

**AGENDA for the Joint Meeting of the  
Sierra County Board of Education  
and the  
Sierra-Plumas Joint Unified School District Governing Board**

March 05, 2024

5:00pm CLOSED Session

6:00pm Regular Session

**Meeting Location:**

*Loyalton:* Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

**Zoom for the public:**

*Link:* <https://us02web.zoom.us/j/89714639252>

*Phone dial-in:* 669-900-9128 (Press \*6 to unmute)

*Webinar ID:* 897 1463 9252

**Board Members:**

*Area 1:* Patty Hall – phall@spjUSD.org

*Area 2:* Annie Tipton (Vice President) – atipton@spjUSD.org

*Area 3:* Christina Potter (Clerk) – cpotter@spjUSD.org

*Area 4:* Kelly Champion (President) – kchampion@spjUSD.org

*Area 5:* Richard Jaquez – rjaquez@spjUSD.org

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent(s) or designee in writing.*

*Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.*

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).*

**A. CALL TO ORDER**

*Please be advised that this meeting will be recorded.*

**B. ROLL CALL**

**C. APPROVAL OF AGENDA**

**D. PUBLIC COMMENT FOR CLOSED SESSION**

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

**E. CLOSED SESSION**

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54956.9  
CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)  
Number of potential cases: two (2)
2. Government Code 54957  
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

3. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent  
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent  
Sierra-Plumas Teachers' Association  
Classified Employees  
Confidential Employees  
Administrative Employees

**F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK**

**G. 6:00PM – RECONVENE**

**H. FLAG SALUTE**

**I. REPORT OUT FROM CLOSED SESSION**

**J. INFORMATION ITEMS**

1. Superintendent Reports

**COUNTY—SCOE**

a. Legislative Advocacy

**DISTRICT—SPJUSD**

b. FEMA/Cal OES

c. Phone System/P.A. update

2. Business Report

- a. Letter from the California Department of Education concurring with the positive certification for the 2023-2024 First Interim Report for SCOE\*\*
- b. Letter from the California Department of Education concurring with the qualified certification for the 2023-2024 First Interim Report for SPJUSD\*\*
- c. Account Object Summary-Balance from 07/01/2023 to 02/29/2024
  1. SCOE\*\*
  2. SPJUSD\*\*
- d. Sixth Month SPJUSD Enrollments for the 2023-2024 School Year\*\*
- e. Most recent Inter-District Attendance Agreements approved\*\*

3. Staff Reports

- a. SCOE
- b. SPJUSD

4. SPTA Report

5. Committee/Board Member Reports

6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

## K. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held February 13, 2024\*\*
2. Approval of Board Report-Checks Dated 02/01/2024 through 02/29/2024
  - a. SCOE\*\*
  - b. SPJUSD\*\*
3. Approval of the following SPJUSD personnel items:
  - a. Assignment of Jeremy Miller, 2023-2024 Track Coach, Loyalton High School
4. Rejection of Tort Claims 23/24-1, 23/24-2, 23/24-3
5. Acknowledgement of Donations:
  - a. Al Pombo, truckload of Incline Sand for Ag Department corrals at LHS\*\*
  - b. Phebus Engineering, trucking and equipment to deliver and disperse Incline Sand at LHS\*\*
  - c. Sonia and Ken Joy, life-size Styrofoam and resin grizzly bear at LHS\*\*

## L. ACTION ITEMS

1. New Business

### COUNTY & DISTRICT—SCOE & SPJUSD

- a. Adoption of the 2023-2024 SCOE and SPJUSD Second Interim Actuals and Criteria and Standards Reports as of January 31, 2024\*\*

### DISTRICT—SPJUSD

- b. Adoption of Resolution No. 24-011D, Intention To Dismiss Certificated Employees for 2024-2025\*\*
- c. Approval of the A-G Completion Improvement Grant Plan\*\*
- d. Approval of the 2024-2025 Transportation Plan\*\*
- e. Approval of furnace proposal from ACCO Engineered Systems for Downieville School\*\*
- f. Acceptance of the Sierra-Plumas Teachers Association Sunshine Proposal for the 2024-2025 School Year to begin negotiations\*\*
- g. Acceptance of the Sierra-Plumas Classified Employees Association Sunshine Proposal for the 2024-2025 School Year to begin negotiations\*\*

## BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy.

The Board may require additional readings if necessary.”

### Policies from February 13<sup>th</sup> – second reading

- h. 0410—Nondiscrimination in District Programs and Activities
  1. Board Policy, *revisions*^^
- i. 1312.2—Complaints Concerning Instructional Materials
  1. Board Policy, *revisions*^^
  2. Administrative Regulation, *revisions*^^
  3. Exhibit, *revisions*^^
- j. 6143—Courses of Study
  1. Administrative Regulation, *revisions*^^

- k. 6161.1—Selection and Evaluation of Instructional Materials
  - 1. Board Policy, *revisions*<sup>^^</sup>
  - 2. Administrative Regulation, *revisions*<sup>^^</sup>
  - 3. Exhibit, *revisions*<sup>^^</sup>
- l. 6161.11—Supplementary Instructional Materials
  - 1. Board Policy, *revisions*<sup>^^</sup>
- m. 6163.1—Library Media Centers
  - 1. Board Policy, *revisions*<sup>^^</sup>

**New for March 5<sup>th</sup> – first reading**

- n. 3515—Campus Security
  - 1. Board Policy, *revisions*<sup>\*\*</sup>
  - 2. Administrative Regulation, *revisions*<sup>\*\*</sup>

**M. ADVANCED PLANNING**

- 1. The next Regular Joint Board Meeting will be held on April 09, 2024, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

**N. ADJOURN**



James Berardi,  
County Superintendent



Sean Snider,  
District Superintendent

- \*\* enclosed
- \* handout
- ^^ prior meeting handout

James Berardi, County Superintendent – [jberardi@spjUSD.org](mailto:jberardi@spjUSD.org)  
 Sean Snider, District Superintendent – [ssnider@spjUSD.org](mailto:ssnider@spjUSD.org)  
 Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobsen@spjUSD.org](mailto:kjacobsen@spjUSD.org)  
*Vacant*, Director of Business Services/CBO  
 Office: 530-993-1660 x0

Email [schoolinfo@spjUSD.org](mailto:schoolinfo@spjUSD.org) to be added to the agenda email list.





**CALIFORNIA DEPARTMENT  
OF EDUCATION**

**TONY THURMOND**  
STATE SUPERINTENDENT OF  
PUBLIC INSTRUCTION

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1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

February 21, 2024

James Berardi, Superintendent  
Sierra County Office of Education  
P.O. Box 955  
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: 2023–24 First Interim Report

Pursuant to California *Education Code* Section 1240(l), the California Department of Education (CDE) has reviewed your county office of education's First Interim Report and the accompanying positive certification of financial solvency to determine whether it complies with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allows your office to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will enable your office to satisfy its multiyear financial commitments. The CDE concurs with your assessment that, based on current projections, your county office will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate.

The CDE notes that the 2023–24 negotiations with the certificated and classified bargaining units have not been settled at the end of the first interim period. To the extent that collective bargaining agreements result in additional ongoing costs, the CDE advises you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, the county office of education must provide the CDE with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

James Berardi, Superintendent

February 21, 2024

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The CDE appreciates the submission of your First Interim Report and awaits your Second Interim Report, which must be submitted to our office no later than March 18, 2024. If you have any questions or concerns, please contact our office by phone at 916-322-1770 or email at [SACSINFO@cde.ca.gov](mailto:SACSINFO@cde.ca.gov).

Sincerely,

/s/

John Miles, Administrator  
Fiscal Oversight and Support Office

JM:ml  
2024-0203a-46c



**CALIFORNIA DEPARTMENT  
OF EDUCATION**

**TONY THURMOND**  
STATE SUPERINTENDENT OF  
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

February 21, 2024

Sean Snider, Superintendent  
Sierra-Plumas Joint Unified School District  
P.O. Box 955  
Loyalton, CA 96118

Dear Superintendent Berardi and Superintendent Snider:

Subject: 2023–24 First Interim Report

Pursuant to California *Education Code* sections 1240(l) and 42131(f), the California Department of Education (CDE) has reviewed the Sierra-Plumas Joint Unified School District (SPJUSD) First Interim Report and the accompanying qualified certification of financial solvency to determine whether it complies with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow SPJUSD to meet its financial obligations during the fiscal year, and are consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments.

The CDE’s analysis of the data provided indicates that the SPJUSD may not meet its financial obligations for the 2025–26 fiscal year. Therefore, the CDE concurs with the district’s qualified certification and offers our comments and concerns below for consideration and action. On January 18, during a conference call, and on February 5, via email, the district provided additional information to CDE, which was considered in these comments.

The CDE understands that the SPJUSD is exploring budget reductions to ensure its fiscal. The CDE is aware that SPJUSD is working diligently and cooperatively with staff and the governing board. The CDE emphasizes the urgency of these efforts.

**Unrestricted General Fund Deficit Spending**

At the time of the First Interim report, SPJUSD projected deficit spending for the current and two subsequent years, and the resulting depletion of available reserves, as follows.

<b>SPJUSD</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>
Beginning Fund Balance	\$ 4,973,600	\$ 2,521,614	\$ 1,113,466
Projected Surplus/(Deficit)	(\$2,451,986)	(\$1,408,148)	(\$1,424,459)

<b>SPJUSD</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>
Ending Fund Balance	\$ 2,521,614	\$ 1,113,468	(\$ 310,993)
Available Reserves	\$ 2,214,174	\$ 806,026	(\$ 618,433)
Reserve Percentage	19.60%	8.91%	(6.73%)

The CDE expects that the SPJUSD’s Second Interim report will include specific measures to reduce expenditures, and, as a result, reduce or eliminate the projected deficits.

### **Reserve Balances**

As specified in the Criteria and Standards, SPJUSD must keep a reserve for economic uncertainty of at least four percent. SPJUSD’s budget predicts deficit spending will deplete reserves by fiscal year 2025–26, which will impair the ability of the district to meet its financial obligations. SPJUSD must present a 2023–24 Second Interim Report plan to restore reserves to the required level for all reviewed years.

### **Cashflow and Revenue Projections**

Based on previous discussions, we expect to see updated revenue and cash flow projections in the Second Interim Report that would take into account the following:

- Updated Cost of Living Adjustment per the 2024–25 Governor’s Budget;
- Revised local revenue (property tax) estimates based on actual 2022–23 receipts; and,
- The revised cash flow analysis should align with the payment schedule of the Local Control Funding Formula and the Education Protection Account.

### **Labor Contract Negotiations**

The CDE notes that the 2023–24 negotiations with the certificated and classified bargaining units were not settled at the end of the first interim period. Subsequently, SPJUSD informed the CDE that the district is settling negotiations with one or more employee groups. It is expected that the Second Interim Report will reflect the costs of these labor negotiations.

### **Additional Requirements**

The CDE reminds the district that because of the qualified certification for the current fiscal year, the following requirements are in effect:

Sean Snider, Superintendent

February 21, 2024

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- Pursuant to *Government Code* Section 3540.2(e), SPJUSD must allow the State Superintendent of Public Instruction (SSPI) at least 10 working days to review and comment on any proposed labor agreements and to render an opinion on whether the agreement would endanger the fiscal well-being of the district. The CDE notes that SPJUSD provided information on pending negotiations to CDE and will provide the applicable public disclosure documents to CDE.
- Pursuant to *EC* Section 42133(b), SPJUSD may not issue, for the 2023–24 and 2024–25 fiscal years, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments not requiring the approval of the voters of the district, unless the SSPI determines that repayment of that indebtedness is probable.

The CDE appreciates your efforts to maintain fiscal solvency and we ask that you continue to keep us informed of your actions and progress. As you are aware, the SSPI is legally responsible to oversee the fiscal solvency of county offices of education and of any school districts for which the county board of education serves as the governing board. The CDE may find it necessary to intervene in the district's fiscal condition at any time during the fiscal year as provided by *EC* Section 1630(b).

The CDE appreciates the submission of your First Interim Report and awaits your Second Interim Report, which must be submitted to our office no later than March 18, 2024. If you have any questions or concerns, please contact our office by phone at 916-322-1770 or email at [SACSINFO@cde.ca.gov](mailto:SACSINFO@cde.ca.gov).

Sincerely,

/s/

John Miles, Administrator  
Fiscal Oversight and Support Office

JM:ml

2024-0203a-46

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	414,703.00	458,254.00	165,530.70	246,834.26	45,889.04
1115	Certificated Extra Duty	2,500.00	2,500.00		1,788.26	711.74
1120	Certificated Substitutes	8,490.00	8,170.00		1,160.00	7,010.00
1200	Certificated Pupil Support Ser	35,927.00	37,527.00	11,633.44	25,499.42	394.14
1300	Certificated Supervisor Admini	230,335.00	233,867.00	71,988.72	154,377.44	7,500.84
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>701,955.00</b>	<b>750,318.00</b>	<b>249,152.86</b>	<b>429,659.38</b>	<b>71,505.76</b>
2100	Instructional Aides' Salaries	196,459.00	196,796.00	70,536.84	124,384.85	1,874.31
2115	Classified Extra Duty	1,000.00	1,445.00		649.34	795.66
2120	Classified Substitutes	5,000.00	9,645.00		4,643.39	5,001.61
2200	Classified Support Salaries	110,860.00	108,049.00	17,435.98	29,807.50	60,805.52
2201	BUS DRIVER		42,463.00	29,656.51	12,806.11	.38
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries	1,773.00	3,000.00			3,000.00
2300	Classified Supervisors' Admini	180,092.00	92,185.00	255.20	71,927.83	20,001.97
2400	Clerical Technical Office Staf	246,910.00	224,324.00	62,887.28	161,435.03	1.69
2900	Other Classified Salaries	14,760.00	14,760.00		3,506.04	11,253.96
	<b>Total for Object 2000</b>	<b>757,854.00</b>	<b>693,667.00</b>	<b>180,771.81</b>	<b>409,160.09</b>	<b>103,735.10</b>
3101	STRS Certificated Positions	199,074.00	201,491.00	45,324.96	77,497.36	78,668.68
3102	STRS Classified Positions	1,719.00	1,860.00		523.48	1,336.52
3201	PERS Certificated Positions		162.00		80.03	81.97
3202	PERS Classified Positions	197,841.00	162,959.00	42,020.08	96,106.00	24,832.92
3301	OASDI Certificated Positions	2,134.00	2,216.00		61.73	2,154.27
3302	OASDI Classified Positions	45,852.00	41,869.00	10,892.71	24,363.59	6,612.70
3311	Medicare Certificated Position	9,986.00	10,712.00	3,455.34	6,214.13	1,042.53
3312	Medicare Classified Positions	10,748.00	9,814.00	2,547.48	5,759.52	1,507.00
3401	Health & Welfare Benefits Cert	127,707.00	114,599.00	42,428.48	63,400.02	8,770.50
3402	Health & Welfare Benefits Clas	155,738.00	157,221.00	50,060.84	107,155.40	4.76
3501	SUI Certificated	3,588.00	1,067.00	124.61	356.21	586.18
3502	SUI Classified	3,789.00	1,076.00	90.44	334.02	651.54
3601	Workers' Compensation Certific	27,795.00	29,425.00	9,474.57	17,040.48	2,909.95
3602	Workers' Compensation Classifi	29,912.00	26,959.00	6,985.26	15,792.34	4,181.40
3901	Golden Handshake	15,689.00	15,689.00		15,688.48	.52
	<b>Total for Object 3000</b>	<b>831,572.00</b>	<b>777,119.00</b>	<b>213,404.77</b>	<b>430,372.79</b>	<b>133,341.44</b>
4100	Approved Textbooks Core Curric	1,300.00	7,551.00			7,551.00

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4300	Materials and Supplies	23,467.00	96,720.00	3,680.15	32,264.89	60,774.96
4320	Custodial Grounds Supplies	1,250.00	1,250.00		666.85	583.15
4330	Office Supplies	1,750.00	1,750.00		525.40	1,224.60
4350	Vehicle Upkeep	3,000.00	4,080.00	1,290.20	905.57	1,884.23
4400	Noncapitalized Equipment	3,214.00	19,662.00	1,092.88	14,348.30	4,220.82
	<b>Total for Object 4000</b>	<b>33,981.00</b>	<b>131,013.00</b>	<b>6,063.23</b>	<b>48,711.01</b>	<b>76,238.76</b>
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	25,638.00	36,112.00	1,428.39	10,367.54	24,316.07
5300	Dues and Membership	32,798.00	32,285.00	2,564.32	23,763.54	5,957.14
5400	Insurance	25,000.00	25,000.00		17,558.52	7,441.48
5500	Operation Housekeeping Service	22,000.00	16,373.00	2,743.20	7,054.53	6,575.27
5600	Rentals, Leases, Repairs, Nonc	1,500.00	2,500.00	407.63	670.63	1,421.74
5801	Legal Services	18,500.00	15,718.00	3,042.50	1,957.50	10,718.00
5805	Personnel Expense	500.00	1,000.00	200.00	262.40	537.60
5808	Other Services & Fees	1,500.00	1,500.00	428.48	571.52	500.00
5810	Contracted Services	437,789.00	1,132,563.00	201,831.68	249,627.50	681,103.82
5899	SPJUSD to Reimburse			75,223.40	27,597.25	102,820.65-
5900	Communications	16,000.00	16,293.00		6,877.95	9,415.05
	<b>Total for Object 5000</b>	<b>621,225.00</b>	<b>1,319,344.00</b>	<b>287,869.60</b>	<b>346,308.88</b>	<b>685,165.52</b>
6200	Building and Improvement of Bu		142,863.00	43,235.01	13,530.00	86,097.99
6400	Equipment	20,000.00	30,000.00			30,000.00
6500	Equipment Replacement	15,000.00	40,000.00			40,000.00
	<b>Total for Object 6000</b>	<b>35,000.00</b>	<b>212,863.00</b>	<b>43,235.01</b>	<b>13,530.00</b>	<b>156,097.99</b>
7110	County Tuition Inter Dist Agre	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7281	All Other Transfers to Distric				17,289.41	17,289.41-
7310	Direct Support/Indirect Costs		1,323.00-			1,323.00-
7350	Transfers of Indirect		24,111.00-			24,111.00-
	<b>Total for Object 7000</b>	<b>49,428.00</b>	<b>23,994.00</b>	<b>.00</b>	<b>17,289.41</b>	<b>6,704.59</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>3,031,015.00</b>	<b>3,908,318.00</b>	<b>980,497.28</b>	<b>1,695,031.56</b>	<b>1,232,789.16</b>
<b>Fund 11 - ADULT ED</b>						
1100	Teachers Salaries	12,500.00	53,569.00		32,687.98	20,881.02
1300	Certificated Supervisor Admini	116,095.00	112,778.00	37,592.36	75,184.72	.92
	<b>Total for Object 1000</b>	<b>128,595.00</b>	<b>166,347.00</b>	<b>37,592.36</b>	<b>107,872.70</b>	<b>20,881.94</b>

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
2200	Classified Support Salaries	3,572.00	3,572.00			3,572.00
2400	Clerical Technical Office Staf	63,900.00	32,067.00	11,924.88	20,141.07	1.05
	<b>Total for Object 2000</b>	<b>67,472.00</b>	<b>35,639.00</b>	<b>11,924.88</b>	<b>20,141.07</b>	<b>3,573.05</b>
3101	STRS Certificated Positions	29,762.00	30,898.00	7,180.16	14,879.56	8,838.28
3202	PERS Classified Positions	18,218.00	9,246.00	2,906.52	5,373.80	965.68
3301	OASDI Certificated Positions		3,182.00		1,858.08	1,323.92
3302	OASDI Classified Positions	4,184.00	1,894.00	624.21	1,047.29	222.50
3311	Medicare Certificated Position	1,864.00	2,426.00	545.08	1,564.15	316.77
3312	Medicare Classified Positions	979.00	444.00	145.99	244.94	53.07
3401	Health & Welfare Benefits Cert	10,745.00	14,328.00	4,775.60	9,551.20	1.20
3402	Health & Welfare Benefits Clas	17,536.00	17,538.00	6,376.92	11,159.61	1.47
3501	SUI Certificated	643.00	181.00	18.80	107.19	55.01
3502	SUI Classified	338.00	41.00	5.96	10.02	25.02
3601	Workers' Compensation Certific	5,191.00	6,784.00	1,494.64	4,288.84	1,000.52
3602	Workers' Compensation Classifi	2,723.00	1,217.00	400.31	671.58	145.11
	<b>Total for Object 3000</b>	<b>92,183.00</b>	<b>88,179.00</b>	<b>24,474.19</b>	<b>50,756.26</b>	<b>12,948.55</b>
4300	Materials and Supplies		80,613.00	1,167.60	8,137.12	71,308.28
4330	Office Supplies	500.00	624.00	317.24	301.03	5.73
4350	Vehicle Upkeep	88.00	1,500.00	274.68		1,225.32
4400	Noncapitalized Equipment		38,000.00			38,000.00
	<b>Total for Object 4000</b>	<b>588.00</b>	<b>120,737.00</b>	<b>1,759.52</b>	<b>8,438.15</b>	<b>110,539.33</b>
5200	Travel and Conference		3,375.00	1,000.00	1,409.94	965.06
5300	Dues and Membership		1,190.00		1,190.00	.00
5500	Operation Housekeeping Service		8,000.00	4,661.80	3,338.20	.00
5600	Rentals, Leases, Repairs, Nonc		2,010.00	849.28	1,159.87	.85
5801	Legal Services	500.00				.00
5805	Personnel Expense	100.00	100.00	100.00		.00
5810	Contracted Services		17,717.00	32.07	17,684.93	.00
5900	Communications		2,755.00	678.39	2,075.62	.99
	<b>Total for Object 5000</b>	<b>600.00</b>	<b>35,147.00</b>	<b>7,321.54</b>	<b>26,858.56</b>	<b>966.90</b>
6200	Building and Improvement of Bu		181,062.00	201,067.36	42,812.16	62,817.52-
7350	Transfers of Indirect		24,111.00			24,111.00
7619	Other Authorized Interfund Tra	14,187.00				.00
	<b>Total for Object 7000</b>	<b>14,187.00</b>	<b>24,111.00</b>	<b>.00</b>	<b>.00</b>	<b>24,111.00</b>



Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 11 and Expense accounts		303,625.00	651,222.00	284,139.85	256,878.90	110,203.25
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev	262,000.00	262,000.00		97,973.30	164,026.70
7619	Other Authorized Interfund Tra	46,000.00	46,000.00		17,289.41	28,710.59
Total for Fund 16, Expense accounts and Object 7000		308,000.00	308,000.00	.00	115,262.71	192,737.29
Total for Org 001 - Sierra County Office of Education		3,642,640.00	4,867,540.00	1,264,637.13	2,067,173.17	1,535,729.70

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	2,311,566.00	2,717,329.00	862,089.75	1,456,040.43	399,198.82
1115	Extra Duty Hourly	8,000.00	26,250.00		24,247.22	2,002.78
1120	Certificated Substitutes	57,000.00	55,645.00		27,516.90	28,128.10
1300	Certificated Superv/Admin Sala	421,444.00	442,740.00	135,576.36	280,161.69	27,001.95
1310	Teacher In Charge/Head Teacher	10,000.00	3,004.00		625.00	2,379.00
	<b>Total for Object 1000</b>	<b>2,808,010.00</b>	<b>3,244,968.00</b>	<b>997,666.11</b>	<b>1,788,591.24</b>	<b>458,710.65</b>
2100	Instructional Aides Salaries	276,535.00	354,543.00	103,714.32	160,992.93	89,835.75
2115	Inst. Aide Extra Duty	2,000.00	2,029.00		2,029.40	.40-
2120	Instructional Aides Substitute	3,000.00	1,352.00		1,350.93	1.07
2200	Classified Support Salaries	386,184.00	500,221.00	129,123.79	303,201.06	67,896.15
2201	Bus Driver	91,744.00	22,054.00		22,053.23	.77
2215	Classified Extra Duty	2,500.00	701.00		699.72	1.28
2220	Classified Support Substitute	25,000.00	4,814.00		4,810.17	3.83
2300	Classified Sup/Admin Salaries	2,700.00	1,865.00	783.60	1,080.00	1.40
2400	Clerical & Office Salaries	198,902.00	217,656.00	73,529.46	134,121.11	10,005.43
2420	Clerical & Office Sub Salaries	4,000.00	2,072.00		2,069.33	2.67
2900	Other Classified Salaries	25,277.00	25,293.00			25,293.00
	<b>Total for Object 2000</b>	<b>1,017,842.00</b>	<b>1,132,600.00</b>	<b>307,151.17</b>	<b>632,407.88</b>	<b>193,040.95</b>
3101	State Teachers Retirement Syst	728,447.00	793,232.00	179,184.17	320,614.83	293,433.00
3102	State Teachers Retirement Syst	9,472.00	9,472.00			9,472.00
3201	Public Employees Retirement Sy	1,000.00	1,417.00		416.21	1,000.79
3202	Public Employees Retirement Sy	265,911.00	264,886.00	63,884.01	119,775.95	81,226.04
3311	OASDI-Certificated Positions	2,076.00	2,393.00		728.17	1,664.83
3312	OASDI-Classified Positions	62,143.00	67,953.00	18,211.53	37,743.70	11,997.77
3321	Medicare-Certificated Position	38,138.00	44,015.00	13,287.81	23,809.64	6,917.55
3322	Medicare-Classified Positions	14,537.00	15,916.00	4,259.16	8,827.01	2,829.83
3401	Health & Welfare -Certificated	503,060.00	581,751.00	206,566.64	319,994.56	55,189.80
3402	Health & Welfare-Classified Po	201,550.00	243,316.00	77,142.40	150,070.82	16,102.78
3501	State Unemployment Insurance-C	14,217.00	3,958.00	498.80	2,783.38	675.82
3502	State Unemployment Insurance-	5,177.00	838.00	153.73	466.40	217.87
3601	Workers' Compensation Insuranc	95,889.00	114,973.00	34,890.32	63,198.19	16,884.49
3602	Workers' Compensation Insuranc	35,643.00	40,827.00	10,945.66	22,685.08	7,196.26
3901	Other Benefits, Certificated P	35,074.00	33,614.00	11,691.04	21,920.70	2.26
3902	Other Benefits, Classified Pos	17,537.00	23,383.00	11,691.04	11,691.04	.92
	<b>Total for Object 3000</b>	<b>2,029,871.00</b>	<b>2,241,944.00</b>	<b>632,406.31</b>	<b>1,104,725.68</b>	<b>504,812.01</b>

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
4100	Textbooks	26,605.00	53,350.00	474.88	4,681.21	48,193.91
4300	Class Mat'l and Supplies	50,843.00	372,996.00	24,074.15	40,815.43	308,106.42
4301	Class Consumable Mat'l	7,000.00	6,379.00		1,273.24	5,105.76
4302	Class Paper/Toner	14,000.00	14,000.00		8,107.55	5,892.45
4305	Other Student M&S	25,000.00	37,500.00	2,024.52	12,321.37	23,154.11
4320	Custodial Grounds Supplies	38,000.00	91,104.00	7,994.90	35,881.45	47,227.65
4330	Office Supplies	17,000.00	67,612.00	742.70	7,685.30	59,184.00
4350	Vehicle Maint. M&S	11,500.00	13,841.00	3,624.70	6,892.98	3,323.32
4351	Vehicle FUEL	30,000.00	33,260.00	13,479.38	17,058.92	2,721.70
4399	M&S Misc -undesignated		25,954.00			25,954.00
4400	Non-Capital Equipment (Up to \$	58,895.00	264,349.00	14,353.63	24,951.34	225,044.03
	<b>Total for Object 4000</b>	<b>278,843.00</b>	<b>980,345.00</b>	<b>66,768.86</b>	<b>159,668.79</b>	<b>753,907.35</b>
5100	Subagreement for Services	185,000.00	118,478.00-		118,477.39-	.61-
5200	Travel & Conferences	55,802.00	214,070.00	18,658.37	50,547.74	144,863.89
5300	Dues & Membership	10,129.00	12,475.00	1,323.04	10,010.08	1,141.88
5400	Insurance-Fire, liability, etc	210,000.00	165,253.00		152,708.77	12,544.23
5510	Power	159,000.00	159,000.00	93,541.08	65,455.98	2.94
5520	Garbage	7,000.00	8,400.00	2,501.96	4,981.52	916.52
5530	Water	60,000.00	60,000.00	24,601.84	35,398.16	.00
5540	Propane	171,000.00	171,000.00	47,872.69	123,127.31	.00
5590	Miscellaneous Utilities	20,000.00	20,000.00	9,638.57	10,361.43	.00
5600	Rentals, Leases & Repairs	83,500.00	131,768.00	43,768.53	67,575.74	20,423.73
5800	Services & Operating Expense	7,500.00	57,501.00		8,145.24	49,355.76
5810	Legal Expenses	20,000.00	98,988.00	5,598.00	4,402.00	88,988.00
5812	Board Election Expense	2,000.00	2,000.00			2,000.00
5840	Audit Expense	14,959.00	14,959.00		2,403.57	12,555.43
5860	Solid Waste Tax	12,500.00	15,266.00		12,622.98	2,643.02
5890	Contracts/Service	819,579.00	1,603,408.00	448,687.23	389,871.29	764,849.48
5899	SCOE Interagency Reimburse		16,783.00	8,030.36	8,688.24	64.40
5900	Communications	3,500.00	6,501.00	2,135.89	1,593.41	2,771.70
5910	Telephone-Monthly Service	22,075.00	22,075.00	8,684.03	9,573.22	3,817.75
	<b>Total for Object 5000</b>	<b>1,863,544.00</b>	<b>2,660,969.00</b>	<b>715,041.59</b>	<b>838,989.29</b>	<b>1,106,938.12</b>
6200	Building & Improvements		151,785.00	29,238.07	111,640.71	10,906.22
6400	Equipment	60,000.00	132,028.00	22,649.46	149,221.87	39,843.33-
6500	Equipment Replacement	55,000.00	198,049.00	2,298.00	104,635.75	91,115.25
	<b>Total for Object 6000</b>	<b>115,000.00</b>	<b>481,862.00</b>	<b>54,185.53</b>	<b>365,498.33</b>	<b>62,178.14</b>

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2024, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00
7310	Direct Support/Indirect Costs		1,261.00-			1,261.00-
7616	Trans fr Gen Fund to Cafeteria	111,053.00	111,053.00			111,053.00
7619	Other Interfund Transfers Out	750,000.00	300,000.00		300,000.00	.00
<b>Total for Object 7000</b>		<b>965,503.00</b>	<b>514,242.00</b>	<b>104,450.00</b>	<b>300,000.00</b>	<b>109,792.00</b>
<b>Total for Fund 01 and Expense accounts</b>		<b>9,078,613.00</b>	<b>11,256,930.00</b>	<b>2,877,669.57</b>	<b>5,189,881.21</b>	<b>3,189,379.22</b>
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	104,277.00	95,363.00	32,328.15	46,041.48	16,993.37
2215	Classified Extra Duty	1,000.00	6,641.00		1,380.69	5,260.31
2220	Classified Support Substitute	500.00	2,554.00		911.33	1,642.67
<b>Total for Object 2000</b>		<b>105,777.00</b>	<b>104,558.00</b>	<b>32,328.15</b>	<b>48,333.50</b>	<b>23,896.35</b>
3202	Public Employees Retirement Sy	21,628.00	19,847.00	3,883.32	8,399.64	7,564.04
3312	OASDI-Classified Positions	6,242.00	6,242.00	1,877.67	2,808.09	1,556.24
3322	Medicare-Classified Positions	1,460.00	1,460.00	439.13	656.73	364.14
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	7,014.64	10,448.06	74.30
3502	State Unemployment Insurance-	529.00	529.00	16.15	24.15	488.70
3602	Workers' Compensation Insuranc	3,580.00	3,580.00	1,128.57	1,687.77	763.66
<b>Total for Object 3000</b>		<b>50,976.00</b>	<b>49,195.00</b>	<b>14,359.48</b>	<b>24,024.44</b>	<b>10,811.08</b>
4340	Food Service	8,000.00	8,184.00	5,650.38	4,966.99	2,433.37-
4400	Non-Capital Equipment (Up to \$	2,000.00	2,000.00			2,000.00
4700	Food	60,000.00	81,385.00	13,306.39	56,314.31	11,764.30
<b>Total for Object 4000</b>		<b>70,000.00</b>	<b>91,569.00</b>	<b>18,956.77</b>	<b>61,281.30</b>	<b>11,330.93</b>
5200	Travel & Conferences	500.00	1,014.00		242.00	772.00
5600	Rentals, Leases & Repairs	6,000.00	6,000.00		3,745.46	2,254.54
5800	Services & Operating Expense	400.00	400.00			400.00
5890	Contracts/Servic	500.00	500.00		406.00	94.00
<b>Total for Object 5000</b>		<b>7,400.00</b>	<b>7,914.00</b>	<b>.00</b>	<b>4,393.46</b>	<b>3,520.54</b>
<b>Total for Fund 13 and Expense accounts</b>		<b>234,153.00</b>	<b>253,236.00</b>	<b>65,644.40</b>	<b>138,032.70</b>	<b>49,558.90</b>
<b>Fund 40 - Dist Build</b>						
4400	Non-Capital Equipment (Up to \$			8,288.52		8,288.52-
5600	Rentals, Leases & Repairs			673.51		673.51-
6200	Building & Improvements	750,000.00	1,087,628.00		14,301.00	1,073,327.00

Balances through February						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 40 and Expense accounts		750,000.00	1,087,628.00	8,962.03	14,301.00	1,064,364.97
<b>Fund 73 - Bechen</b>						
5800	Services & Operating Expense	25,000.00	25,000.00			25,000.00
Total for Fund 73, Expense accounts and Object 5000		25,000.00	25,000.00	.00	.00	25,000.00
<b>Fund 78 - Gottardi Fund</b>						
5800	Services & Operating Expense		500.00			500.00
Total for Fund 78, Expense accounts and Object 5000		.00	500.00	.00	.00	500.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		10,087,766.00	12,623,294.00	2,952,276.00	5,342,214.91	4,328,803.09

## ENROLLMENT BY SCHOOL MONTH - 2023-2024

**\*\*As of 02/21/2024**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
<b>Ending 2022-2023</b>	23	190	9	57	11	95	9	included in site #	394
<b>1st Day 2023-2024</b>	31	191	10	40	10	112	4	included in site #	398

	Month								
<b>September</b>	1	28	190	10	40	10	114	4	included in site # 396
08/23/23-09/15/23									
<b>October</b>	2	29	194	10	40	10	115	6	included in site # 404
09/18/23-10/13/23									
<b>November</b>	3	29	192	10	41	10	115	6	included in site # 403
10/16/23-11/09/23									
<b>December</b>	4	29	195	10	41	10	115	6	included in site # 406
11/13/23-12/08/23									
<b>January</b>	5	30	193	10	41	13	116	6	included in site # 409
12/11/23-01/19/24									
<b>February</b>	6	26	195	10	41	14	115	6	included in site # 407
01/22/24-02/16/24									
<b>March</b>	7								included in site # 0
02/20/24-03/15/24									
<b>April</b>	8								included in site # 0
03/18/24-04/19/24									
<b>May</b>	9								included in site # 0
04/22/24-05/17/24									
<b>June</b>	10								included in site # 0
05/20/24-06/07/24									

2022-2023	SPJUSD	SCOE	Washoe
P1 ADA	354.53	0.70	13.50
P2 ADA	351.20	0.70	12.97
Annual	352.11	0.70	13.46

Long-Term ISP	
DES	0
LES	0
DHS	0
LHS	3

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

<b>New/Renewal</b>	<b>School Year</b>	<b>Grade Entering</b>	<b>District of Residence</b>	<b>Receiving District</b>	<b>Reason Given by Requestor</b>	<b>Backup Documentation Received?</b>	<b>In/Out?</b>
New	2023-24	2	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	10	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	8	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	4	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	8	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	5	SPJUSD	Washoe	Parent works in Reno	Yes	Out
Renewal	2024-25	7	SPJUSD	Washoe	Parent works in Reno	Yes	Out
New	2024-25	K	Plumas	SPJUSD	Preferred program; family on staff at LES	n/a	In

Report Date:  
3/5/2024

**MINUTES for the Joint Meeting of the  
Sierra County Board of Education  
and the  
Sierra-Plumas Joint Unified School District Governing Board**

February 13, 2024

5:00pm CLOSED Session

6:00pm Regular Session

*Downieville: Downieville School, 130 School St, Downieville CA 95936*

*Zoom videoconferencing was also available for the public.*

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A. CALL TO ORDER

*President KELLY CHAMPION called the meeting to order at 5:04pm.*

B. ROLL CALL

PRESENT: *Area 1: Patty Hall*

*Area 2: Annie Tipton (Vice President) (attending via Zoom under "Personal Emergency" pursuant to Government Code 54953)*

*HALL motioned to approve TIPTON attending via Zoom due to Personal Emergency. Second by POTTER.*

*3/0*

*Area 3: Christina Potter (Clerk)*

*Area 4: Kelly Champion (President)*

*Area 5: Richard Jaquez (appointed during Board Organization)*

ABSENT: *None*

C. APPROVAL OF AGENDA

*HALL/CHAMPION*

*4/0*

D. PUBLIC COMMENT FOR CLOSED SESSION

*None*

E. CLOSED SESSION

The Board moved into Closed Session *at 5:05pm* to discuss the following item(s):

1. Government Code 54957

**PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

2. Government Code 54957.6

**CONFERENCE WITH LABOR NEGOTIATORS**

Agency Negotiator(s) for the Board: James Berardi, County Superintendent  
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent  
Sierra-Plumas Teachers' Association  
Classified Employees  
Confidential Employees  
Administrative Employees



F. RETURN TO OPEN SESSION *at 6:15pm* and ADJOURN FOR BREAK

G. 6:20PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

*TIPTON: Both items were for discussion only, no decisions were made.*

J. BOARD ORGANIZATION

1. Candidate Interviews for the Board Trustee vacancy for District #5

a. Richard Jaquez

b. Dorie Gayner

2. Discussion and Public Input

3. Appointment to fill vacancy

*POTTER motioned to appoint Richard Jaquez. Second by HALL.*

*4/0*

4. The District Superintendent shall give the Oath of Office to the newly appointed Trustee

5. The President shall call for the election of the Clerk for 2024

*CHAMPION nominated POTTER. Second by HALL.*

*5/0*

6. Discussion and possible approval of revised Board Meeting calendars for 2024

*CHAMPION/HALL*

*5/0*

K. INFORMATION ITEMS

1. Superintendent Reports

**COUNTY**

a. County update

*BERARDI: None*

**DISTRICT—SPJUSD**

b. Report on progress of 2023-2024 goals

*Overview by SNIDER.*

c. Governor's January Budget Proposal

*Overview by Terri Ryland, Interim CBO.*

d. Facilities update

*SNIDER: Continuing with FEMA/Cal OES to progress on roof projects.*

e. Phone System/P.A. update

*SNIDER: Still a few remaining speakers to work on. We are at about 99% completion.*

f. Received termination notice from Cara Bowling for services as MHSSA Grant Administrator and Youth Wellness Coordinator, effective February 1, 2024

2. Business Report

a. Account Object Summary-Balance from 07/01/2023 to 01/31/2024

1. SCOE

2. SPJUSD

b. Fifth Month SPJUSD Enrollments for the 2023-2024 School Year

3. Staff Reports

a. SCOE

*SELPA—BETHKE: On January 27<sup>th</sup> we had a QBS Safety Care Training with Lauren Jones to learn about diffusing student behaviors with trauma-informed procedures and tactics. Meeting with a contact for the website to update the Special Education section.*

*ADULT ED—JACKSON: We are up to 97 students enrolled across all the different programs. Progress on new building to get it operational by April 1<sup>st</sup>. We will have 3 graduating students this year between the High School Diploma and GED.*

b. SPJUSD

*LES—WHITE (CERESOLA): TechWise night at LES February 28<sup>th</sup>. New kitchen equipment has been installed for a little while and it has made a huge difference for our Cook. 4<sup>th</sup> Grade class did their missions and are featured on our Facebook page. Annual Wild Things assembly last week sponsored by GCPC. 100<sup>th</sup> day of school celebrated. Wrapping up basketball season for 3<sup>rd</sup>-8<sup>th</sup> Grades. Site Council meeting to go over goals and pass our safety plan.*

*LHS—MESCHERY: Semester One ended and we had a large group of students that made the Blue and Gold Honor Roll. Happy to share that 77% of our 2023 graduates are College and Career ready. Quarter Two newsletter went out. Playoff games coming up for girls' basketball. Ski and Snowboard team off for a race same day as Senior recognition day. TechWise night at LHS February 29<sup>th</sup>. Donkey Basketball coming up in March. WASC visit March 18<sup>th</sup>-20<sup>th</sup>. Storefront replacement will hopefully happen during Spring Break. We should be wrapping up the PA system by the end of this week.*

*LHS—FFA/Ski & Snowboard: Thank you to Dorie and welcome to Richard! We have 10 State Degrees approved. CTEIG Grant being used to purchase a vehicle. National FFA week coming up. Last Ski & Snowboard race this Friday and Senior Recognition. State Championship at Shasta.*

*DES & DHS—BERARDI: Facilities – continuing with work as SNIDER discussed earlier. Looking into a Food to Fork grant and program. Wild Things assembly here after Loyalton. Poetry Out Loud completed recently. Winterfest at LHS included Downieville students. Trout in the Classroom. Two ski trips this past month. Lions Club Speech Competition February 15<sup>th</sup>. FNL ice cream social February 15<sup>th</sup>. Probation is coming to teach a class in Forensics. SSF grant for students to participate in a ropes course coming up. Valentine's Day fundraiser tomorrow. Open House May 15<sup>th</sup>. Practice interview process for high school students. Service update on new bus.*

4. SPTA Report

*PRESIDENT—PETTERSON: We finished negotiations at the end of January. It was a positive experience this year. We are finishing up voting. Looking forward to ratifying the Tentative Agreement with the district.*

5. Committee/Board Member Reports

*CHAMPION: Happy birthday to James who turned 60 last week! Thank you to Dorie! Board President Workshop recently and learned about setting goals as*

a board. Next week I will start going through the Masters in Governance program through CSBA. Last week I went to Brian Dahle's office to advocate for 0-5 funding. We did a Fiscal workgroup with different counties all over CA – looking at shifting investments; put more in reserves and put into more investments; administrators of programs and charge fees. Looking forward to having Budget Committee meetings again in the future.

