Improvements	(4,900,994.30)		(4,900,994.30)	(200,260.64)		(5,101,254.94)
Buildings	(28,766,320.42)		(28,766,320.42)	(1,465,809.16)		(30,232,129.58)
Equipment	(5,463,417.49)		(5,463,417.49)	(588,321.28)		(6,051,738.77)
Total accumulated depreciation	(39,130,732.21)	0.00	(39,130,732.21)	(2,254,391.08)	0.00	(41,385,123.29)
Total capital assets being depreciated, net excluding lease and subscription assets	51,817,167.11	0.00	51,817,167.11	4,100,698.89	0.00	55,917,866.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	57,404,659.42	0.00	57,404,659.42	5,594,468.58	409,447.67	62,589,680.33
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	57.79%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$978,798.68
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	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	$26,794,376.19
	Appropriations Subject to Limit	$26,794,376.19
	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	4.61%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 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: _____ Date of Meeting: _____

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Kayla Wasley	Lisa Donaldson
Name	Name
Director, External Business Services	Asst Supt Business Svcs
Title	Title
(530) 295-2214	(530) 677-4461
Telephone	Telephone
kwasley@edcoe.org	ldonaldson@my.rescueusd.org
E-mail Address	E-mail Address

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00

Description	001	
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	
STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	TOTAL
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		

Description	001	
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,522,389.79	301	0.00	303	20,522,389.79	305	195,434.76		307	20,522,389.79	309
2000 - Classified Salaries	7,904,409.67	311	14,828.64	313	7,889,581.03	315	798,352.35		317	7,889,581.03	319
3000 - Employee Benefits	10,749,198.03	321	1,376.39	323	10,747,821.64	325	328,835.78		327	10,747,821.64	329
4000 - Books, Supplies Equip Replace. (6500)	1,668,977.42	331	0.00	333	1,668,977.42	335	755,754.29	786,877.52	337	882,099.90	339
5000 - Services. . . & 7300 - Indirect Costs	5,603,211.99	341	34,274.99	343	5,568,937.00	345	595,858.97	1,321,296.40	347	4,247,640.60	349
				TOTAL	46,397,706.88	365			TOTAL	44,289,532.96	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	16,914,904.70	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,639,458.29	380
3. STRS.	3101 & 3102	4,707,935.20	382
4. PERS.	3201 & 3202	428,291.61	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	402,809.30	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,024,676.93	385
7. Unemployment Insurance.	3501 & 3502	9,643.20	390
8. Workers' Compensation Insurance.	3601 & 3602	278,581.87	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	199,434.74	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		25,605,735.84	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		8,788.74	396
14. TOTAL SALARIES AND BENEFITS.		25,596,947.10	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	57.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	44,289,532.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	978,798.68

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

ADJUSTMENTS IN OBJ 4xxx AND 4xxx REDUCTIONS INCLUDE

ADDITIONAL NPS SERVICES PROVIDED TO STUDENTS IN FUNCTION CODES OTHER THAN 1180

EXPENDITURES USING COVID RELIEF FUNDS THAT WERE NOT SUBJECT TO EC SECTION 41372

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	16,219,884.35		16,219,884.35		1,956,427.75	14,263,456.60	2,704,800.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,220,000.00		10,220,000.00		6,220,000.00	4,000,000.00	349,650.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	42,669.02		42,669.02	22,742.98		65,412.00	65,412.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	26,482,553.37	0.00	26,482,553.37	22,742.98	8,176,427.75	18,328,868.60	3,119,862.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,473,882.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,049,962.03
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	2,619,952.86
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	75,538.00
5. Interfund Transfers Out	All	9300	7600-7629	762,661.88
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,096.65
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,459,249.39
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				46,964,671.45
Section II - Expenditures Per ADA				**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,392.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,843.51