*POTTER: Thank you to Dorie and welcome to Richard!*

6. Public Comment

*Judy York Alexander (via zoom): Welcome Richard.*

L. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held January 09, 2024
2. Approval of minutes for the Special Joint Meeting held January 29, 2024
3. Approval of Board Report-Checks Dated 01/01/2024 through 01/31/2024
  - a. SCOE
  - b. SPJUSD
4. Approval of the following SPJUSD personnel items:
  - a. Acceptance of resignation for Miranda Prakash, 2023-2024 Athletic Director for Grades 6-8, Loyalton, effective December 22, 2023
  - b. Assignment of Sheri Roen, 2023-2024 Athletic Director for Grades 6-8, Loyalton, effective December 23, 2023

*TIPTON/HALL*

*5/0*

M. ACTION ITEMS

1. New Business

**COUNTY—SCOE**

***PUBLIC HEARING—Collective Bargaining Agreements Public Disclosure***

- a. Public Hearing to receive public comment regarding the Tentative Agreements in items b-e for County Employees, per AB 1200 and Government Code 3547.5  
*Public Hearing opened at 8:04pm.*

*Don Russell—What is the total cost?*

*From the supplemental documents, 2023-2024 costs:*

*SPTA - \$37,893*

*Administrative - \$17,597*

*Classified - \$78,778*

*Confidential - \$17,434*

*Closed at 8:09pm.*

- b. Approval of the Tentative Agreement for the Sierra-Plumas Teachers' Association for 2023-2024 Negotiations
- c. Approval of the Tentative Agreement for the Administrative Employees for 2023-2024 Negotiations
- d. Approval of the Tentative Agreement for the Classified Employees for 2023-2024 Negotiations
- e. Approval of the Tentative Agreement for the Confidential Employees for 2023-2024 Negotiations

*HALL motioned to approve b-e. Second by TIPTON.  
4/0 (1 abstention – JAQUEZ)*

**DISTRICT—SPJUSD**

***PUBLIC HEARING—Collective Bargaining Agreements Public Disclosure***

- f. Public Hearing to receive public comment regarding the Tentative Agreements in items g-i for District Employees, per AB 1200 and Government Code 3547.5  
*Public Hearing opened at 8:11pm.*

*Don Russell—What is the total cost?*

*From the supplemental documents, 2023-2024 costs:*

*SPTA - \$212,979*

*Administrative - \$27,711*

*Classified - \$160,994*

*Closed at 8:16pm.*

- g. Approval of the Tentative Agreement for the Sierra-Plumas Teachers' Association for 2023-2024 Negotiations  
h. Approval of the Tentative Agreement for the Administrative Employees for 2023-2024 Negotiations  
i. Approval of the Tentative Agreement for the Classified Employees for 2023-2024 Negotiations

*HALL motioned to approve g-i. Second by POTTER.  
4/0 (1 abstention – JAQUEZ)*

- j. Approval of Update to Contract No. 2024-007D, Employment Agreement for District Superintendent, Sean Snider

*TIPTON/HALL*

*4/0 (1 abstention – JAQUEZ)*

- k. Approval to purchase Chevy Suburban for LHS Agriculture Program

*Covered completely by CTEIG grant.*

*CHAMPION/POTTER*

*4/0 (1 abstention – JAQUEZ)*

- l. Approval of MOU with Toddler Towers Inc. for the Expanded Learning Opportunity Program (ELO-P), Contract No. 2014-014D

*TIPTON/HALL*

*4/0 (1 abstention – JAQUEZ)*

- m. Approval of the ELO-P Plan for SPJUSD

1. ELO-P Aide Job Description

2. ELO-P Instructor Job Description

3. Classified Salary Range Schedule adding ELO-P positions

*HALL/POTTER*

*4/0 (1 abstention – JAQUEZ)*

- n. Approval of Contract No. 2024-015D with Kate Crist for Literacy Professional Development

*TIPTON/POTTER*

*4/0 (1 abstention – JAQUEZ)*

- o. Approval of Contract No. 2024-016D with AEDIS Architects for Architectural Services  
*CHAMPION/POTTER*  
*4/0 (1 abstention – JAQUEZ)*
- p. LCAP 2023-2024 Mid-Year update  
*CHAMPION/HALL*  
*4/0 (1 abstention – JAQUEZ)*
- q. First reading of the A-G Completion Improvement Grant Plan  
*TIPTON motioned to declare a successful First Reading. Second by HALL*  
*5/0*
- r. Approval of Safe Schools Plan, annual review and revisions (excerpt)  
(this plan can be found in its entirety on our website [www.sierracountyschools.org](http://www.sierracountyschools.org);  
direct link to School Safety Plan folder:  
[https://www.sierracountyschools.org/apps/pages/index.jsp?uREC\\_ID=4098612&type=d&pREC\\_ID=2495573](https://www.sierracountyschools.org/apps/pages/index.jsp?uREC_ID=4098612&type=d&pREC_ID=2495573))  
*HALL/POTTER*  
*5/0*

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

*Postpone policies to March.*

- s. 0410—Nondiscrimination in District Programs and Activities
  - 1. Board Policy, *revisions*
- t. 1312.2—Complaints Concerning Instructional Materials
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
  - 3. Exhibit, *revisions*
- u. 6143—Courses of Study
  - 1. Administrative Regulation, *revisions*
- v. 6161.1—Selection and Evaluation of Instructional Materials
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
  - 3. Exhibit, *revisions*
- w. 6161.11—Supplementary Instructional Materials
  - 1. Board Policy, *revisions*
- x. 6163.1—Library Media Centers
  - 1. Board Policy, *revisions*

N. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting will be held on March ~~05~~<sup>12</sup>, 2024, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items  
*None*

O. ADJOURN

*CHAMPION adjourned the meeting at 9:06pm.*

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James Berardi,  
County Superintendent

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Sean Snider,  
District Superintendent

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Christina Potter, Clerk

**SIERRA COUNTY BOARD OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
Closed Session Reporting Form**

DATE: February 13, 2024

CLOSED SESSION BEGAN AT: 5:04 P.M.

**BOARD MEMBERS PRESENT:**

Patty Hall  Annie Tipton  Christina Potter  Kelly Champion  vacant  
*(Zoom)*

5:15  
↓

**OTHERS PRESENT:**

- James Berardi, County Superintendent
- Sean Snider, District Superintendent
- Terri Ryland, Ryland School Business Consulting, Interim CBO
- \_\_\_\_\_

**I. SESSION TOPIC(S):**

<p><b>Item #1—Government Code 54957</b> PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE</p> <p><b>RESULT:</b></p> <p><input type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input checked="" type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ vacant _____</p> <hr/> <p><b>Item #2—Government Code 54957.6</b> CONFERENCE WITH LABOR NEGOTIATORS</p> <p>Agency Negotiator(s) for the Board: James Berardi, County Superintendent Sean Snider, District Superintendent</p> <p>Employee Organizations: Unrepresented Employees: District Superintendent Sierra-Plumas Teachers' Association Classified Employees Confidential Employees Administrative Employees</p> <p><b>RESULT:</b></p> <p><input type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input checked="" type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ vacant _____</p>
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**II. ENDED CLOSED SESSION AT 6:15 P.M. AND RETURNED TO OPEN SESSION**

PRESIDED BY: Kelly Champion RECORDED BY: Annie Tipton  
Kelly Champion, PRESIDENT ~~Annie Tipton, VICE PRESIDENT~~  
Patty Hall

Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016936	02/09/2024	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	162.39	
				DONATED FUNDS PURCHASE	53.61	
				PPE	39.42	
				SHOP SUPPLIES	40.91	296.33
00016937	02/09/2024	APPLE COMPUTER	01-4400	LAPTOPS		8,819.57
00016938	02/09/2024	KIMBERLY ASKEW	01-5810	LIVESCAN FEE		74.00
00016939	02/09/2024	JAMES BERARDI	01-5200	MILEAGE		479.05
00016940	02/09/2024	HEIDI BETHKE	01-5200	MILEAGE		132.66
00016941	02/09/2024	KELLI GROCK	01-5810	COUNSELING SERVICES		6,480.00
00016942	02/09/2024	LYNNE KOELLER	01-5810	CONTRACTED SERVICES		728.60
00016943	02/09/2024	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	2,201.24	
			11-5500	ELECTRICAL SERVICE	545.13	2,746.37
00016944	02/09/2024	MARTIN EARTHWORKS	Reissued			400.00 *
		Reissued on 02/28/2024				
00016945	02/09/2024	NORTHEASTERN JOINT POWERS AUTHORITY	01-5810	2022-23 W/C BALANCE	.08-	
			76-9571	2022-23 W/C BALANCE	2,217.17	2,217.09
00016946	02/09/2024	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016947	02/09/2024	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		18.69
00016948	02/09/2024	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES	1,339.38	
			01-5899	SHOP DEF MAINT SUPPLIES	3,837.74	5,177.12
00016949	02/09/2024	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	1,816.00	
			76-9576	HEALTH INSURANCE	23,345.70	25,161.70
00016950	02/09/2024	U.S. BANK	01-4330	ADOBE SUBSCRIPTION	241.88	
			01-4400	COMPUTER	1,189.83	
			01-5899	COMPUTER	12.00	1,443.71
00016951	02/28/2024	MARTIN EARTHWORKS	11-5500	SNOW REMOVAL		400.00
<b>Total Number of Checks</b>					<b>16</b>	<b>54,683.89</b>

	Count	Amount
Reissue	1	400.00
Net Issue		54,283.89

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	12	27,648.20

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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**Fund Summary**

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
11	ADULT EDUCATION	4	1,072.82
76	Payroll Clearing	2	25,562.87
Total Number of Checks		<b>15</b>	54,283.89
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>54,283.89</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086661	02/09/2024	ACCO ENGINEERED SYSTEMS	01-5890	ANNUAL BOILER MAINT		2,105.50
00086662	02/09/2024	AMAZON CAPITAL SERVICES	01-4300	CAASPP Supplies	335.45	
				CLASSROOM SUPPLIES	134.41	
			01-4320	heater vacuum	75.06	544.92
00086663	02/09/2024	AMERIGAS	01-5540	PROPANE		26,513.51
00086664	02/09/2024	AT&T	01-5890	PHONE SERVICES	55.41	
			01-5899	PHONE SERVICES	25.74	
			01-5910	PHONE SERVICES	590.35	671.50
00086665	02/09/2024	KATRINA BOSWORTH	01-5200	MILEAGE/PER DIEM		177.02
00086666	02/09/2024	CARA BOWLING	01-5890	MHSSA GRANT SERVICES		1,236.75
00086667	02/09/2024	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		50.39
00086668	02/09/2024	CARNEGIE LEARNING	01-5200	SPANISH WORKSHOP		1,250.00
00086669	02/09/2024	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,401.50	
			01-5899	WATER AND SEWER - LOYALTON SITES	258.11	4,659.61
00086670	02/09/2024	ALLIE DAVIS	01-5200	REGISTRATION		495.00
00086671	02/09/2024	DOWNIEVILLE GROCERY	13-4700	MISC LUNCH SUPPLIES		78.09
00086672	02/09/2024	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	4TH QTR QTR LOCAL EXPERIENCE		27.26
				CHARGE		
00086673	02/09/2024	HAYLEY EVANS	01-5200	MILEAGE		176.88
00086674	02/09/2024	CAROLINE GRIFFIN	01-5200	CATA FALL REGEIONAL MEETING		142.88
00086675	02/09/2024	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		50.39
00086676	02/09/2024	HUNT & SONS, INC.	01-5590	HEATING OIL		1,129.52
00086677	02/09/2024	IXL LEARNING	01-5200	WORKSHOP REGISTRATION		95.00
00086678	02/09/2024	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	2,316.15	
			01-5899	ELECTRIC - LOYALTON SITES	672.43	2,988.58
00086679	02/09/2024	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		257.98
00086680	02/09/2024	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC		85.37
				HEARINGS		
00086681	02/09/2024	BCM ONE	01-5899	PHONE SERVICES	55.09	
			01-5910	PHONE SERVICES	826.31	881.40
00086682	02/09/2024	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	107.36	
			13-4700	CAFE FOOD/SUPPLIES	2,019.36	2,126.72
00086683	02/09/2024	NORTHEASTERN JOINT POWERS AUTHORITY	01-3602	2022-23 AMOUNT DUE	.15-	
			01-9571	2022-23 AMOUNT DUE	1,081.80	1,081.65
00086684	02/09/2024	ODP BUSINESS SOLUTIONS LLC	01-4302	office supplies	213.91	
			01-4330	Copy Paper and Supplies	72.92	
				OFFICE DEPOT	270.90	
			01-5899	OFFICE DEPOT	90.30	648.03

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Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086685	02/09/2024	ISAAC PRICE	01-4350	BUS SUPPLIES		73.53
00086686	02/09/2024	UBEO WEST LLC	01-5600	COPIER MAINT.	280.66	
			01-5899	COPIER MAINT.	93.55	374.21
00086687	02/09/2024	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		96.00
00086688	02/09/2024	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00086689	02/09/2024	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	139.86	
				MAINT/CUSTODIAL SUPPLIES	391.44	531.30
00086690	02/09/2024	SIERRA-PLUMAS JOINT UNIFIED	01-5800	Basketball Officials 2023-24		3,600.00
00086691	02/09/2024	SEAN SNIDER	01-5200	MILEAGE/PER DIEM	225.70	
				SUPERINTENDENT SYMPOSIUM	632.07	857.77
00086692	02/09/2024	STAPLES ADVANTAGE	01-4300	classroom supplies	119.95	
				Instruction supplies	32.18	
			01-4302	office supplies	134.01	
			01-4330	OFFICE CHAIR	321.63-	
				OFFICE SUPPLIES	116.95	81.46
00086693	02/09/2024	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	2,098.52	
			13-8221	COMMODITIES	2,028.32-	70.20
00086694	02/09/2024	SYSCO SACRAMENTO	13-4700	CAFETERIA - FOOD AND SUPPLIES		1,825.42
00086695	02/09/2024	TRI COUNTY SCHOOLS INS. GR.	01-9535	HEALTH INSURANCE	8,925.86	
			76-9576	HEALTH INSURANCE	85,845.40	94,771.26
00086696	02/09/2024	U.S. BANK	01-4300	CONDUIT/CAT5 CABLE	57.50	
			01-4305	library magazines	18.00	
			01-4320	CONDUIT/CAT5 CABLE	93.38	
				playground chips	1,643.30	
			01-4330	ADOBE PRO SUBSCRIPTION	15.33	
				AED Machine supplies	190.91	
			01-4350	BUS FUEL/SUPPLIES	461.95	
				FUEL FOR MAINT.	137.34	
			01-4351	BUS FUEL/SUPPLIES	259.94	
			01-5200	CONFERENCE REGISTRATIONS	275.00	
			01-5600	BUS REPAIR	671.00	
			01-5890	ZOOM SUBSCRIPTION	66.36	
			01-5899	ADOBE PRO SUBSCRIPTION	6.66	3,896.67
00086697	02/26/2024	THE HERTZ CORPORATION	01-6400	CHEVY SUBURBAN		71,646.90
00086698	02/26/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		5,440.74
ACH-00020236	02/29/2024	KRISTIE JACOBSEN	Cancelled			3,323.94 *

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

**Checks Dated 02/01/2024 through 02/29/2024**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
ACH-00020237	02/29/2024	KRISTIE JACOBSEN	Cancelled			3,319.83 *
		Cancelled on 02/29/2024				
		Cancelled on 02/29/2024				
<b>Total Number of Checks</b>					<b>40</b>	<b>237,672.68</b>

	Count	Amount
Cancel	2	6,643.77
Net Issue		<u>231,028.91</u>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	33	140,825.10
13	Cafeteria Fund	5	4,358.41
76	Warrant/Pass Through (payroll)	1	85,845.40
Total Number of Checks		<b>38</b>	231,028.91
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b><u>231,028.91</u></b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

---

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

P.O. Box 955  
109 Beckwith Road  
Loyalton, California 96118

Sean Snider  
Superintendent

Phone: (530) 993-1660  
FAX: (530) 993-0828  
Email: [ssnider@spjUSD.org](mailto:ssnider@spjUSD.org)

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February 21, 2024

Al Pombo, Inc.  
[REDACTED]

Truckee, CA 96161

Dear Mr. Pombo,

On behalf of the Sierra-Plumas Joint Unified School District and Loyalton High School's Agriculture Department, Thank you!

Your donation of a truckload of *Incline Sand* to the corrals used by the entire agriculture department is greatly appreciated, especially with the amount of erosion that has recently occurred due to weather. It makes a huge positive difference to our youth bettering their skills in animal husbandry and will help keep our animals healthy.

Very Sincerely,



Sean Snider  
Superintendent

---

# SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

P.O. Box 955  
109 Beckwith Road  
Loyalton, California 96118

Sean Snider  
Superintendent

Phone: (530) 993-1660  
FAX: (530) 993-0828  
Email: [ssnider@spjUSD.org](mailto:ssnider@spjUSD.org)

---

February 21, 2024

Phebus Engineering

[REDACTED]  
Lincoln, CA 95648

Dear Mr. Phebus,

On behalf of the Sierra-Plumas Joint Unified School District and Loyalton High School's Agriculture Department, Thank you!

Your donation of trucking and equipment to deliver and disperse the received *Incline Sand* to the corrals benefits the entire agriculture department and is greatly appreciated, especially with the amount of erosion that has recently occurred due to weather. It makes a huge positive difference to our youth as they build their skills in animal husbandry and the sand will help keep our animals healthy.

Very Sincerely,



Sean Snider  
Superintendent

---

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

P.O. Box 955  
109 Beckwith Road  
Loyalton, California 96118

Sean Snider  
Superintendent

Phone: (530) 993-1660  
FAX: (530) 993-0828  
Email: [ssnider@spjUSD.org](mailto:ssnider@spjUSD.org)

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February 21, 2024

Sonia and Ken Joy

██████████  
Vinton, CA 96135

Dear Sonia and Ken,

On behalf of the Sierra-Plumas Joint Unified School District and Loyalton High School, Thank you!

Your in-kind donation of a life-size Styrofoam and resin grizzly bear is very appreciated and looks great in Loyalton High School. The addition adds to school spirit and is a great topic of conversation.

Very Sincerely,



Sean Snider  
Superintendent

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**Sierra-Plumas Joint Unified School District and  
Sierra County Office of Education  
2023-24 Second Interim Report and Multiyear Fiscal Projection  
As of January 31, 2024  
Presented March 05, 2024**

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report includes actual expenditures from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget indicates significant shortfalls in revenues, however is still able to fully fund the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

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

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

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

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

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

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

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

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

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

### **Arts and Music Education Funding (Proposition 28)**

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

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

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

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14%. Please note that the reduction has now been processed by CDE and will be presented with the Adopted Budget and Estimated Actuals in June 2024. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district has not included those revenues in its multi-year projection. In addition, the Governor’s 2024-25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

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

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

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

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes \$2.1 billion to:
  - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated
  - Fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Childcare Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.

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

### **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.

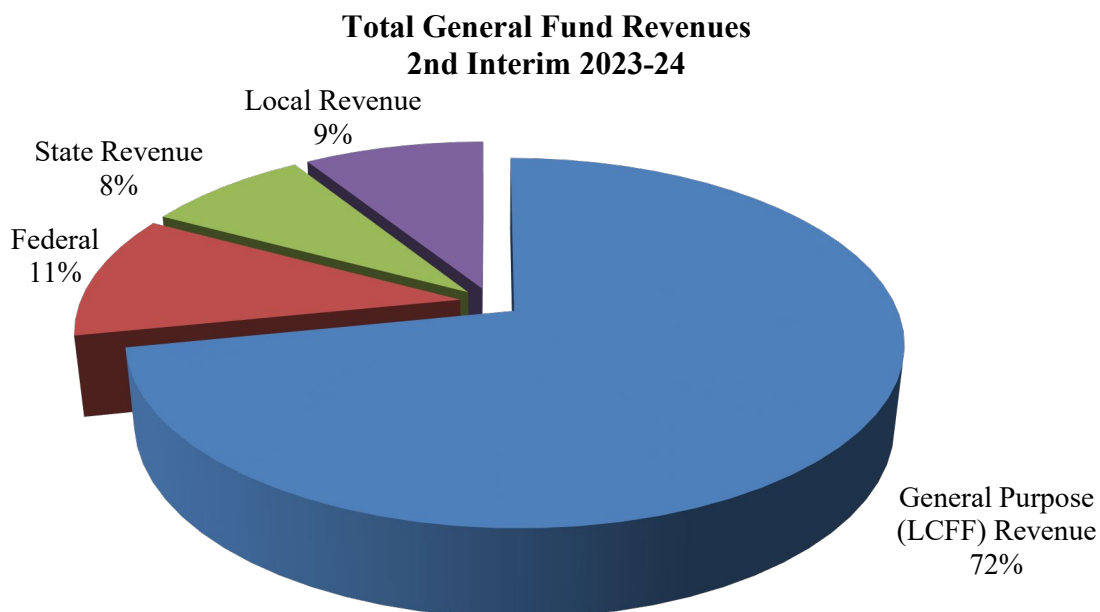
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
  - A revised balance in the Public School System Stabilization Account is estimated to be \$5.7 billion at the end of 23-24, which will continue to trigger the cap on district reserves in 24-25.
  - The State must notify local educational agencies when the conditions are and are no longer applicable.
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

## **2023-24 Sierra-Plumas Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 358.58 (excludes COE ADA of 13.67.)
  - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 380, excluding COE ADA.
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 42.4%; the percentage will be revised based on actual data when it is available.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten “Add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
  - The amounts per ADA incorporate a reduction of 0.47% due to insufficient funds appropriated for the program by the state.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

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



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local education agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

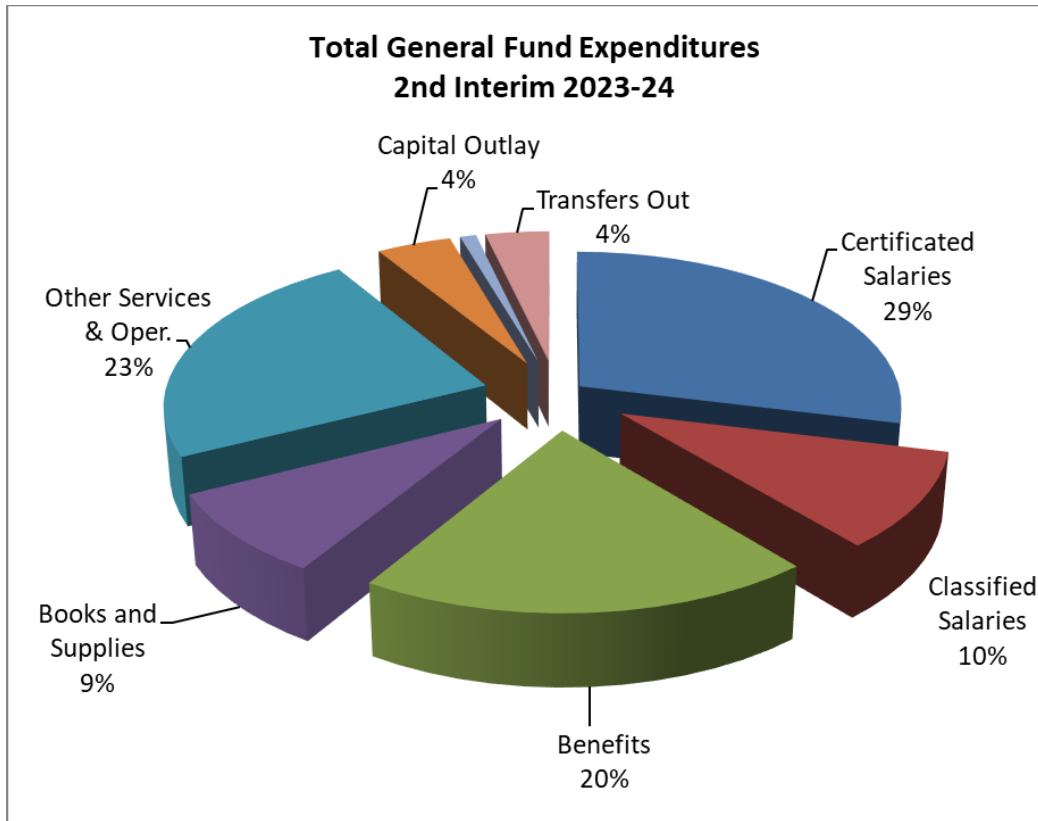
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2024</b>	
Beginning Balance	\$ 34,046
<b>Actual EPA Revenues:</b>	
Estimated EPA Funds	\$ 78,732
<b>Actual EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 112,778
<b>Balance</b>	<b>\$ -</b>

**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 65% of the district’s unrestricted budget, and approximately 59% of the total General Fund budget.



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

<b>Contributions From Unrestricted to Restricted</b>			
<b>Resource</b>		<b>2023-24 Adopted Budget</b>	<b>2023-24 Second Interim</b>
3010	Title I	228,384	228,384
6054	Universal PK Planning	-	216,604
		228,384	444,988
<b>Transfer to/(from) Other Funds</b>			
Fd 13	Cafeteria	111,053	111,053
Fd 40	Special Reserve for Capital Projects	750,000	300,000

**General Fund Summary**

The district’s 2023-24 General Fund projects a total operating deficit of \$2.6 million resulting in an estimated ending fund balance of \$2.4 million. The components of the district’s fund balance are as follows: Revolving Cash & Other non-spendable - \$3,400; restricted programs -



\$0; Commitments and Assignments - \$348,770; Economic Uncertainty (12.5%) - \$1,407,000 Unassigned - \$606,241. Illustrated below is a detailed description of the fund balance components.

**Sierra Plumas Joint USD**  
**2023-24 2nd Interim Report**  
**Multi-Year Fund Balance Component Summary**

Description	2023-24 2nd Interim			20224-25 Projected Budget			2025-26 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>									
Revolving Cash/Prepays	3,400		3,400	3,400		3,400	3,400		3,400
Other	-		-	-		-	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>
<b>RESTRICTED</b>									
Restricted Categorical Balances		-	-		(0)	(0)		(0)	(0)
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>COMMITMENTS</b>									
OPEB	348,770		348,770	348,770		348,770	348,770		348,770
<b>UNASSIGNED</b>									
Economic Uncertainty (REU-12.5%)	1,407,000		1,407,000	971,000		971,000	970,000		970,000
Amount Above REU	606,241		606,241	840,614		840,614	715,763		715,763
<b>TOTAL - UNASSIGNED</b>	<b>2,013,241</b>	<b>-</b>	<b>2,013,241</b>	<b>1,811,614</b>	<b>-</b>	<b>1,811,614</b>	<b>1,685,763</b>	<b>-</b>	<b>1,685,763</b>
<b>TOTAL - FUND BALANCE</b>	<b>2,365,411</b>	<b>-</b>	<b>2,365,411</b>	<b>2,163,784</b>	<b>(0)</b>	<b>2,163,784</b>	<b>2,037,933</b>	<b>(0)</b>	<b>2,037,932</b>

**Cash Flow**

The district is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the district can satisfy all of its obligations.

**Fund Summaries**

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

Fund		Beginning Fund Balance June 2023	Budgeted Net Change	Projected Fund Balance June 2024
01	General (Unrestricted and Restricted)	\$4,973,600	(\$2,608,189)	\$2,365,411
13	Cafeteria	\$0	\$0	\$0
40	Special Reserve for Capital Outlay	\$787,628	(\$763,017)	\$24,611
73	Foundation	\$739,736	\$11,766	\$751,502

**Multiyear Projection**

***General Planning Factors:***

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

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

Various aspects of the planning factors illustrated above will be further discussed below with the district’s specific revenue and expenditure assumptions.

***Revenue Assumptions:***

Per enrollment trends, the district continues to project flat enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the district's LCFF Target as noted above. Except for interest revenue, Unrestricted local revenue is estimated to remain relatively constant for the subsequent years; Interest Revenues are projected to return to normal levels in 2024-25. Restricted federal and state revenue changes are associated with one-time monies (block grants and COVID funds.) These revenues and related expenditures are removed from the projections once exhausted.

***Expenditure Assumptions:***

Certificated and classified step and column costs are expected to increase by 1.23% certificated and 2.52% classified each year. Unrestricted certificated salaries include a reduction of 3.0 FTE certificated positions to balance class sizes. On-going salary settlements are reflected in future years.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted expenditures are estimated to decrease in future years as one-time funds are exhausted. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease due to program adjustments noted above and remain constant thereafter. Transfers out are expected to decrease due to elimination of the transfer to Fund 40, Special Reserve for Capital Projects. Contributions to restricted programs are expected to decrease due to one-time contribution needed in current year, and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

***Estimated Ending Fund Balances:***

During 2024-25, the district estimates that the General Fund is projected to deficit spend by \$90K, resulting in an ending General Fund balance of approximately \$2.1 million.

During 2025-26, the district estimates that the General Fund is projected to deficit spend by \$126K resulting in an ending General Fund balance of \$2.0 million.

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

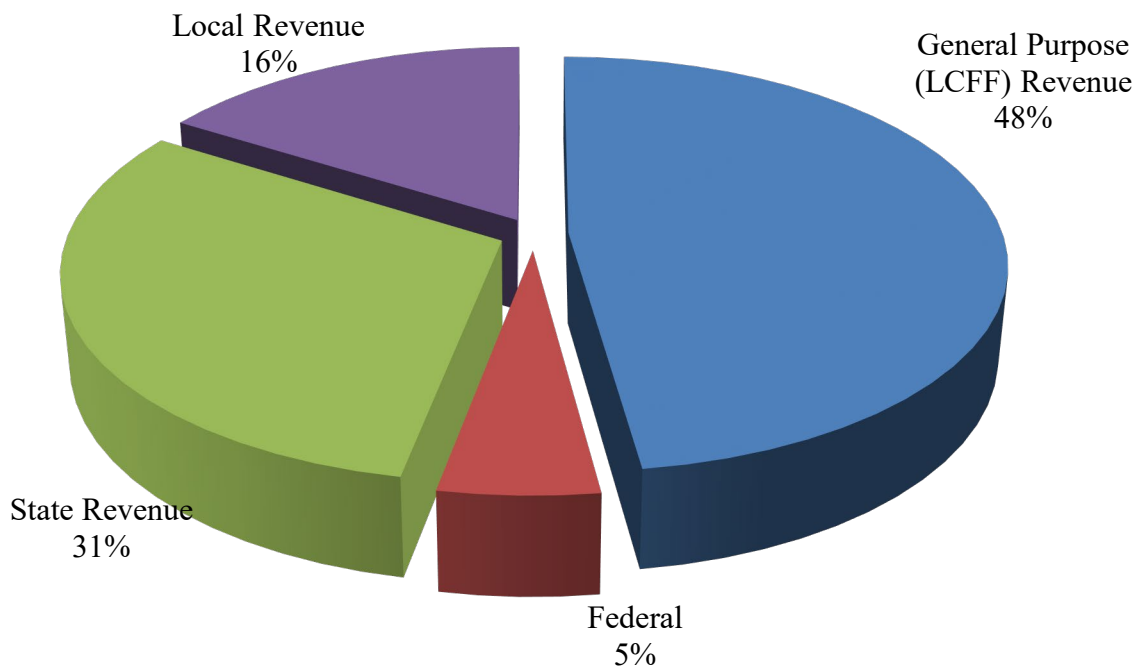
## **2023-24 Sierra County Office of Education Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 13.67.
  - Projections maintain current enrollment levels
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
  - The amounts per ADA incorporate a reduction of 0.47% due to insufficient funds appropriated for the program by the state.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

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

#### **Total General Fund Revenues 2nd Interim 2023-24**



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The County Office receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local education agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

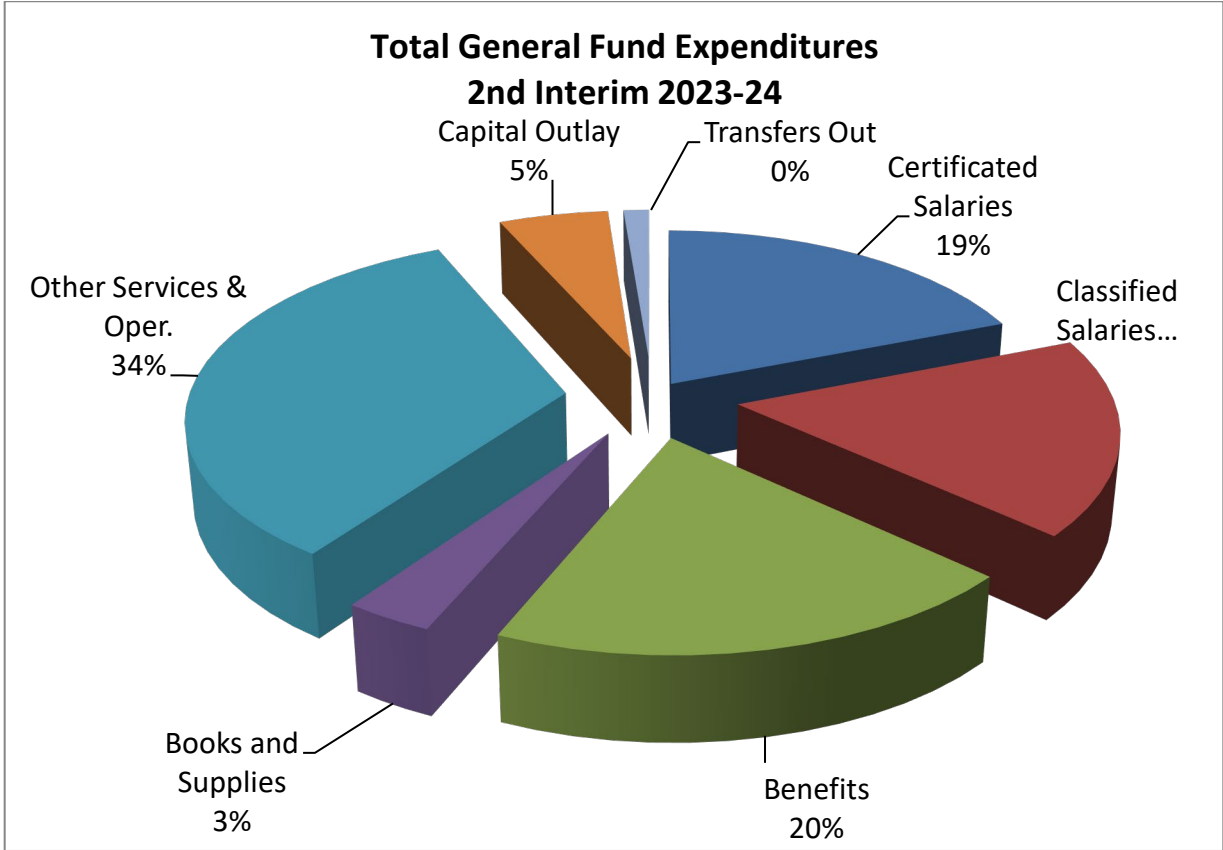
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the County Office’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2024</b>	
Beginning Balance	\$ 377,681
<b>Actual EPA Revenues:</b>	
Estimated EPA Funds	\$ 216,634
<b>Actual EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 276,723
<b>Balance</b>	<b>\$ 317,592</b>

**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the County Office. As illustrated below, salaries and benefits comprise approximately 67% of the County Office’s unrestricted budget, and approximately 56% of the total General Fund budget.



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

<b>Contributions From Unrestricted to Restricted</b>			
<b>Resource</b>		<b>2023-24 Adopted Budget</b>	<b>2023-24 Second Interim</b>
6500	Special Education	229,884	334,301
		229,884	334,301
<b>Transfer to/(from) Other Funds</b>			
Fd 16	Forest Reserve	308,000	308,000
Fd 11	Adult Ed	14,187	24,111

**General Fund Summary**

The County Office’s 2023-24 General Fund projects a total operating deficit of \$322,380 resulting in an estimated ending fund balance of \$6.6 million. The components of the County Office’s fund balance are as follows: Revolving Cash & Other non-spendable - \$3,400; restricted programs - \$295,286; Commitments and Assignments - \$388,139; Economic Uncertainty (13.5%) - \$528,000 Unassigned - \$6,028,329. Illustrated below is a detailed description of the fund balance components.

**Sierra County Office of Education  
2023-24 2nd Interim Report  
Multi-Year Fund Balance Component Summary**

<b>Description</b>	<b>2023-24 Second Interim</b>			<b>2024-25 Projected Budget</b>			<b>2025-26 Projected Budget</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
<b>NONSPENDABLE</b>									
Revolving Cash/Prepays	3,400		3,400	3,400		3,400	3,400		3,400
Other	-		-	-		-	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>
<b>RESTRICTED</b>									
Restricted Categorical Balances		295,286	295,286		-	-		-	-
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>295,286</b>	<b>295,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ASSIGNED</b>									
EPA	317,592			317,592			317,592		
OPEB	70,547		70,547	70,547		70,547	70,547		70,547
<b>TOTAL - ASSIGNED</b>	<b>388,139</b>	<b>-</b>	<b>70,547</b>	<b>388,139</b>	<b>-</b>	<b>70,547</b>	<b>388,139</b>	<b>-</b>	<b>70,547</b>
<b>UNASSIGNED</b>									
Economic Uncertainty (REU-13.5%)	528,000		528,000	499,000		499,000	467,000		467,000
Amount Above REU	5,426,382		5,426,382	5,569,198		5,569,198	5,662,878		5,662,878
<b>TOTAL - UNASSIGNED</b>	<b>5,954,382</b>	<b>-</b>	<b>5,954,382</b>	<b>6,068,198</b>	<b>-</b>	<b>6,068,198</b>	<b>6,129,878</b>	<b>-</b>	<b>6,129,878</b>
<b>TOTAL - FUND BALANCE</b>	<b>6,345,921</b>	<b>295,286</b>	<b>6,323,615</b>	<b>6,459,737</b>	<b>-</b>	<b>6,142,145</b>	<b>6,521,417</b>	<b>-</b>	<b>6,203,825</b>

**Cash Flow**

The County Office is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored to ensure the County Office can satisfy all of its obligations.

**Fund Summaries**

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

Fund		Beginning Fund Balance June 2023	Budgeted Net Change	Projected Fund Balance June 2024
01	General (Unrestricted and Restricted)	\$6,963,587	(\$322,380)	\$6,641,207
11	Adult Ed	\$290,033	(\$290,033)	\$0
16	Forest Reserve	\$0	\$0	\$0

**Multiyear Projection**

***General Planning Factors:***

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

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

Various aspects of the planning factors illustrated above will be further discussed below with the County Office’s specific revenue and expenditure assumptions.

***Revenue Assumptions:***

Per enrollment trends, the County Office continues to project flat enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the County Office’s LCFF Target as noted above. Except for interest revenue, Unrestricted local revenue is estimated to remain relatively constant for the subsequent



years; Interest Revenues are projected to return to normal levels in 2024-25. Restricted federal and state revenue changes are associated with one-time monies (block grants and COVID funds.) These revenues and related expenditures are removed from the projections once exhausted.

***Expenditure Assumptions:***

Certificated and classified step and column costs are expected to increase by 1.69% certificated and 2.80% classified each year. On-going salary settlements are reflected in future years.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted expenditures are estimated to decrease in future years as one-time funds are exhausted. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease due to program adjustments noted above and remain constant thereafter. Transfers out are expected remain constant. Contributions to restricted programs are expected to increase due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

***Estimated Ending Fund Balances:***

During 2024-25, the County Office estimates that the General Fund is projected to deficit spend by \$322K, resulting in an ending General Fund balance of approximately \$6.6 million.

During 2025-26, the County Office estimates that the General Fund is projected to deficit spend by \$181K resulting in an ending General Fund balance of \$6.4 million.

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the County Office is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the County Office will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the County Office remains fiscally solvent.

**Sierra Plumas Joint USD**  
**2023-24 2nd Interim Report**  
**General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	2,112,181	-	2,112,181
Property Taxes & Misc. Local	4,102,497	-	4,102,497
Total General Purpose	<u>6,214,678</u>	<u>-</u>	<u>6,214,678</u>
Federal Revenues	341,000	608,666	949,666
Other State Revenues	79,071	628,724	707,795
Other Local Revenues	344,877	433,486	778,363
<b>TOTAL - REVENUES</b>	<u>6,979,626</u>	<u>1,670,876</u>	<u>8,650,502</u>
<b>EXPENDITURES</b>			
Certificated Salaries	2,509,676	736,380	3,246,056
Classified Salaries	816,998	315,602	1,132,600
Employee Benefits (All)	1,592,953	649,256	2,242,209
Books & Supplies	308,233	672,112	980,345
Other Operating Expenses (Services)	1,487,374	1,171,481	2,658,855
Capital Outlay	351,872	129,990	481,862
Other Outgo	104,450	-	104,450
Direct Support/Indirect Costs	(160,895)	162,156	1,261
<b>TOTAL - EXPENDITURES</b>	<u>7,010,661</u>	<u>3,836,977</u>	<u>10,847,638</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(31,035)</u>	<u>(2,166,101)</u>	<u>(2,197,136)</u>
<b>OTHER SOURCES/USES</b>			
Transfers In		-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	(411,053)	-	(411,053)
Contributions (to Restricted Programs)	(444,988)	444,988	-
<b>TOTAL - OTHER SOURCES/USES</b>	<u>(856,041)</u>	<u>444,988</u>	<u>(411,053)</u>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<u>(887,076)</u>	<u>(1,721,113)</u>	<u>(2,608,189)</u>
<b>FUND BALANCE</b>			
Beginning Fund Balance	3,252,487	1,721,113	4,973,600
Ending Balance, June 30	2,365,411	-	2,365,411

Sierra Plumas Joint Unified School District  
Second Interim 2023-24 Budget and Multi-Year Projection