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.)	41,380,672.93	12,275.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	41,380,672.93	12,275.16
B. Required effort (Line A.2 times 90%)	37,242,605.64	11,047.64
C. Current year expenditures (Line I.E and Line II.B)	46,964,671.45	13,843.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2022-23 Actual**			**2023-24 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	25,306,058.08		25,306,058.08			26,794,376.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,337.26		3,337.26			3,383.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2022-23**			**Adjustments to 2023-24**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2023-24 P2 Report**			**2024-25 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	3,383.22		3,383.22	3,345.95		3,345.95
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,383.22			3,345.95
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2023-24 Actual**			**2024-25 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	3,404.02		3,404.02	82,205.00		82,205.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	12,929,275.92		12,929,275.92	12,905,829.00		12,905,829.00
5. Unsecured Roll Taxes (Object 8042)	270,729.93		270,729.93	269,904.00		269,904.00
6. Prior Years' Taxes (Object 8043)	1,097.63		1,097.63	11,920.00		11,920.00
7. Supplemental Taxes (Object 8044)	413,509.69		413,509.69	458,761.00		458,761.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,264,036.00		1,264,036.00	1,159,061.00		1,159,061.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	10,009.00		10,009.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,892,062.19	0.00	14,892,062.19	14,887,680.00	0.00	14,887,680.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	14,892,062.19	0.00	14,892,062.19	14,887,680.00	0.00	14,887,680.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			395,826.78			395,963.83
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,584,647.88		1,584,647.88	1,965,775.13		1,965,775.13
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,584,647.88	0.00	1,980,474.66	1,965,775.13	0.00	2,361,738.96
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	23,943,596.81		23,943,596.81	23,783,482.00		23,783,482.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	18,343.00		18,343.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	23,961,939.81	0.00	23,961,939.81	23,783,482.00	0.00	23,783,482.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,023,621.46		50,023,621.46	48,275,386.03		48,275,386.03

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(1,106,474.36)		(1,106,474.36)	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2023-24 Actual**			**2024-25 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			25,306,058.08			26,794,376.19
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0138			0.9890
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			26,794,376.19			27,458,924.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			14,892,062.19			14,887,680.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			405,986.40			401,514.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			13,882,788.66			14,932,983.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,882,788.66			14,932,983.91
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(1,106,474.36)			217,780.87
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			13,785,587.83			15,105,460.87
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			14,989,263.02			14,715,203.04
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			13,785,587.83			
b. State Subventions (Line D8)			14,989,263.02			
c. Less: Excluded Appropriations (Line C23)			1,980,474.66			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			26,794,376.19			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2023-24 Actual**			**2024-25 Budget**		
11. Adjusted Appropriations Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			26,794,376.19			27,458,924.95
12. Appropriations Subject to the Limit (Line D9d)			26,794,376.19			

"* Please provide below an explanation for each entry in the adjustments column."

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(530) 677-4461
Contact Phone Number

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) — 1,216,774.33
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) — 37,959,223.16

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 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) — 1,748,670.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 159,633.20

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	15,450.00
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)	148,751.80
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,072,505.08
9. Carry-Forward Adjustment (Part IV, Line F)	20,222.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,092,727.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,080,854.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,854,396.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,096,808.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	160,116.68
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)	600,060.58
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)	65,176.35
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)	4,485,260.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,017,668.92
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)	45,360,342.34
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.57%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.61%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,072,505.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,994.80)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.52%) times Part III, Line B19); zero if negative	20,222.80
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.52%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	20,222.80
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	20,222.80

Approved indirect cost rate:	4.52%
Highest rate used in any program:	4.52%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	977,290.83	44,174.00	4.52%
01	4035	86,868.30	3,926.00	4.52%
01	4127	17,194.88	777.00	4.52%
01	4203	14,662.39	663.00	4.52%
01	6266	172,627.83	7,803.00	4.52%
01	6500	4,774,896.59	53,956.25	1.13%
01	6546	473,670.88	21,410.00	4.52%
01	6547	214,087.73	9,677.00	4.52%
01	6770	24,289.67	243.00	1.00%
13	5310	1,017,668.92	42,453.00	4.17%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,329,410.66		917,923.13	2,247,333.79
2. State Lottery Revenue	8560	781,769.13		435,127.23	1,216,896.36
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,111,179.79	0.00	1,353,050.36	3,464,230.15
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	195,434.76		0.00	195,434.76
2. Classified Salaries	2000-2999	72,603.08		0.00	72,603.08
3. Employee Benefits	3000-3999	51,173.64		0.00	51,173.64
4. Books and Supplies	4000-4999	208,979.49		235,176.39	444,155.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	62,590.60			62,590.60
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,500.00	2,500.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		590,781.57	0.00	237,676.39	828,457.96
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,520,398.22	0.00	1,115,373.97	2,635,772.19