	Second Interim 2023-24				Projection 2024-25				Projection 2025-26			
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined	
<b>Revenue</b>												
General Purpose	6,214,678	0	6,214,678	1	6,150,512	0	6,150,512	1	6,305,196	0	6,305,196	
Federal Revenue	341,000	608,666	949,666	2	341,000	239,597	580,597		341,000	158,273	499,273	
State Revenue	79,071	628,724	707,795	2	79,071	484,718	563,789		79,071	484,718	563,789	
Local Revenue	344,877	433,486	778,363	3	268,000	0	268,000		268,000	0	268,000	
<b>Total Revenue</b>	<b>6,979,626</b>	<b>1,670,876</b>	<b>8,650,502</b>		<b>6,838,583</b>	<b>724,315</b>	<b>7,562,898</b>		<b>6,993,267</b>	<b>642,991</b>	<b>7,636,258</b>	
<b>Expenditures</b>												
Certificated Salaries	2,509,676	736,380	3,246,056	4,5	2,246,258	229,016	2,475,274	4	2,273,858	231,816	2,505,674	
Classified Salaries	816,998	315,602	1,132,600	4	829,868	55,836	885,704	4	850,768	57,236	908,004	
Benefits	1,592,953	649,256	2,242,209	4,5	1,521,796	343,773	1,865,569	4	1,546,438	345,340	1,891,778	
Books and Supplies	308,233	672,112	980,345	2	308,233	142,163	450,396	2	308,233	60,838	369,071	
Other Services & Oper. Expenses	1,487,374	1,171,481	2,658,855	2	1,499,191	96,419	1,595,610		1,499,191	96,419	1,595,610	
Capital Outlay	351,872	129,990	481,862	2	351,872	63,813	415,685		351,872	63,813	415,685	
Other Outgo 7xxx	104,450	0	104,450		104,450	0	104,450		104,450	0	104,450	
Transfer of Indirect 73xx	(160,895)	162,156	1,261	2	(160,895)	21,679	(139,216)		(160,895)	21,679	(139,216)	
<b>Total Expenditures</b>	<b>7,010,661</b>	<b>3,836,977</b>	<b>10,847,638</b>		<b>6,700,773</b>	<b>952,699</b>	<b>7,653,472</b>		<b>6,773,915</b>	<b>877,142</b>	<b>7,651,056</b>	
Deficit/Surplus	(31,035)	(2,166,101)	(2,197,136)		137,810	(228,384)	(90,574)		219,352	(234,151)	(14,799)	
Other Sources/Transfers In	0	0	0		0	0	0		0	0	0	
Transfers out	(411,053)	0	(411,053)		(111,053)	0	(111,053)		(111,053)	0	(111,053)	
Contributions to Restricted	(444,988)	444,988	0	6	(228,384)	228,384	0	7	(234,151)	234,151	0	
<b>Net increase (decrease) in Fund Balance</b>	<b>(887,076)</b>	<b>(1,721,113)</b>	<b>(2,608,189)</b>		<b>(201,627)</b>	<b>(0)</b>	<b>(201,627)</b>		<b>(125,852)</b>	<b>(0)</b>	<b>(125,852)</b>	
Beginning Balance	3,252,487	1,721,113	4,973,600		2,365,411	0	2,365,411		2,163,784	(0)	2,163,784	
<b>Ending Balance</b>	<b>2,365,411</b>	<b>0</b>	<b>2,365,411</b>		<b>2,163,784</b>	<b>(0)</b>	<b>2,163,784</b>		<b>2,037,933</b>	<b>(0)</b>	<b>2,037,932</b>	
Revolving/Stores/Prepays	3,400		3,400		3,400		3,400		3,400		3,400	
Reserve for Econ Uncertainty (17.5%)	1,407,000		1,407,000		971,000		971,000		970,000		970,000	
Restricted Programs		0	0		0	(0)	(0)		0	(0)	(0)	
Assignments	348,770		348,770		348,770		348,770		348,770		348,770	
<b>Unappropriated Fund Balance</b>	<b>606,241</b>	<b>0</b>	<b>606,241</b>		<b>840,614</b>	<b>0</b>	<b>840,614</b>		<b>715,763</b>	<b>0</b>	<b>715,763</b>	
<i>Unappropriated Percent</i>			<b>5.6%</b>				<b>11.0%</b>				<b>9.4%</b>	

Sierra Plumas Joint Unified School District  
Second Interim 2023-24 Budget and Multi-Year Projection

- <sup>1</sup> LCFF decreases in 24-25 due to a low 0.76% COLA that is outweighed by prior years' average ADA decline. LCFF increases in 25-26 due to COLA increase of 2.7%.
- <sup>2</sup> Federal funding and related expenditures increased significantly with COVID-19 funds which have been removed in subsequent years. Carryover revenue from prior year and related expenditures removed in both projected years
- <sup>3</sup> Interest revenue reduced, and current year local grants budgeted to be expended this year are removed in projected years.
- <sup>4</sup> Projections include step increases, and estimated increases in annual state pension adjustments for both STRS & PERS, plus adjusted statutory benefits based on changes to salaries.
- <sup>5</sup> Budget reduction in 2024-25 of 3.0 certificated positions.
- <sup>6</sup> Reduced contributions in 2024-25 due to certain one-time contributions in current year not needed in projected years.
- <sup>7</sup> Adjusted contributions related to the projected salary, step and pension increases of special education costs.

**Sierra Plumas JUSD**  
**Changes Since Last Report**

	First Interim 2023-24			Second Interim 2023-24			Change Since First Interim			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	6,256,194	0	6,256,194	6,214,678	0	6,214,678	(41,516)	0	(41,516)	1
Federal Revenue	341,000	605,456	946,456	341,000	608,666	949,666	0	3,210	3,210	
State Revenue	79,071	862,014	941,085	79,071	628,724	707,795	0	(233,290)	(233,290)	2
Local Revenue	268,000	433,486	701,486	344,877	433,486	778,363	76,877	0	76,877	3
<b>Total Revenue</b>	<b>6,944,265</b>	<b>1,900,956</b>	<b>8,845,221</b>	<b>6,979,626</b>	<b>1,670,876</b>	<b>8,650,502</b>	<b>35,361</b>	<b>(230,080)</b>	<b>(194,719)</b>	
<b>Expenditures</b>										
Certificated Salaries	2,355,705	698,141	3,053,846	2,509,676	736,380	3,246,056	153,971	38,239	192,210	4
Classified Salaries	820,234	304,325	1,124,559	816,998	315,602	1,132,600	(3,236)	11,277	8,041	4
Benefits	1,535,313	660,108	2,195,421	1,592,953	649,256	2,242,209	57,640	(10,852)	46,788	4
Books and Supplies	305,954	674,940	980,894	308,233	672,112	980,345	2,279	(2,828)	(549)	
Other Services & Oper. Expenses	1,796,130	1,271,613	3,067,743	1,487,374	1,171,481	2,658,855	(308,756)	(100,132)	(408,888)	5
Capital Outlay	275,000	84,241	359,241	351,872	129,990	481,862	76,872	45,749	122,621	6
Other Outgo 7xxx	104,450	0	104,450	104,450	0	104,450	0	0	0	
Transfer of Indirect 73xx	(169,100)	169,100	0	(160,895)	162,156	1,261	8,205	(6,944)	1,261	
<b>Total Expenditures</b>	<b>7,023,686</b>	<b>3,862,468</b>	<b>10,886,154</b>	<b>7,010,661</b>	<b>3,836,977</b>	<b>10,847,638</b>	<b>(13,025)</b>	<b>(25,491)</b>	<b>(38,516)</b>	
Deficit/Surplus	(79,421)	(1,961,512)	(2,040,933)	(31,035)	(2,166,101)	(2,197,136)	48,386	(204,589)	(156,203)	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	(411,053)	0	(411,053)	(411,053)	0	(411,053)	0	0	0	
Contributions to Restricted	(240,399)	240,399	0	(444,988)	444,988	0	(204,589)	204,589	0	7
<b>Net increase (decrease) in Fund Balance</b>	<b>(730,873)</b>	<b>(1,721,113)</b>	<b>(2,451,986)</b>	<b>(887,076)</b>	<b>(1,721,113)</b>	<b>(2,608,189)</b>	<b>(156,203)</b>	<b>0</b>	<b>(156,203)</b>	
Beginning Balance	3,252,487	1,721,113	4,973,600	3,252,487	1,721,113	4,973,600	0	0	0	
<b>Ending Balance</b>	<b>2,521,614</b>	<b>0</b>	<b>2,521,614</b>	<b>2,365,411</b>	<b>0</b>	<b>2,365,411</b>	<b>(156,203)</b>	<b>0</b>	<b>(156,203)</b>	
Revolving/Stores/Prepays	3,400		3,400	3,400		3,400	0	0	0	
Reserve for Econ Uncertainty (4%)	1,410,000		1,410,000	1,407,000		1,407,000	(3,000)	0	(3,000)	
Restricted Programs	0	0	0	0	0	0	0	0	0	
Commitments - OPEB	304,040		304,040	348,770		348,770	44,730	0	44,730	
<b>Unappropriated Fund Balance</b>	<b>804,174</b>	<b>0</b>	<b>804,174</b>	<b>606,241</b>	<b>0</b>	<b>606,241</b>	<b>(197,933)</b>	<b>0</b>	<b>(197,933)</b>	
<i>Unappropriated Percent</i>			<b>7.4%</b>			<b>5.6%</b>			<b>513.9%</b>	

**Notes:**

- <sup>1</sup> Adjusted LCFF to tie to State apportionment schedule
- <sup>2</sup> Balanced restricted revenue to award letters
- <sup>3</sup> Additional local revenue identified since 1st Interim.
- <sup>4</sup> Reflects salary settlements, net of balancing budget to position control, removing vacancy savings
- <sup>5</sup> Balanced restricted expenditures to available revenues
- <sup>6</sup> Increased budget for capital expenditures to cover purchase orders
- <sup>7</sup> Increased contribution to cover grant that was accrued as a receivable in 2021-22 but was never awarded by CDE

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%
2) Federal Revenue		8100-8299	341,000.00	341,000.00	97,973.30	341,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	78,745.00	79,071.00	91,936.20	79,071.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,000.00	268,000.00	235,154.69	344,877.00	76,877.00	28.7%
5) TOTAL, REVENUES			6,960,467.00	6,944,265.00	4,517,800.71	6,979,626.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,599,499.00	2,355,705.00	1,272,795.02	2,509,676.00	(153,971.00)	-6.5%
2) Classified Salaries		2000-2999	895,982.00	820,234.00	424,193.16	816,998.00	3,236.00	0.4%
3) Employee Benefits		3000-3999	1,632,478.00	1,535,313.00	824,922.30	1,592,953.00	(57,640.00)	-3.8%
4) Books and Supplies		4000-4999	229,895.00	305,954.00	132,683.25	308,233.00	(2,279.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	1,750,663.00	1,796,130.00	679,266.03	1,487,374.00	308,756.00	17.2%
6) Capital Outlay		6000-6999	115,000.00	275,000.00	234,342.56	351,872.00	(76,872.00)	-28.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,034.00)	(169,100.00)	(344.36)	(160,895.00)	(8,205.00)	4.9%
9) TOTAL, EXPENDITURES			7,312,933.00	7,023,686.00	3,567,857.96	7,010,661.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(352,466.00)	(79,421.00)	949,942.75	(31,035.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	861,053.00	411,053.00	300,000.00	411,053.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(228,384.00)	(240,399.00)	(204,588.91)	(444,988.00)	(204,589.00)	85.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,089,437.00)	(651,452.00)	(504,588.91)	(856,041.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,441,903.00)	(730,873.00)	445,353.84	(887,076.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,252,487.00		3,252,487.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,252,487.00		3,252,487.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,252,487.00		3,252,487.00		
2) Ending Balance, June 30 (E + F1e)			(1,441,903.00)	2,521,614.00		2,365,411.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		3,400.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		348,770.00		
OPEB	0000	9760				348,770.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,407,000.00		
Unassigned/Unappropriated Amount		9790	(1,441,903.00)	2,521,614.00		606,241.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,134,484.00	2,254,429.00	1,974,159.00	2,033,449.00	(220,980.00)	-9.8%
Education Protection Account State Aid - Current Year		8012	0.00	791,602.00	445,582.00	78,732.00	(712,870.00)	-90.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	3,793.93	3,794.00	3,794.00	New
Timber Yield Tax		8022	0.00	0.00	16,733.01	16,734.00	16,734.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	(175.78)	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,053,238.00	3,125,163.00	1,609,416.90	3,953,741.00	828,578.00	26.5%
Unsecured Roll Taxes		8042	0.00	0.00	42,735.77	42,736.00	42,736.00	New
Prior Years' Taxes		8043	0.00	0.00	491.69	492.00	492.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	341,000.00	341,000.00	97,973.30	341,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			341,000.00	341,000.00	97,973.30	341,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,350.00	16,909.00	16,830.00	16,909.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	62,162.00	74,671.20	62,162.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	435.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>78,745.00</b>	<b>79,071.00</b>	<b>91,936.20</b>	<b>79,071.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	1,193.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	68,438.67	136,877.00	76,877.00	128.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	158,284.03	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	12,000.00	12,000.00	7,238.99	12,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>268,000.00</b>	<b>268,000.00</b>	<b>235,154.69</b>	<b>344,877.00</b>	<b>76,877.00</b>	<b>28.7%</b>
<b>TOTAL, REVENUES</b>			<b>6,960,467.00</b>	<b>6,944,265.00</b>	<b>4,517,800.71</b>	<b>6,979,626.00</b>	<b>35,361.00</b>	<b>0.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,195,055.00	1,922,222.00	1,036,677.29	2,098,932.00	(176,710.00)	-9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	404,444.00	433,483.00	236,117.73	410,744.00	22,739.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,599,499.00</b>	<b>2,355,705.00</b>	<b>1,272,795.02</b>	<b>2,509,676.00</b>	<b>(153,971.00)</b>	<b>-6.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	179,675.00	179,754.00	82,071.43	171,975.00	7,779.00	4.3%
Classified Support Salaries		2200	505,428.00	425,707.00	239,462.31	434,138.00	(8,431.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,540.00	945.00	1,864.00	676.00	26.6%
Clerical, Technical and Office Salaries		2400	202,902.00	206,940.00	101,714.42	203,728.00	3,212.00	1.6%
Other Classified Salaries		2900	5,277.00	5,293.00	0.00	5,293.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>895,982.00</b>	<b>820,234.00</b>	<b>424,193.16</b>	<b>816,998.00</b>	<b>3,236.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	490,592.00	440,332.00	226,418.97	455,468.00	(15,136.00)	-3.4%
PERS		3201-3202	201,327.00	181,171.00	95,857.16	175,607.00	5,564.00	3.1%
OASDI/Medicare/Alternative		3301-3302	104,379.00	93,148.00	48,234.55	95,105.00	(1,957.00)	-2.1%
Health and Welfare Benefits		3401-3402	645,903.00	654,868.00	364,019.84	688,925.00	(34,057.00)	-5.2%
Unemployment Insurance		3501-3502	17,738.00	1,592.00	2,873.11	3,744.00	(2,152.00)	-135.2%
Workers' Compensation		3601-3602	119,928.00	111,530.00	59,752.45	117,107.00	(5,577.00)	-5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,611.00	52,672.00	27,766.22	56,997.00	(4,325.00)	-8.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,632,478.00</b>	<b>1,535,313.00</b>	<b>824,922.30</b>	<b>1,592,953.00</b>	<b>(57,640.00)</b>	<b>-3.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	171,000.00	225,954.00	113,279.03	231,003.00	(5,049.00)	-2.2%
Noncapitalized Equipment		4400	58,895.00	80,000.00	19,404.22	77,230.00	2,770.00	3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>229,895.00</b>	<b>305,954.00</b>	<b>132,683.25</b>	<b>308,233.00</b>	<b>(2,279.00)</b>	<b>-0.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	185,000.00	185,000.00	(118,477.39)	(118,478.00)	303,478.00	164.0%
Travel and Conferences		5200	8,000.00	8,000.00	11,488.88	11,278.00	(3,278.00)	-41.0%
Dues and Memberships		5300	10,129.00	10,396.00	9,686.32	12,475.00	(2,079.00)	-20.0%
Insurance		5400-5450	210,000.00	210,000.00	152,708.77	165,253.00	44,747.00	21.3%
Operations and Housekeeping Services		5500	412,000.00	413,400.00	197,094.01	413,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	125,300.00	65,576.73	130,268.00	(4,968.00)	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	817,959.00	818,459.00	353,032.15	847,603.00	(29,144.00)	-3.6%
Communications		5900	25,575.00	25,575.00	8,156.56	25,575.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,750,663.00</b>	<b>1,796,130.00</b>	<b>679,266.03</b>	<b>1,487,374.00</b>	<b>308,756.00</b>	<b>17.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	135,000.00	111,940.71	135,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	85,000.00	45,530.54	85,000.00	0.00	0.0%
Equipment Replacement		6500	55,000.00	55,000.00	76,871.31	131,872.00	(76,872.00)	-139.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>115,000.00</b>	<b>275,000.00</b>	<b>234,342.56</b>	<b>351,872.00</b>	<b>(76,872.00)</b>	<b>-28.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(15,034.00)	(169,100.00)	(344.36)	(160,895.00)	(8,205.00)	4.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,034.00)	(169,100.00)	(344.36)	(160,895.00)	(8,205.00)	4.9%
TOTAL, EXPENDITURES			7,312,933.00	7,023,686.00	3,567,857.96	7,010,661.00	13,025.00	0.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	111,053.00	111,053.00	0.00	111,053.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	750,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			861,053.00	411,053.00	300,000.00	411,053.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(228,384.00)	(240,399.00)	(204,588.91)	(444,988.00)	(204,589.00)	85.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(228,384.00)	(240,399.00)	(204,588.91)	(444,988.00)	(204,589.00)	85.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,089,437.00)	(651,452.00)	(504,588.91)	(856,041.00)	(204,589.00)	31.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,702.00	605,456.00	240,197.32	608,666.00	3,210.00	0.5%
3) Other State Revenue		8300-8599	524,541.00	862,014.00	142,729.50	628,724.00	(233,290.00)	-27.1%
4) Other Local Revenue		8600-8799	0.00	433,486.00	51,588.62	433,486.00	0.00	0.0%
5) TOTAL, REVENUES			676,243.00	1,900,956.00	434,515.44	1,670,876.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	208,511.00	698,141.00	112,409.92	735,292.00	(37,151.00)	-5.3%
2) Classified Salaries		2000-2999	121,860.00	304,325.00	39,287.34	315,602.00	(11,277.00)	-3.7%
3) Employee Benefits		3000-3999	397,393.00	660,108.00	73,290.11	648,991.00	11,117.00	1.7%
4) Books and Supplies		4000-4999	48,948.00	674,940.00	22,318.95	672,112.00	2,828.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	112,881.00	1,271,613.00	104,922.66	1,174,095.00	97,518.00	7.7%
6) Capital Outlay		6000-6999	0.00	84,241.00	59,508.87	129,990.00	(45,749.00)	-54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,034.00	169,100.00	344.36	160,895.00	8,205.00	4.9%
9) TOTAL, EXPENDITURES			904,627.00	3,862,468.00	412,082.21	3,836,977.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(228,384.00)	(1,961,512.00)	22,433.23	(2,166,101.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	228,384.00	240,399.00	204,588.91	444,988.00	204,589.00	85.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			228,384.00	240,399.00	204,588.91	444,988.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,721,113.00)	227,022.14	(1,721,113.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,721,113.00		1,721,113.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,721,113.00		1,721,113.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,721,113.00		1,721,113.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,894.00	99,036.00	0.00	99,036.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,108.00	16,324.00	2,748.00	16,307.00	(17.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	5,071.00	0.00	1,251.83	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,629.00	480,096.00	236,197.49	483,323.00	3,227.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>151,702.00</b>	<b>605,456.00</b>	<b>240,197.32</b>	<b>608,666.00</b>	<b>3,210.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	106,530.00	106,530.00	106,530.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	26,605.00	25,286.00	13,312.41	25,286.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%