D. COMMENTS:

This was a purchase of online curriculum materials.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	25,751,150.86	13,228,889.03	38,980,039.89	2,140,537.61		41,120,577.50
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	146,596.98	0.00	146,596.98	8,050.18		154,647.16
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	182,436.05	0.00	182,436.05	10,018.24		192,454.29
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,571,876.75	0.00	6,571,876.75	360,885.97		6,932,762.72
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,096.65	0.00	1,096.65	60.22		1,156.87
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
Other Costs							
----	Food Services					16,541.97	16,541.97
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					577,932.10	577,932.10
----	Other Outgo					2,405,743.11	2,405,743.11
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	114,520.16		114,520.16
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(42,453.00)		(42,453.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	32,653,157.29	13,228,889.03	45,882,046.32	2,591,619.38	3,000,217.18	51,473,882.88

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
Instructional Goals													
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	25,507,347.50	64,817.29	18,869.39	0.00	0.00	0.00	160,116.68			0.00	0.00	25,751,150.86
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	128,278.97	18,318.01	0.00	0.00	0.00	0.00	0.00			0.00	0.00	146,596.98
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	17,490.52	164,945.53	0.00	0.00	0.00	0.00	0.00			0.00	0.00	182,436.05
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	4,250,704.42	507,153.03	0.00	0.00	1,720,575.80	93,443.50	0.00			0.00	0.00	6,571,876.75
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	654.95	0.00	0.00	441.70	0.00	0.00	0.00	0.00	0.00	1,096.65
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
Total Direct Charged Costs		29,903,821.41	755,233.86	19,524.34	0.00	1,720,575.80	93,885.20	160,116.68	0.00	0.00	0.00	0.00	32,653,157.29

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	5,996,944.76	4,645,119.91	2,586,824.36	13,228,889.03
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
Other Goals					
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
Other Funds					
- -	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
Total Allocated Support Costs		5,996,944.76	4,645,119.91	2,586,824.36	13,228,889.03

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	600,060.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	15,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,858,928.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	159,633.20
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,634,072.37
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	32,653,157.29
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,228,889.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	45,882,046.32
C.	**Direct Charged Costs in Other Funds**	
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)	2,085,457.59
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,085,457.59
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	47,967,503.91
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.49%

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)	16,541.97				16,541.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			577,932.10		577,932.10
Other Outgo (Objects 1000 - 7999)				2,405,743.11	2,405,743.11
Total Other Costs	16,541.97	0.00	577,932.10	2,405,743.11	3,000,217.18

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		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 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		237,100.36	1,014,904.78	2,827,633.59	1,917,306.03	4,645,119.91	0.00	2,586,824.36
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	175.82	175.82	175.82	175.82	303.61		571.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		175.82	175.82	175.82	175.82	303.61	0.00	571.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	49,439.60	0.00	0.00	(42,453.00)				
Other Sources/Uses Detail					0.00	762,661.88		
Fund Reconciliation							346,663.65	835,610.33
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	0.00	(49,439.60)	42,453.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							69,828.08	189,656.99
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	2,600,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,600,000.00
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	(2,600,000.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,603,120.32	157,006.61
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					762,661.88	0.00		
Fund Reconciliation							762,661.88	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,689,183.37		
Fund Reconciliation							0.00	353,577.61
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					6,689,183.37	0.00		
Fund Reconciliation							353,577.61	0.00
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						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,649,439.60	(2,649,439.60)	42,453.00	(42,453.00)	7,451,845.25	7,451,845.25	4,135,851.54	4,135,851.54