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Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	497,936.00	730,198.00	22,887.09	496,908.00	(233,290.00)	-31.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>524,541.00</b>	<b>862,014.00</b>	<b>142,729.50</b>	<b>628,724.00</b>	<b>(233,290.00)</b>	<b>-27.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	433,486.00	51,588.62	433,486.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	433,486.00	51,588.62	433,486.00	0.00	0.0%
TOTAL, REVENUES			676,243.00	1,900,956.00	434,515.44	1,670,876.00	(230,080.00)	-12.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	181,511.00	671,141.00	112,409.92	700,292.00	(29,151.00)	-4.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	27,000.00	27,000.00	0.00	35,000.00	(8,000.00)	-29.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			208,511.00	698,141.00	112,409.92	735,292.00	(37,151.00)	-5.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	101,860.00	159,573.00	31,980.91	185,949.00	(26,376.00)	-16.5%
Classified Support Salaries		2200	0.00	49,752.00	7,306.43	93,652.00	(43,900.00)	-88.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	75,000.00	0.00	1.00	74,999.00	100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	16,000.00	(16,000.00)	New
Other Classified Salaries		2900	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			121,860.00	304,325.00	39,287.34	315,602.00	(11,277.00)	-3.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	247,327.00	340,777.00	21,214.33	347,236.00	(6,459.00)	-1.9%
PERS		3201-3202	65,584.00	110,705.00	6,785.91	90,696.00	20,009.00	18.1%
OASDI/Medicare/Alternative		3301-3302	12,515.00	33,515.00	4,607.34	35,172.00	(1,657.00)	-4.9%
Health and Welfare Benefits		3401-3402	58,707.00	137,255.00	35,118.28	136,142.00	1,113.00	0.8%
Unemployment Insurance		3501-3502	1,656.00	996.00	63.28	1,052.00	(56.00)	-5.6%
Workers' Compensation		3601-3602	11,604.00	36,860.00	5,500.97	38,693.00	(1,833.00)	-5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			397,393.00	660,108.00	73,290.11	648,991.00	11,117.00	1.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	26,605.00	55,122.00	4,681.21	53,350.00	1,772.00	3.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,343.00	425,642.00	12,090.62	431,643.00	(6,001.00)	-1.4%
Noncapitalized Equipment		4400	0.00	194,176.00	5,547.12	187,119.00	7,057.00	3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,948.00	674,940.00	22,318.95	672,112.00	2,828.00	0.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,802.00	197,378.00	35,589.31	202,792.00	(5,414.00)	-2.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	2,139.47	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	946.57	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,579.00	1,062,735.00	64,653.90	961,802.00	100,933.00	9.5%
Communications		5900	0.00	5,000.00	1,593.41	3,001.00	1,999.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,881.00	1,271,613.00	104,922.66	1,174,095.00	97,518.00	7.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	18,064.00	(300.00)	16,785.00	1,279.00	7.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	32,044.43	47,028.00	(47,028.00)	New
Equipment Replacement		6500	0.00	66,177.00	27,764.44	66,177.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	84,241.00	59,508.87	129,990.00	(45,749.00)	-54.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	15,034.00	169,100.00	344.36	160,895.00	8,205.00	4.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,034.00	169,100.00	344.36	160,895.00	8,205.00	4.9%
TOTAL, EXPENDITURES			904,627.00	3,862,468.00	412,082.21	3,836,977.00	25,491.00	0.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	228,384.00	240,399.00	204,588.91	444,988.00	204,589.00	85.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			228,384.00	240,399.00	204,588.91	444,988.00	204,589.00	85.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			228,384.00	240,399.00	204,588.91	444,988.00	(204,589.00)	-85.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%
2) Federal Revenue		8100-8299	492,702.00	946,456.00	338,170.62	949,666.00	3,210.00	0.3%
3) Other State Revenue		8300-8599	603,286.00	941,085.00	234,665.70	707,795.00	(233,290.00)	-24.8%
4) Other Local Revenue		8600-8799	268,000.00	701,486.00	286,743.31	778,363.00	76,877.00	11.0%
5) TOTAL, REVENUES			7,636,710.00	8,845,221.00	4,952,316.15	8,650,502.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,808,010.00	3,053,846.00	1,385,204.94	3,244,968.00	(191,122.00)	-6.3%
2) Classified Salaries		2000-2999	1,017,842.00	1,124,559.00	463,480.50	1,132,600.00	(8,041.00)	-0.7%
3) Employee Benefits		3000-3999	2,029,871.00	2,195,421.00	898,212.41	2,241,944.00	(46,523.00)	-2.1%
4) Books and Supplies		4000-4999	278,843.00	980,894.00	155,002.20	980,345.00	549.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	1,863,544.00	3,067,743.00	784,188.69	2,661,469.00	406,274.00	13.2%
6) Capital Outlay		6000-6999	115,000.00	359,241.00	293,851.43	481,862.00	(122,621.00)	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,217,560.00	10,886,154.00	3,979,940.17	10,847,638.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(580,850.00)	(2,040,933.00)	972,375.98	(2,197,136.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	861,053.00	411,053.00	300,000.00	411,053.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(861,053.00)	(411,053.00)	(300,000.00)	(411,053.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,441,903.00)	(2,451,986.00)	672,375.98	(2,608,189.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,973,600.00		4,973,600.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,973,600.00		4,973,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,973,600.00		4,973,600.00		
2) Ending Balance, June 30 (E + F1e)			(1,441,903.00)	2,521,614.00		2,365,411.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		348,770.00		
OPEB	0000	9760				348,770.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,407,000.00		
Unassigned/Unappropriated Amount		9790	(1,441,903.00)	2,521,614.00		606,241.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,134,484.00	2,254,429.00	1,974,159.00	2,033,449.00	(220,980.00)	-9.8%
Education Protection Account State Aid - Current Year		8012	0.00	791,602.00	445,582.00	78,732.00	(712,870.00)	-90.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	3,793.93	3,794.00	3,794.00	New
Timber Yield Tax		8022	0.00	0.00	16,733.01	16,734.00	16,734.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	(175.78)	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,053,238.00	3,125,163.00	1,609,416.90	3,953,741.00	828,578.00	26.5%
Unsecured Roll Taxes		8042	0.00	0.00	42,735.77	42,736.00	42,736.00	New
Prior Years' Taxes		8043	0.00	0.00	491.69	492.00	492.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,272,722.00	6,256,194.00	4,092,736.52	6,214,678.00	(41,516.00)	-0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	341,000.00	341,000.00	97,973.30	341,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,894.00	99,036.00	0.00	99,036.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,108.00	16,324.00	2,748.00	16,307.00	(17.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	5,071.00	0.00	1,251.83	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,629.00	480,096.00	236,197.49	483,323.00	3,227.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>492,702.00</b>	<b>946,456.00</b>	<b>338,170.62</b>	<b>949,666.00</b>	<b>3,210.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	106,530.00	106,530.00	106,530.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,350.00	16,909.00	16,830.00	16,909.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	88,000.00	87,448.00	87,983.61	87,448.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	497,936.00	730,198.00	23,322.09	496,908.00	(233,290.00)	-31.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>603,286.00</b>	<b>941,085.00</b>	<b>234,665.70</b>	<b>707,795.00</b>	<b>(233,290.00)</b>	<b>-24.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	1,193.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	68,438.67	136,877.00	76,877.00	128.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	158,284.03	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,000.00	445,486.00	58,827.61	445,486.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			268,000.00	701,486.00	286,743.31	778,363.00	76,877.00	11.0%
TOTAL, REVENUES			7,636,710.00	8,845,221.00	4,952,316.15	8,650,502.00	(194,719.00)	-2.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,376,566.00	2,593,363.00	1,149,087.21	2,799,224.00	(205,861.00)	-7.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	431,444.00	460,483.00	236,117.73	445,744.00	14,739.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,808,010.00	3,053,846.00	1,385,204.94	3,244,968.00	(191,122.00)	-6.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	281,535.00	339,327.00	114,052.34	357,924.00	(18,597.00)	-5.5%
Classified Support Salaries		2200	505,428.00	475,459.00	246,768.74	527,790.00	(52,331.00)	-11.0%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	77,540.00	945.00	1,865.00	75,675.00	97.6%
Clerical, Technical and Office Salaries		2400	202,902.00	206,940.00	101,714.42	219,728.00	(12,788.00)	-6.2%
Other Classified Salaries		2900	25,277.00	25,293.00	0.00	25,293.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,017,842.00	1,124,559.00	463,480.50	1,132,600.00	(8,041.00)	-0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	737,919.00	781,109.00	247,633.30	802,704.00	(21,595.00)	-2.8%
PERS		3201-3202	266,911.00	291,876.00	102,643.07	266,303.00	25,573.00	8.8%
OASDI/Medicare/Alternative		3301-3302	116,894.00	126,663.00	52,841.89	130,277.00	(3,614.00)	-2.9%
Health and Welfare Benefits		3401-3402	704,610.00	792,123.00	399,138.12	825,067.00	(32,944.00)	-4.2%
Unemployment Insurance		3501-3502	19,394.00	2,588.00	2,936.39	4,796.00	(2,208.00)	-85.3%
Workers' Compensation		3601-3602	131,532.00	148,390.00	65,253.42	155,800.00	(7,410.00)	-5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,611.00	52,672.00	27,766.22	56,997.00	(4,325.00)	-8.2%

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Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			2,029,871.00	2,195,421.00	898,212.41	2,241,944.00	(46,523.00)	-2.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	26,605.00	55,122.00	4,681.21	53,350.00	1,772.00	3.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	193,343.00	651,596.00	125,369.65	662,646.00	(11,050.00)	-1.7%
Noncapitalized Equipment		4400	58,895.00	274,176.00	24,951.34	264,349.00	9,827.00	3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			278,843.00	980,894.00	155,002.20	980,345.00	549.00	0.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	185,000.00	185,000.00	(118,477.39)	(118,478.00)	303,478.00	164.0%
Travel and Conferences		5200	55,802.00	205,378.00	47,078.19	214,070.00	(8,692.00)	-4.2%
Dues and Memberships		5300	10,129.00	10,396.00	9,686.32	12,475.00	(2,079.00)	-20.0%
Insurance		5400-5450	210,000.00	210,000.00	152,708.77	165,253.00	44,747.00	21.3%
Operations and Housekeeping Services		5500	417,000.00	418,400.00	199,233.48	418,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,500.00	126,800.00	66,523.30	131,768.00	(4,968.00)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	876,538.00	1,881,194.00	417,686.05	1,809,405.00	71,789.00	3.8%
Communications		5900	25,575.00	30,575.00	9,749.97	28,576.00	1,999.00	6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,863,544.00	3,067,743.00	784,188.69	2,661,469.00	406,274.00	13.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	153,064.00	111,640.71	151,785.00	1,279.00	0.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	85,000.00	77,574.97	132,028.00	(47,028.00)	-55.3%
Equipment Replacement		6500	55,000.00	121,177.00	104,635.75	198,049.00	(76,872.00)	-63.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,000.00	359,241.00	293,851.43	481,862.00	(122,621.00)	-34.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,217,560.00	10,886,154.00	3,979,940.17	10,847,638.00	38,516.00	0.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	111,053.00	111,053.00	0.00	111,053.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	750,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			861,053.00	411,053.00	300,000.00	411,053.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(861,053.00)	(411,053.00)	(300,000.00)	(411,053.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
	Total, Restricted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,000.00	112,221.00	49,331.89	84,524.00	(27,697.00)	-24.7%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	37,556.61	37,559.00	29,559.00	369.5%
4) Other Local Revenue		8600-8799	20,100.00	20,100.00	(184.74)	20,100.00	0.00	0.0%
5) TOTAL, REVENUES			123,100.00	140,321.00	86,703.76	142,183.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	105,777.00	105,777.00	39,845.57	104,558.00	1,219.00	1.2%
3) Employee Benefits		3000-3999	50,976.00	50,976.00	20,290.13	49,195.00	1,781.00	3.5%
4) Books and Supplies		4000-4999	70,000.00	87,221.00	54,894.57	91,569.00	(4,348.00)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	7,400.00	7,400.00	4,393.46	7,914.00	(514.00)	-6.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			234,153.00	251,374.00	119,423.73	253,236.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,053.00)	(111,053.00)	(32,719.97)	(111,053.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	111,053.00	111,053.00	0.00	111,053.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			111,053.00	111,053.00	0.00	111,053.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(32,719.97)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	85,000.00	102,221.00	44,058.26	67,221.00	(35,000.00)	-34.2%
Donated Food Commodities		8221	10,000.00	10,000.00	5,273.63	17,303.00	7,303.00	73.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			95,000.00	112,221.00	49,331.89	84,524.00	(27,697.00)	-24.7%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	8,000.00	8,000.00	37,556.61	37,559.00	29,559.00	369.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	37,556.61	37,559.00	29,559.00	369.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	(26.00)	20,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	(158.74)	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,100.00	20,100.00	(184.74)	20,100.00	0.00	0.0%
TOTAL, REVENUES			123,100.00	140,321.00	86,703.76	142,183.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	105,777.00	105,777.00	39,845.57	104,558.00	1,219.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			105,777.00	105,777.00	39,845.57	104,558.00	1,219.00	1.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,628.00	21,628.00	7,330.82	19,847.00	1,781.00	8.2%
OASDI/Medicare/Alternative		3301-3302	7,702.00	7,702.00	2,854.52	7,702.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,694.40	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	529.00	529.00	19.93	529.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	3,580.00	3,580.00	1,390.46	3,580.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,976.00	50,976.00	20,290.13	49,195.00	1,781.00	3.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,000.00	8,000.00	4,859.63	8,184.00	(184.00)	-2.3%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	60,000.00	77,221.00	50,034.94	81,385.00	(4,164.00)	-5.4%
TOTAL, BOOKS AND SUPPLIES			70,000.00	87,221.00	54,894.57	91,569.00	(4,348.00)	-5.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	242.00	1,014.00	(514.00)	-102.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	3,745.46	6,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	900.00	900.00	406.00	900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,400.00	7,400.00	4,393.46	7,914.00	(514.00)	-6.9%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			234,153.00	251,374.00	119,423.73	253,236.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	111,053.00	111,053.00	0.00	111,053.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			111,053.00	111,053.00	0.00	111,053.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			111,053.00	111,053.00	0.00	111,053.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	12,305.54	24,611.00	24,611.00	New
5) TOTAL, REVENUES			0.00	0.00	12,305.54	24,611.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	750,000.00	1,087,628.00	14,301.00	1,087,628.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	1,087,628.00	14,301.00	1,087,628.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(750,000.00)	(1,087,628.00)	(1,995.46)	(1,063,017.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	750,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			750,000.00	300,000.00	300,000.00	300,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(787,628.00)	298,004.54	(763,017.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	787,628.00		787,628.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	787,628.00		787,628.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	787,628.00		787,628.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		24,611.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		24,611.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,305.54	24,611.00	24,611.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12,305.54	24,611.00	24,611.00	New
TOTAL, REVENUES			0.00	0.00	12,305.54	24,611.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	750,000.00	1,087,628.00	14,301.00	1,087,628.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,000.00	1,087,628.00	14,301.00	1,087,628.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			750,000.00	1,087,628.00	14,301.00	1,087,628.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	750,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			750,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			750,000.00	300,000.00	300,000.00	300,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	18,100.29	36,766.00	11,766.00	47.1%
5) TOTAL, REVENUES			25,000.00	25,000.00	18,100.29	36,766.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,000.00	25,000.00	0.00	25,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	18,100.29	11,766.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	18,100.29	11,766.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	739,736.00		739,736.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			0.00	739,736.00		739,736.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	739,736.00		739,736.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	739,736.00		751,502.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	739,736.00		751,502.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	18,100.29	36,766.00	11,766.00	47.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	18,100.29	36,766.00	11,766.00	47.1%
TOTAL, REVENUES			25,000.00	25,000.00	18,100.29	36,766.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			25,000.00	25,000.00	0.00	25,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	351.20	351.20	358.58	393.66	42.46	12.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	351.20	351.20	358.58	393.66	42.46	12.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.70	.70	0.00	0.00	(.70)	-100.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.97	12.97	13.67	13.67	.70	5.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	13.67	13.67	13.67	13.67	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	364.87	364.87	372.25	407.33	42.46	12.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.97	12.97	13.67	13.67	.70	5.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	12.97	12.97	13.67	13.67	.70	5.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	12.97	12.97	13.67	13.67	.70	5.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0									
A. BEGINNING CASH			4,498,188.11	5,333,882.70	5,918,652.75	5,772,185.44	5,579,897.82	4,889,308.85	5,450,554.47	4,694,954.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		738,566.00	381,141.00	603,932.00	320,854.00	0.00	222,791.00	152,457.00	152,457.00
Property Taxes	8020-8079		0.00	601,951.42	0.00	40,766.17	0.00	966,063.35	64,214.58	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		138,751.30	0.00	0.00	0.00	190,232.82	0.00	9,186.50	104,279.00
Other State Revenue	8300-8599		158,599.46	0.00	0.00	231,431.45	16,830.00	0.00	(172,195.21)	0.00
Other Local Revenue	8600-8799		10,430.39	7,808.51	22,618.90	172,820.72	21,489.05	8,450.79	43,124.95	15,417.88
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,046,347.15	990,900.93	626,550.90	765,872.34	228,551.87	1,197,305.14	96,787.82	272,153.88
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,806.67	38,494.29	285,810.44	259,759.15	263,620.48	272,162.14	245,551.77	403,386.30
Classified Salaries	2000-2999		33,381.30	49,203.98	79,912.10	74,811.86	79,899.14	78,657.54	72,053.47	168,927.38
Employee Benefits	3000-3999		30,783.80	52,433.33	170,081.54	161,981.66	163,219.91	164,062.73	155,649.44	206,513.27
Books and Supplies	4000-4999		1,505.96	41,253.42	23,837.62	34,544.28	22,055.01	18,294.42	13,511.49	4,666.59
Services	5000-5999		22,116.54	138,157.96	(77,858.51)	271,410.00	257,455.66	72,278.00	100,629.04	54,800.60
Capital Outlay	6000-6999		113,305.84	60,262.06	220.00	0.00	47,472.79	25,964.44	46,626.30	71,646.90
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			220,900.11	379,805.04	482,003.19	802,506.95	833,722.99	631,419.27	634,021.51	909,941.04
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	(33,007.44)	(10,528.51)	(42,273.00)	(141,449.26)	(88,535.05)	(294.20)	(214,160.41)	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	(33,007.44)	(10,528.51)	(42,273.00)	(141,449.26)	(88,535.05)	(294.20)	(214,160.41)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	(43,254.99)	15,797.33	248,742.02	14,203.75	(3,117.20)	4,346.05	4,205.75	(6,778.66)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	(43,254.99)	15,797.33	248,742.02	14,203.75	(3,117.20)	4,346.05	4,205.75	(6,778.66)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	10,247.55	(26,325.84)	(291,015.02)	(155,653.01)	(85,417.85)	(4,640.25)	(218,366.16)	6,778.66
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			835,694.59	584,770.05	(146,467.31)	(192,287.62)	(690,588.97)	561,245.62	(755,599.85)	(631,008.50)
<b>F. ENDING CASH (A + E)</b>			5,333,882.70	5,918,652.75	5,772,185.44	5,579,897.82	4,889,308.85	5,450,554.47	4,694,954.62	4,063,946.12
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0								
A. BEGINNING CASH		4,063,946.12	3,716,619.79	3,178,859.57	2,635,993.86				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	375,248.00	152,457.00	152,457.00	152,457.00	(1,292,636.00)	0.00	2,112,181.00	2,112,181.00
Property Taxes	8020-8079	0.00	0.00	0.00	2,429,501.48	0.00	0.00	4,102,497.00	4,102,497.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	507,216.38	0.00	949,666.00	949,666.00
Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	220,629.30	252,500.00	707,795.00	707,795.00
Other Local Revenue	8600-8799	13,500.00	13,500.00	13,500.00	14,438.33	421,263.48	0.00	778,363.00	778,363.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		388,748.00	165,957.00	165,957.00	2,596,396.81	(143,526.84)	252,500.00	8,650,502.00	8,650,502.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	276,967.88	276,967.88	276,967.88	276,967.88	348,505.23	0.00	3,244,968.00	3,244,968.00
Classified Salaries	2000-2999	105,241.19	91,925.60	96,821.00	117,284.72	84,480.72	0.00	1,132,600.00	1,132,600.00
Employee Benefits	3000-3999	168,186.79	163,900.39	164,995.08	158,034.56	229,601.50	252,500.00	2,241,944.00	2,241,944.00
Books and Supplies	4000-4999	23,232.63	36,267.04	34,469.42	55,515.44	671,191.67	0.00	980,345.00	980,345.00
Services	5000-5999	141,326.52	134,656.31	107,563.55	641,900.99	797,032.34	0.00	2,661,469.00	2,661,469.00
Capital Outlay	6000-6999	21,119.31	0.00	28,005.78	34,684.74	32,553.84	0.00	481,862.00	481,862.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	104,450.00	0.00	104,450.00	104,450.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	411,053.00	0.00	0.00	411,053.00	411,053.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		736,074.33	703,717.22	708,822.71	1,695,441.33	2,267,815.30	252,500.00	11,258,691.00	11,258,691.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	(530,247.87)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(530,247.87)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	234,144.05	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	234,144.05	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(764,391.92)	
E. NET INCREASE/DECREASE (B - C + D)		(347,326.33)	(537,760.22)	(542,865.71)	900,955.48	(2,411,342.14)	0.00	(3,372,580.92)	(2,608,189.00)
F. ENDING CASH (A + E)		3,716,619.79	3,178,859.57	2,635,993.86	3,536,949.33				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,125,607.19	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
F. ENDING CASH (A + E)		3,536,949.33	3,536,949.33	3,536,949.33	3,536,949.33					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,536,949.33		

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 05, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sean Snider Telephone: 530-993-1660  
Title: Superintendent E-mail: ssnider@spjUSD.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,258,691.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	829,818.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	440,235.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	411,053.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	258,613.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,110,401.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	111,053.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
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)				9,429,525.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				407.33
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,149.60
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

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

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 25,366.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,594,146.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.38%

**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) 499,906.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 123,523.00



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,823.16
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)	9.12
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)	628,261.28
9. Carry-Forward Adjustment (Part IV, Line F)	(264,042.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	364,218.55
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,084,143.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,078,568.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	740,485.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	123,127.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
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)	373,890.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,959.00
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)	61,949.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,102.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,264,428.84
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)	2,390.88
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)	171,851.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,923,393.72
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	6.33%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	3.67%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	628,261.28
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	118,889.82
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.19%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.19%) times Part III, Line B19); zero if positive	(264,042.72)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(264,042.72)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.67%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-132021.36) is applied to the current year calculation and the remainder (\$-132021.36) is deferred to one or more future years:	5.00%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-88014.24) is applied to the current year calculation and the remainder (\$-176028.48) is deferred to one or more future years:	5.44%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(264,042.72)

Approved indirect cost rate: 10.19%  
Highest rate used in any program: 10.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	333,693.00	34,003.00	10.19%
01	3010	316,820.00	8,961.00	2.83%
01	3213	305,127.00	31,092.00	10.19%
01	4127	9,076.00	924.00	10.18%
01	5634	2,929.00	298.00	10.17%
01	6053	34,010.00	3,466.00	10.19%
01	6266	111,460.00	11,358.00	10.19%
01	6762	223,718.00	22,797.00	10.19%
01	7435	367,382.00	37,436.00	10.19%
01	7810	492,652.00	280.00	0.06%
01	9010	725,377.00	10,284.00	1.42%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,214,678.00	(1.03%)	6,150,512.00	2.51%	6,305,196.00
2. Federal Revenues	8100-8299	341,000.00	0.00%	341,000.00	0.00%	341,000.00
3. Other State Revenues	8300-8599	79,071.00	0.00%	79,071.00	0.00%	79,071.00
4. Other Local Revenues	8600-8799	344,877.00	(22.29%)	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(444,988.00)	(48.68%)	(228,384.00)	2.53%	(234,151.00)
6. Total (Sum lines A1 thru A5c)		6,534,638.00	1.16%	6,610,199.00	2.25%	6,759,116.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,509,676.00		2,246,258.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(263,418.00)		27,600.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,509,676.00	(10.50%)	2,246,258.00	1.23%	2,273,858.00
2. Classified Salaries						
a. Base Salaries				816,998.00		829,868.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,870.00		20,900.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	816,998.00	1.58%	829,868.00	2.52%	850,768.00
3. Employee Benefits	3000-3999	1,592,953.00	(4.47%)	1,521,796.00	1.62%	1,546,438.00
4. Books and Supplies	4000-4999	308,233.00	0.00%	308,233.00	0.00%	308,233.00
5. Services and Other Operating Expenditures	5000-5999	1,487,374.00	.79%	1,499,191.00	0.00%	1,499,191.00
6. Capital Outlay	6000-6999	351,872.00	0.00%	351,872.00	0.00%	351,872.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(160,895.00)	0.00%	(160,895.00)	0.00%	(160,895.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	411,053.00	(72.98%)	111,053.00	0.00%	111,053.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,421,714.00	(8.22%)	6,811,826.00	1.07%	6,884,968.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(887,076.00)		(201,627.00)		(125,852.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,252,487.00		2,365,411.00		2,163,784.00
2. Ending Fund Balance (Sum lines C and D1)		2,365,411.00		2,163,784.00		2,037,932.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	348,770.00		348,770.00		348,770.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,407,000.00		971,000.00		970,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	606,241.00		840,614.00		715,762.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,365,411.00		2,163,784.00		2,037,932.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,407,000.00		971,000.00		970,000.00
c. Unassigned/Unappropriated	9790	606,241.00		840,614.00		715,762.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,013,241.00		1,811,614.00		1,685,762.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 - Step & Column offset by projected reductions to staffing.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	608,666.00	(60.64%)	239,597.00	(33.94%)	158,273.00
3. Other State Revenues	8300-8599	628,724.00	(22.90%)	484,718.00	0.00%	484,718.00
4. Other Local Revenues	8600-8799	433,486.00	(100.00%)	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	444,988.00	(48.68%)	228,384.00	2.53%	234,151.00
6. Total (Sum lines A1 thru A5c)		2,115,864.00	(54.97%)	952,699.00	(7.93%)	877,142.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				735,292.00		229,016.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(506,276.00)		2,800.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	735,292.00	(68.85%)	229,016.00	1.22%	231,816.00
2. Classified Salaries						
a. Base Salaries				315,602.00		55,836.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(259,766.00)		1,400.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	315,602.00	(82.31%)	55,836.00	2.51%	57,236.00
3. Employee Benefits	3000-3999	648,991.00	(47.03%)	343,773.00	.46%	345,340.00
4. Books and Supplies	4000-4999	672,112.00	(78.85%)	142,163.00	(57.20%)	60,839.00
5. Services and Other Operating Expenditures	5000-5999	1,174,095.00	(91.79%)	96,419.00	0.00%	96,419.00
6. Capital Outlay	6000-6999	129,990.00	(50.91%)	63,813.00	0.00%	63,813.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	160,895.00	(86.53%)	21,679.00	0.00%	21,679.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,836,977.00	(75.17%)	952,699.00	(7.93%)	877,142.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,721,113.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,721,113.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 - Expiration of various grants						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,214,678.00	(1.03%)	6,150,512.00	2.51%	6,305,196.00
2. Federal Revenues	8100-8299	949,666.00	(38.86%)	580,597.00	(14.01%)	499,273.00
3. Other State Revenues	8300-8599	707,795.00	(20.35%)	563,789.00	0.00%	563,789.00
4. Other Local Revenues	8600-8799	778,363.00	(65.57%)	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,650,502.00	(12.57%)	7,562,898.00	.97%	7,636,258.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,244,968.00		2,475,274.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(769,694.00)		30,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,244,968.00	(23.72%)	2,475,274.00	1.23%	2,505,674.00
2. Classified Salaries						
a. Base Salaries				1,132,600.00		885,704.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(246,896.00)		22,300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,132,600.00	(21.80%)	885,704.00	2.52%	908,004.00
3. Employee Benefits	3000-3999	2,241,944.00	(16.79%)	1,865,569.00	1.40%	1,891,778.00
4. Books and Supplies	4000-4999	980,345.00	(54.06%)	450,396.00	(18.06%)	369,072.00
5. Services and Other Operating Expenditures	5000-5999	2,661,469.00	(40.05%)	1,595,610.00	0.00%	1,595,610.00
6. Capital Outlay	6000-6999	481,862.00	(13.73%)	415,685.00	0.00%	415,685.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(139,216.00)	0.00%	(139,216.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	411,053.00	(72.98%)	111,053.00	0.00%	111,053.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,258,691.00	(31.04%)	7,764,525.00	(.03%)	7,762,110.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,608,189.00)		(201,627.00)		(125,852.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,973,600.00		2,365,411.00		2,163,784.00
2. Ending Fund Balance (Sum lines C and D1)		2,365,411.00		2,163,784.00		2,037,932.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	348,770.00		348,770.00		348,770.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,407,000.00		971,000.00		970,000.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	606,241.00		840,614.00		715,762.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,365,411.00		2,163,784.00		2,037,932.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,407,000.00		971,000.00		970,000.00
c. Unassigned/Unappropriated	9790	606,241.00		840,614.00		715,762.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,013,241.00		1,811,614.00		1,685,762.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.88%		23.33%		21.72%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		358.58		358.58		358.58
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		11,258,691.00		7,764,525.00		7,762,110.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,258,691.00		7,764,525.00		7,762,110.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		450,347.64		310,581.00		310,484.40
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		450,347.64		310,581.00		310,484.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

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

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	351.20	393.66		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>351.20</b>	<b>393.66</b>	<b>12.1%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)	District Regular	351.20	378.10		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>351.20</b>	<b>378.10</b>	<b>7.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)	District Regular	351.20	375.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>351.20</b>	<b>375.00</b>	<b>6.8%</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

CBEDS certification resulted in revised ADA projections.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	401.00	390.00		
Charter School				
<b>Total Enrollment</b>	<b>401.00</b>	<b>390.00</b>	<b>(2.7%)</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	401.00	390.00		
Charter School				
<b>Total Enrollment</b>	<b>401.00</b>	<b>390.00</b>	<b>(2.7%)</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	401.00	390.00		
Charter School				
<b>Total Enrollment</b>	<b>401.00</b>	<b>390.00</b>	<b>(2.7%)</b>	<b>Not Met</b>

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

CBEDS certification resulted in revised enrollment projections, District continues to project flat enrollment trends.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	409	395	
Charter School			
<b>Total ADA/Enrollment</b>	<b>409</b>	<b>395</b>	<b>103.5%</b>
Second Prior Year (2021-22)			
District Regular	396	394	
Charter School			
<b>Total ADA/Enrollment</b>	<b>396</b>	<b>394</b>	<b>100.5%</b>
First Prior Year (2022-23)			
District Regular	396	410	
Charter School			
<b>Total ADA/Enrollment</b>	<b>396</b>	<b>410</b>	<b>96.6%</b>
Historical Average Ratio:			100.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>100.7%</b>

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	359	390		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>359</b>	<b>390</b>	<b>92.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	372	390		
Charter School				
<b>Total ADA/Enrollment</b>	<b>372</b>	<b>390</b>	<b>95.4%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	372	390		
Charter School				
<b>Total ADA/Enrollment</b>	<b>372</b>	<b>390</b>	<b>95.4%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	6,256,194.00		
1st Subsequent Year (2024-25)	6,277,662.00	6,150,512.00	(2.0%)	Not Met
2nd Subsequent Year (2025-26)	6,403,430.00	6,305,195.00	(1.5%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

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

Based on the State of California's January Budget Update, the COLA for 2024-2025 is now projected at 0.76%, resulting in decreased LCFF Revenue.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	3,782,726.29	
Second Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
First Prior Year (2022-23)	4,308,194.35	6,464,671.48	66.6%
	Historical Average Ratio:		70.6%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	66.6% to 74.6%	66.6% to 74.6%	66.6% to 74.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	4,919,627.00		
1st Subsequent Year (2024-25)	4,597,922.00	6,700,773.00	68.6%	Met
2nd Subsequent Year (2025-26)	4,671,064.00	6,773,915.00	69.0%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	946,456.00	949,666.00	.3%	No
1st Subsequent Year (2024-25)	492,702.00	580,597.00	17.8%	Yes
2nd Subsequent Year (2025-26)	492,702.00	499,273.00	1.3%	No

Explanation:  
(required if Yes)

Balanced restricted revenue to award letters in all years.

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

Current Year (2023-24)	941,085.00	707,795.00	-24.8%	Yes
1st Subsequent Year (2024-25)	603,612.00	563,789.00	-6.6%	Yes
2nd Subsequent Year (2025-26)	603,612.00	563,789.00	-6.6%	Yes

Explanation:  
(required if Yes)

Balanced restricted revenue to award letters in all years.

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

Current Year (2023-24)	701,486.00	778,363.00	11.0%	Yes
1st Subsequent Year (2024-25)	268,000.00	268,000.00	0.0%	No
2nd Subsequent Year (2025-26)	268,000.00	268,000.00	0.0%	No

Explanation:  
(required if Yes)

Interest revenue projections have increased since First Interim based on actual receipts and projections for the third and fourth quarter of the fiscal year.

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

Current Year (2023-24)	980,894.00	980,345.00	-.1%	No
1st Subsequent Year (2024-25)	278,843.00	450,396.00	61.5%	Yes
2nd Subsequent Year (2025-26)	278,843.00	369,072.00	32.4%	Yes

Explanation:  
(required if Yes)

Balanced restricted expenditures to available revenues in all years.

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

Current Year (2023-24)	3,067,743.00	2,661,469.00	-13.2%	Yes
1st Subsequent Year (2024-25)	1,863,544.00	1,595,610.00	-14.4%	Yes
2nd Subsequent Year (2025-26)	1,863,544.00	1,595,610.00	-14.4%	Yes

Explanation:  
(required if Yes)

Balanced restricted expenditures to available revenues in all years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	2,589,027.00	2,435,824.00	-5.9%	Not Met
1st Subsequent Year (2024-25)	1,364,314.00	1,412,386.00	3.5%	Met
2nd Subsequent Year (2025-26)	1,364,314.00	1,331,062.00	-2.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	4,048,637.00	3,641,814.00	-10.0%	Not Met
1st Subsequent Year (2024-25)	2,142,387.00	2,046,006.00	-4.5%	Met
2nd Subsequent Year (2025-26)	2,142,387.00	1,964,682.00	-8.3%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Balanced restricted revenue to award letters in all years.

**Explanation:**

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

Balanced restricted revenue to award letters in all years.

**Explanation:**

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

Interest revenue projections have increased since First Interim based on actual receipts and projections for the third and fourth quarter of the fiscal year.

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

**Explanation:**

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

Balanced restricted expenditures to available revenues in all years.

**Explanation:**

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

Balanced restricted expenditures to available revenues in all years.



7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	0.00	0.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.9%	23.3%	21.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.0%</b>	<b>7.8%</b>	<b>7.2%</b>

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2023-24)	(887,076.00)	7,421,714.00	
1st Subsequent Year (2024-25)	(201,627.00)	6,811,826.00	3.0%	Met
2nd Subsequent Year (2025-26)	(125,852.00)	6,884,968.00	1.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

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

2023-24 deficits are associated with one time salary raises and one time contribution necessary to balance resources, and are already resolved in the MYP to ensure that budget deficits will remain in balance with the standard.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	2,365,411.00	Met
1st Subsequent Year (2024-25)	2,163,784.00	Met
2nd Subsequent Year (2025-26)	2,037,932.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	3,536,949.33	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	358.58	358.58	358.58
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,258,691.00	7,764,525.00	7,762,110.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,258,691.00	7,764,525.00	7,762,110.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	450,347.64	310,581.00	310,484.40
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>450,347.64</b>	<b>310,581.00</b>	<b>310,484.40</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,407,000.00	971,000.00	970,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	606,241.00	840,614.00	715,762.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,013,241.00	1,811,614.00	1,685,762.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.88%	23.33%	21.72%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>450,347.64</b>	<b>310,581.00</b>	<b>310,484.40</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

Forest Reserve funds are subject to reauthorization annually.

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(240,399.00)	(444,988.00)	85.1%	204,589.00	Not Met
1st Subsequent Year (2024-25)	(1,192,603.00)	(228,384.00)	-80.8%	(964,219.00)	Not Met
2nd Subsequent Year (2025-26)	(1,208,551.00)	(234,151.00)	-80.6%	(974,400.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	411,053.00	411,053.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	111,053.00	111,053.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	111,053.00	111,053.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

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

In 2023-24, contributions increased as a result of balancing Universal Prekinder (UPK) Planning & Implementation Grant Pgm- Early Education Teacher Dev Grant. Reduced in 2024-25 and 2025-26 as a result of balancing revenues and expenditures in all years.

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

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



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

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

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund		49,177
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>49,177</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	45,628	49,177	49,177	49,177
Other Long-term Commitments (continued):				

Total Annual Payments:	45,628	49,177	49,177	49,177
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increases to payments for compensated absences will be funded by general fund revenues or fund balance.

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

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

Yes

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

No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	304,040.00	348,770.00
b. OPEB plan(s) fiduciary net position (if applicable)	304,040.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	348,770.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2022

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

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	304,040.00	348,770.00
1st Subsequent Year (2024-25)	240,423.00	348,770.00
2nd Subsequent Year (2025-26)	240,423.00	348,770.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	240,423.00	0.00
2nd Subsequent Year (2025-26)	240,423.00	0.00

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

Current Year (2023-24)	35,072.00	37,624.00
1st Subsequent Year (2024-25)	35,072.00	37,624.00
2nd Subsequent Year (2025-26)	35,072.00	37,624.00

d. Number of retirees receiving OPEB benefits

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

4. Comments:



**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- 
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- 

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.9	30.9	27.9	27.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Feb 13, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 13, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jan 31, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

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

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

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

Yes	Yes	Yes
472,782	472,782	472,782
0.0%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

Yes
-----

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

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If Yes, explain the nature of the new costs:

\$4,000 one-time per FTE, prorated for partial FTE employees; On schedule increases of 2%
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
	26,192	26,514
1.2%	1.2%	1.2%

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

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

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

No	Yes	No
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	28.1	26.1	26.1	26.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes
-----

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

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

If No, complete questions 6 and 7.

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

No
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If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb 13, 2024
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Feb 13, 2024
--------------

If Yes, date of Superintendent and CBO certification:

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

Yes
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If Yes, date of budget revision board adoption:

Jan 31, 2024
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4. Period covered by the agreement:

Begin Date: Jul 31, 2023

End Date: Jun 30, 2024

5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	214,909	214,909	214,909
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

\$4,000 one-time per FTE, prorated for partial FTE employees; On schedule increases of 2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		20,370	20,883
3. Percent change in step & column over prior year	2.5%	2.5%	2.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

N/A
-----

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions		3.0	3.0	3.0

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a
-----

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

If Yes, complete questions 3 and 4.

n/a
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Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

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

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

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1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year


**S9. Status of Other Funds**

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

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

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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End of School District Second Interim Criteria and Standards Review

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**Sierra County Office of Education  
2023-24 2nd Interim Report  
General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	1,616,510	-	1,616,510
Property Taxes & Misc. Local	78,800	-	78,800
Total General Purpose	1,695,310	-	1,695,310
Federal Revenues	-	181,513	181,513
Other State Revenues	4,951	1,087,795	1,092,746
Other Local Revenues	484,360	87,332	571,692
<b>TOTAL - REVENUES</b>	<b>2,184,621</b>	<b>1,356,640</b>	<b>3,541,261</b>
<b>EXPENDITURES</b>			
Certificated Salaries	401,165	349,153	750,318
Classified Salaries	411,651	282,016	693,667
Employee Benefits (All)	416,463	360,656	777,119
Books & Supplies	33,505	96,187	129,692
Other Operating Expenses (Services)	433,092	886,250	1,319,342
Capital Outlay	110,000	102,863	212,863
Other Outgo	24,428	25,000	49,428
Direct Support/Indirect Costs	(156,887)	134,099	(22,788)
<b>TOTAL - EXPENDITURES</b>	<b>1,673,417</b>	<b>2,236,224</b>	<b>3,909,641</b>
<b>EXCESS (DEFICIENCY)</b>	<b>511,204</b>	<b>(879,584)</b>	<b>(368,380)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In		-	-
Transfers (Out)	46,000	-	46,000
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(334,301)	334,301	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(288,301)</b>	<b>334,301</b>	<b>46,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>222,903</b>	<b>(545,283)</b>	<b>(322,380)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	6,123,018	840,569	6,963,587
<b>Ending Balance, June 30</b>	<b>6,345,921</b>	<b>295,286</b>	<b>6,641,207</b>

Sierra County Office of Education  
Second Interim 2023-24 Budget and Multi-Year Projection

	Second Interim 2023-24				Projection 2024-25				Projection 2025-26		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>											
General Purpose	1,695,310	0	1,695,310	1	1,695,310	0	1,695,310	1	1,695,310	0	1,695,310
Federal Revenue	0	181,513	181,513		0	181,513	181,513		0	181,513	181,513
State Revenue	4,951	1,087,795	1,092,746		4,951	1,075,137	1,080,088		4,951	1,075,137	1,080,088
Local Revenue	484,360	87,332	571,692		427,329	87,332	514,661		427,329	87,332	514,661
<b>Total Revenue</b>	<b>2,184,621</b>	<b>1,356,640</b>	<b>3,541,261</b>		<b>2,127,590</b>	<b>1,343,982</b>	<b>3,471,572</b>		<b>2,127,590</b>	<b>1,343,982</b>	<b>3,471,572</b>
<b>Expenditures</b>											
Certificated Salaries	401,165	349,153	750,318	2	406,139	353,453	759,592		411,139	357,853	768,992
Classified Salaries	411,651	282,016	693,667	2	425,524	291,516	717,040		439,824	301,316	741,140
Benefits	416,463	360,656	777,119	2	427,912	368,616	796,528		439,696	375,469	815,164
Books and Supplies	33,505	96,187	129,692		33,505	96,187	129,692		33,505	96,187	129,692
Other Services & Oper. Expenses	433,092	886,250	1,319,342		433,092	623,595	1,056,687		433,092	328,309	761,401
Capital Outlay	110,000	102,863	212,863		110,000	102,863	212,863		110,000	102,863	212,863
Other Outgo 7xxx	24,428	25,000	49,428		24,428	25,000	49,428		24,428	25,000	49,428
Transfer of Indirect 73xx	(156,887)	134,099	(22,788)		(156,887)	134,099	(22,788)		(156,887)	134,099	(22,788)
<b>Total Expenditures</b>	<b>1,673,417</b>	<b>2,236,224</b>	<b>3,909,641</b>		<b>1,703,713</b>	<b>1,995,329</b>	<b>3,699,042</b>		<b>1,734,797</b>	<b>1,721,096</b>	<b>3,455,893</b>
Deficit/Surplus	511,204	(879,584)	(368,380)		423,877	(651,347)	(227,470)		392,793	(377,114)	15,679
Other Sources/Transfers In	46,000	0	46,000		46,000	0	46,000		46,000	0	46,000
Transfers out	0	0	0		0	0	0		0	0	0
Contributions to Restricted	(334,301)	334,301	0	3	(356,061)	356,061	0	3	(377,114)	377,114	0
<b>Net increase (decrease) in Fund Balance</b>	<b>222,903</b>	<b>(545,283)</b>	<b>(322,380)</b>		<b>113,816</b>	<b>(295,286)</b>	<b>(181,470)</b>		<b>61,679</b>	<b>0</b>	<b>61,679</b>
Beginning Balance	6,123,018	840,569	6,963,587		6,345,921	295,286	6,641,207		6,459,737	0	6,459,737
<b>Ending Balance</b>	<b>6,345,921</b>	<b>295,286</b>	<b>6,641,207</b>		<b>6,459,737</b>	<b>0</b>	<b>6,459,737</b>		<b>6,521,417</b>	<b>0</b>	<b>6,521,417</b>
Revolving/Stores/Prepays	3,400		3,400		3,400		3,400		3,400		3,400
Reserve for Econ Uncertainty (13.5%)	528,000		528,000		499,000		499,000		467,000		467,000
Restricted Programs		295,286	295,286		0	0	0		0	0	0
Assignments	388,139		388,139		62,794		62,794		62,794		62,794
<b>Unappropriated Fund Balance</b>	<b>5,426,382</b>	<b>0</b>	<b>5,426,382</b>		<b>5,894,543</b>	<b>0</b>	<b>5,894,543</b>		<b>5,988,223</b>	<b>0</b>	<b>5,988,223</b>
<i>Unappropriated Percent</i>			<b>138.8%</b>				<b>159.4%</b>				<b>173.3%</b>

Sierra County Office of Education  
Second Interim 2023-24 Budget and Multi-Year Projection

<sup>1</sup> LCFF assumed flat as COE COLA not certain and no change in ADA anticipated

<sup>2</sup> Projections include step increases, and estimated increases in annual state pension adjustments for both STRS & PERS, plus adjusted statutory benefits based on changes to salaries. One-time salary increases in current year removed in future

<sup>3</sup> Adjusted contributions related to the projected salary, step and pension increases of special education costs.

**Sierra COE**  
**Changes Since Last Report**

	First Interim 2023-24			Second Interim 2023-24			Change Since First Interim			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	1,695,310	0	1,695,310	1,695,310	0	1,695,310	0	0	0	
Federal Revenue	0	181,513	181,513	0	181,513	181,513	0	0	0	
State Revenue	7,116	1,090,137	1,097,253	4,951	1,087,795	1,092,746	(2,165)	(2,342)	(4,507)	
Local Revenue	420,000	9,000	429,000	484,360	87,332	571,692	64,360	78,332	142,692	1
<b>Total Revenue</b>	<b>2,122,426</b>	<b>1,280,650</b>	<b>3,403,076</b>	<b>2,184,621</b>	<b>1,356,640</b>	<b>3,541,261</b>	<b>62,195</b>	<b>75,990</b>	<b>138,185</b>	
<b>Expenditures</b>										
Certificated Salaries	378,032	331,423	709,455	401,165	349,153	750,318	23,133	17,730	40,863	2
Classified Salaries	458,095	300,986	759,081	411,651	282,016	693,667	(46,444)	(18,970)	(65,414)	2
Benefits	474,455	376,576	851,031	416,463	360,656	777,119	(57,992)	(15,920)	(73,912)	2
Books and Supplies	31,176	164,884	196,060	33,505	96,187	129,692	2,329	(68,697)	(66,368)	3
Other Services & Oper. Expenses	410,789	936,042	1,346,831	433,092	886,250	1,319,342	22,303	(49,792)	(27,489)	3
Capital Outlay	110,000	102,863	212,863	110,000	102,863	212,863	0	0	0	
Other Outgo 7xxx	24,428	25,000	49,428	24,428	25,000	49,428	0	0	0	
Transfer of Indirect 73xx	(113,329)	113,329	0	(156,887)	134,099	(22,788)	(43,558)	20,770	(22,788)	3
<b>Total Expenditures</b>	<b>1,773,646</b>	<b>2,351,103</b>	<b>4,124,749</b>	<b>1,673,417</b>	<b>2,236,224</b>	<b>3,909,641</b>	<b>(100,229)</b>	<b>(114,879)</b>	<b>(215,108)</b>	
Deficit/Surplus	348,780	(1,070,453)	(721,673)	511,204	(879,584)	(368,380)	162,424	190,869	353,293	
Other Sources/(uses)	71,908	0	71,908	46,000	0	46,000	(25,908)	0	(25,908)	
Transfers in/(out)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(229,884)	229,884	0	(334,301)	334,301	0	(104,417)	104,417	0	4
<b>Net increase (decrease) in Fund Balance</b>	<b>190,804</b>	<b>(840,569)</b>	<b>(649,765)</b>	<b>222,903</b>	<b>(545,283)</b>	<b>(322,380)</b>	<b>32,099</b>	<b>295,286</b>	<b>327,385</b>	
Beginning Balance	6,123,018	840,569	6,963,587	6,123,018	840,569	6,963,587	0	0	0	
<b>Ending Balance</b>	<b>6,313,822</b>	<b>0</b>	<b>6,313,822</b>	<b>6,345,921</b>	<b>295,286</b>	<b>6,641,207</b>	<b>32,099</b>	<b>295,286</b>	<b>327,385</b>	
Revolving/Stores/Prepays	4,500	0	4,500	3,400	0	3,400	(1,100)	0	(1,100)	
Reserve for Econ Uncertainty (4%)	160,000	0	160,000	528,000	0	528,000	368,000	0	368,000	
Restricted Programs	0	0	0	0	295,286	295,286	0	295,286	295,286	
Commitments - OPEB	0	0	0	388,139	0	388,139	388,139	0	388,139	
<b>Unappropriated Fund Balance</b>	<b>6,149,322</b>	<b>0</b>	<b>6,149,322</b>	<b>5,426,382</b>	<b>0</b>	<b>5,426,382</b>	<b>(722,940)</b>	<b>0</b>	<b>(722,940)</b>	
<i>Unappropriated Percent</i>			<b>149.1%</b>			<b>138.8%</b>			<b>336.1%</b>	

Notes:

- <sup>1</sup> Additional local revenues since first interim
- <sup>2</sup> Reflects salary settlements, net of balancing budget to position control, removing vacancy savings
- <sup>3</sup> Balanced restricted revenue to award letters and adjusted expenditures to be within the funding sources
- <sup>4</sup> Increased contribution to cover salary increases and spending over budget.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,561,264.00	1,695,310.00	1,795,778.03	1,695,310.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,564.00	7,116.00	2,612.51	4,951.00	(2,165.00)	-30.4%
4) Other Local Revenue		8600-8799	420,000.00	420,000.00	87,088.82	484,360.00	64,360.00	15.3%
5) TOTAL, REVENUES			1,987,828.00	2,122,426.00	1,885,479.36	2,184,621.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	378,032.00	378,032.00	158,613.25	401,165.00	(23,133.00)	-6.1%
2) Classified Salaries		2000-2999	458,095.00	458,095.00	212,187.46	411,651.00	46,444.00	10.1%
3) Employee Benefits		3000-3999	474,846.00	474,455.00	228,747.86	416,463.00	57,992.00	12.2%
4) Books and Supplies		4000-4999	13,064.00	31,176.00	10,160.59	33,505.00	(2,329.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	405,789.00	410,789.00	168,804.60	433,092.00	(22,303.00)	-5.4%
6) Capital Outlay		6000-6999	35,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	17,289.41	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(98,158.00)	(113,329.00)	0.00	(156,887.00)	43,558.00	-38.4%
9) TOTAL, EXPENDITURES			1,691,096.00	1,773,646.00	795,803.17	1,673,417.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			296,732.00	348,780.00	1,089,676.19	511,204.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(229,884.00)	(229,884.00)	0.00	(334,301.00)	(104,417.00)	45.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(169,697.00)	(157,976.00)	17,289.41	(288,301.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			127,035.00	190,804.00	1,106,965.60	222,903.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	6,123,018.00		6,123,018.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,123,018.00		6,123,018.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,123,018.00		6,123,018.00		
2) Ending Balance, June 30 (E + F1e)			127,035.00	6,313,822.00		6,345,921.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		3,400.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	62,794.00	62,794.00		70,547.00		
OPEB	0000	9760	62,794.00					
OPEB	0000	9760		62,794.00				
OPEB	0000	9760				70,547.00		
d) Assigned								
Other Assignments		9780	0.00	393,015.00		317,592.00		
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	410,000.00	555,000.00		528,000.00		
Unassigned/Unappropriated Amount		9790	(346,259.00)	5,302,513.00		5,426,382.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,482,464.00	1,399,876.00	1,640,200.00	1,399,876.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	216,634.00	108,317.00	216,634.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	47,261.03	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,561,264.00	1,695,310.00	1,795,778.03	1,695,310.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,561,264.00	1,695,310.00	1,795,778.03	1,695,310.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	1,045.00	1,045.00	(2,455.00)	-70.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,616.00	1,490.01	3,616.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	77.50	290.00	290.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,564.00</b>	<b>7,116.00</b>	<b>2,612.51</b>	<b>4,951.00</b>	<b>(2,165.00)</b>	<b>-30.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	62,030.75	102,031.00	57,031.00	126.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	22,190.83	368,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	7,000.00	2,867.24	14,329.00	7,329.00	104.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			420,000.00	420,000.00	87,088.82	484,360.00	64,360.00	15.3%
<b>TOTAL, REVENUES</b>			1,987,828.00	2,122,426.00	1,885,479.36	2,184,621.00	62,195.00	2.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	214,854.00	214,854.00	73,514.81	230,865.00	(16,011.00)	-7.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	1,600.00	(1,600.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	163,178.00	163,178.00	85,098.44	168,700.00	(5,522.00)	-3.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			378,032.00	378,032.00	158,613.25	401,165.00	(23,133.00)	-6.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,386.00	17,386.00	6,906.34	36,972.00	(19,586.00)	-112.7%
Classified Support Salaries		2200	33,707.00	33,707.00	2,118.03	78,170.00	(44,463.00)	-131.9%
Classified Supervisors' and Administrators' Salaries		2300	160,092.00	160,092.00	71,882.83	72,185.00	87,907.00	54.9%
Clerical, Technical and Office Salaries		2400	246,910.00	246,910.00	131,280.26	224,324.00	22,586.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			458,095.00	458,095.00	212,187.46	411,651.00	46,444.00	10.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	72,204.00	71,822.00	30,082.10	76,014.00	(4,192.00)	-5.8%
PERS		3201-3202	130,443.00	130,443.00	59,992.39	102,249.00	28,194.00	21.6%
OASDI/Medicare/Alternative		3301-3302	41,860.00	41,861.00	18,243.05	38,862.00	2,999.00	7.2%
Health and Welfare Benefits		3401-3402	177,282.00	177,282.00	89,640.51	150,766.00	26,516.00	15.0%
Unemployment Insurance		3501-3502	4,260.00	4,252.00	395.76	1,064.00	3,188.00	75.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	33,108.00	33,106.00	14,705.57	31,819.00	1,287.00	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	15,689.00	15,688.48	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>474,846.00</b>	<b>474,455.00</b>	<b>228,747.86</b>	<b>416,463.00</b>	<b>57,992.00</b>	<b>12.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,850.00	22,176.00	7,235.70	24,505.00	(2,329.00)	-10.5%
Noncapitalized Equipment		4400	3,214.00	9,000.00	2,924.89	9,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,064.00</b>	<b>31,176.00</b>	<b>10,160.59</b>	<b>33,505.00</b>	<b>(2,329.00)</b>	<b>-7.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	17,000.00	7,338.10	20,674.00	(3,674.00)	-21.6%
Dues and Memberships		5300	31,000.00	31,000.00	21,409.52	29,125.00	1,875.00	6.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	1,291.82	1,373.00	5,627.00	80.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	670.63	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	339,289.00	339,289.00	131,665.52	365,420.00	(26,131.00)	-7.7%
Communications		5900	15,000.00	15,000.00	6,429.01	15,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>405,789.00</b>	<b>410,789.00</b>	<b>168,804.60</b>	<b>433,092.00</b>	<b>(22,303.00)</b>	<b>-5.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>110,000.00</b>	<b>0.00</b>	<b>110,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	17,289.41	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	17,289.41	24,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(98,158.00)	(113,329.00)	0.00	(132,776.00)	19,447.00	-17.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(24,111.00)	24,111.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(98,158.00)	(113,329.00)	0.00	(156,887.00)	43,558.00	-38.4%
TOTAL, EXPENDITURES			1,691,096.00	1,773,646.00	795,803.17	1,673,417.00	100,229.00	5.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(229,884.00)	(229,884.00)	0.00	(334,301.00)	(104,417.00)	45.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(229,884.00)	(229,884.00)	0.00	(334,301.00)	(104,417.00)	45.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(169,697.00)	(157,976.00)	17,289.41	(288,301.00)	(130,325.00)	82.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,124.00	181,513.00	0.00	181,513.00	0.00	0.0%
3) Other State Revenue		8300-8599	925,911.00	1,090,137.00	2,574.14	1,087,795.00	(2,342.00)	-0.2%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	236,863.73	87,332.00	78,332.00	870.4%
5) TOTAL, REVENUES			1,110,035.00	1,280,650.00	239,437.87	1,356,640.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	323,923.00	331,423.00	161,927.04	349,153.00	(17,730.00)	-5.3%
2) Classified Salaries		2000-2999	299,759.00	300,986.00	108,037.71	282,016.00	18,970.00	6.3%
3) Employee Benefits		3000-3999	356,726.00	376,576.00	129,689.49	360,656.00	15,920.00	4.2%
4) Books and Supplies		4000-4999	20,917.00	164,884.00	26,663.43	97,508.00	67,376.00	40.9%
5) Services and Other Operating Expenditures		5000-5999	215,436.00	936,042.00	163,392.99	886,252.00	49,790.00	5.3%
6) Capital Outlay		6000-6999	0.00	102,863.00	13,530.00	102,863.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,158.00	113,329.00	0.00	132,776.00	(19,447.00)	-17.2%
9) TOTAL, EXPENDITURES			1,339,919.00	2,351,103.00	603,240.66	2,236,224.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(229,884.00)	(1,070,453.00)	(363,802.79)	(879,584.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	229,884.00	229,884.00	0.00	334,301.00	104,417.00	45.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			229,884.00	229,884.00	0.00	334,301.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(840,569.00)	(363,802.79)	(545,283.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	840,569.00		840,569.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	840,569.00		840,569.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	840,569.00		840,569.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		295,286.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		295,286.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,411.00	114,411.00	0.00	114,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	40,713.00	40,713.00	0.00	40,713.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	26,389.00	0.00	26,389.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>175,124.00</b>	<b>181,513.00</b>	<b>0.00</b>	<b>181,513.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	646,955.00	646,955.00	0.00	646,955.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,300.00	1,470.00	998.29	1,470.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	148,924.00	0.00	148,924.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	292,788.00	1,575.85	290,446.00	(2,342.00)	-0.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>925,911.00</b>	<b>1,090,137.00</b>	<b>2,574.14</b>	<b>1,087,795.00</b>	<b>(2,342.00)</b>	<b>-0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,000.00	9,000.00	236,863.73	87,332.00	78,332.00	870.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,000.00</b>	<b>9,000.00</b>	<b>236,863.73</b>	<b>87,332.00</b>	<b>78,332.00</b>	<b>870.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,110,035.00</b>	<b>1,280,650.00</b>	<b>239,437.87</b>	<b>1,356,640.00</b>	<b>75,990.00</b>	<b>5.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	210,839.00	218,339.00	102,237.88	238,059.00	(19,720.00)	-9.0%
Certificated Pupil Support Salaries		1200	35,927.00	35,927.00	20,991.06	35,927.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,157.00	77,157.00	38,698.10	75,167.00	1,990.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>323,923.00</b>	<b>331,423.00</b>	<b>161,927.04</b>	<b>349,153.00</b>	<b>(17,730.00)</b>	<b>-5.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	185,073.00	185,073.00	81,163.83	170,914.00	14,159.00	7.7%
Classified Support Salaries		2200	79,926.00	81,153.00	23,367.84	76,342.00	4,811.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	14,760.00	14,760.00	3,506.04	14,760.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>299,759.00</b>	<b>300,986.00</b>	<b>108,037.71</b>	<b>282,016.00</b>	<b>18,970.00</b>	<b>6.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	128,589.00	130,022.00	28,278.02	127,337.00	2,685.00	2.1%
PERS		3201-3202	67,398.00	67,725.00	23,105.64	60,872.00	6,853.00	10.1%
OASDI/Medicare/Alternative		3301-3302	26,860.00	27,063.00	9,906.68	25,749.00	1,314.00	4.9%
Health and Welfare Benefits		3401-3402	106,163.00	123,699.00	57,792.58	121,054.00	2,645.00	2.1%
Unemployment Insurance		3501-3502	3,117.00	3,121.00	195.40	1,079.00	2,042.00	65.4%
Workers' Compensation		3601-3602	24,599.00	24,946.00	10,411.17	24,565.00	381.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			356,726.00	376,576.00	129,689.49	360,656.00	15,920.00	4.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	7,551.00	0.00	7,551.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,617.00	145,909.00	25,249.42	79,295.00	66,614.00	45.7%
Noncapitalized Equipment		4400	0.00	11,424.00	1,414.01	10,662.00	762.00	6.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			20,917.00	164,884.00	26,663.43	97,508.00	67,376.00	40.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	13,638.00	15,175.00	2,417.73	15,438.00	(263.00)	-1.7%
Dues and Memberships		5300	1,798.00	2,598.00	2,187.94	3,160.00	(562.00)	-21.6%
Insurance		5400-5450	25,000.00	25,000.00	17,558.52	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	3,561.47	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,000.00	836,269.00	137,218.39	785,361.00	50,908.00	6.1%
Communications		5900	1,000.00	1,000.00	448.94	1,293.00	(293.00)	-29.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			215,436.00	936,042.00	163,392.99	886,252.00	49,790.00	5.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	92,863.00	13,530.00	92,863.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	102,863.00	13,530.00	102,863.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	98,158.00	113,329.00	0.00	132,776.00	(19,447.00)	-17.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,158.00	113,329.00	0.00	132,776.00	(19,447.00)	-17.2%
TOTAL, EXPENDITURES			1,339,919.00	2,351,103.00	603,240.66	2,236,224.00	114,879.00	4.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	229,884.00	229,884.00	0.00	334,301.00	104,417.00	45.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			229,884.00	229,884.00	0.00	334,301.00	104,417.00	45.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			229,884.00	229,884.00	0.00	334,301.00	(104,417.00)	-45.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,561,264.00	1,695,310.00	1,795,778.03	1,695,310.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,124.00	181,513.00	0.00	181,513.00	0.00	0.0%
3) Other State Revenue		8300-8599	932,475.00	1,097,253.00	5,186.65	1,092,746.00	(4,507.00)	-0.4%
4) Other Local Revenue		8600-8799	429,000.00	429,000.00	323,952.55	571,692.00	142,692.00	33.3%
5) TOTAL, REVENUES			3,097,863.00	3,403,076.00	2,124,917.23	3,541,261.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	701,955.00	709,455.00	320,540.29	750,318.00	(40,863.00)	-5.8%
2) Classified Salaries		2000-2999	757,854.00	759,081.00	320,225.17	693,667.00	65,414.00	8.6%
3) Employee Benefits		3000-3999	831,572.00	851,031.00	358,437.35	777,119.00	73,912.00	8.7%
4) Books and Supplies		4000-4999	33,981.00	196,060.00	36,824.02	131,013.00	65,047.00	33.2%
5) Services and Other Operating Expenditures		5000-5999	621,225.00	1,346,831.00	332,197.59	1,319,344.00	27,487.00	2.0%
6) Capital Outlay		6000-6999	35,000.00	212,863.00	13,530.00	212,863.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	17,289.41	49,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	(24,111.00)	24,111.00	New
9) TOTAL, EXPENDITURES			3,031,015.00	4,124,749.00	1,399,043.83	3,909,641.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,848.00	(721,673.00)	725,873.40	(368,380.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,187.00	71,908.00	17,289.41	46,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			127,035.00	(649,765.00)	743,162.81	(322,380.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	6,963,587.00		6,963,587.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,963,587.00		6,963,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,963,587.00		6,963,587.00		
2) Ending Balance, June 30 (E + F1e)			127,035.00	6,313,822.00		6,641,207.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		295,286.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	62,794.00	62,794.00		70,547.00		
OPEB	0000	9760	62,794.00	62,794.00				
OPEB	0000	9760				70,547.00		
OPEB	0000	9760						
d) Assigned								
Other Assignments		9780	0.00	393,015.00		317,592.00		
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	410,000.00	555,000.00		528,000.00		
Unassigned/Unappropriated Amount		9790	(346,259.00)	5,302,513.00		5,426,382.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,482,464.00	1,399,876.00	1,640,200.00	1,399,876.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	216,634.00	108,317.00	216,634.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	47,261.03	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,561,264.00	1,695,310.00	1,795,778.03	1,695,310.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,561,264.00</b>	<b>1,695,310.00</b>	<b>1,795,778.03</b>	<b>1,695,310.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,411.00	114,411.00	0.00	114,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	40,713.00	40,713.00	0.00	40,713.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	26,389.00	0.00	26,389.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>175,124.00</b>	<b>181,513.00</b>	<b>0.00</b>	<b>181,513.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	646,955.00	646,955.00	0.00	646,955.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	1,045.00	1,045.00	(2,455.00)	-70.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	4,364.00	5,086.00	2,488.30	5,086.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	148,924.00	0.00	148,924.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	292,788.00	1,653.35	290,736.00	(2,052.00)	-0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>932,475.00</b>	<b>1,097,253.00</b>	<b>5,186.65</b>	<b>1,092,746.00</b>	<b>(4,507.00)</b>	<b>-0.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	62,030.75	102,031.00	57,031.00	126.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Interagency Services		8677	368,000.00	368,000.00	22,190.83	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,000.00	16,000.00	239,730.97	101,661.00	85,661.00	535.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>429,000.00</b>	<b>429,000.00</b>	<b>323,952.55</b>	<b>571,692.00</b>	<b>142,692.00</b>	<b>33.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,097,863.00</b>	<b>3,403,076.00</b>	<b>2,124,917.23</b>	<b>3,541,261.00</b>	<b>138,185.00</b>	<b>4.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	425,693.00	433,193.00	175,752.69	468,924.00	(35,731.00)	-8.2%
Certificated Pupil Support Salaries		1200	35,927.00	35,927.00	20,991.06	37,527.00	(1,600.00)	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	240,335.00	240,335.00	123,796.54	243,867.00	(3,532.00)	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>701,955.00</b>	<b>709,455.00</b>	<b>320,540.29</b>	<b>750,318.00</b>	<b>(40,863.00)</b>	<b>-5.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	202,459.00	202,459.00	88,070.17	207,886.00	(5,427.00)	-2.7%
Classified Support Salaries		2200	113,633.00	114,860.00	25,485.87	154,512.00	(39,652.00)	-34.5%
Classified Supervisors' and Administrators' Salaries		2300	180,092.00	180,092.00	71,882.83	92,185.00	87,907.00	48.8%
Clerical, Technical and Office Salaries		2400	246,910.00	246,910.00	131,280.26	224,324.00	22,586.00	9.1%
Other Classified Salaries		2900	14,760.00	14,760.00	3,506.04	14,760.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>757,854.00</b>	<b>759,081.00</b>	<b>320,225.17</b>	<b>693,667.00</b>	<b>65,414.00</b>	<b>8.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	200,793.00	201,844.00	58,360.12	203,351.00	(1,507.00)	-0.7%
PERS		3201-3202	197,841.00	198,168.00	83,098.03	163,121.00	35,047.00	17.7%
OASDI/Medicare/Alternative		3301-3302	68,720.00	68,924.00	28,149.73	64,611.00	4,313.00	6.3%
Health and Welfare Benefits		3401-3402	283,445.00	300,981.00	147,433.09	271,820.00	29,161.00	9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	7,377.00	7,373.00	591.16	2,143.00	5,230.00	70.9%
Workers' Compensation		3601-3602	57,707.00	58,052.00	25,116.74	56,384.00	1,668.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	15,689.00	15,688.48	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>831,572.00</b>	<b>851,031.00</b>	<b>358,437.35</b>	<b>777,119.00</b>	<b>73,912.00</b>	<b>8.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	7,551.00	0.00	7,551.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	29,467.00	168,085.00	32,485.12	103,800.00	64,285.00	38.2%
Noncapitalized Equipment		4400	3,214.00	20,424.00	4,338.90	19,662.00	762.00	3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,981.00</b>	<b>196,060.00</b>	<b>36,824.02</b>	<b>131,013.00</b>	<b>65,047.00</b>	<b>33.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	25,638.00	32,175.00	9,755.83	36,112.00	(3,937.00)	-12.2%
Dues and Memberships		5300	32,798.00	33,598.00	23,597.46	32,285.00	1,313.00	3.9%
Insurance		5400-5450	25,000.00	25,000.00	17,558.52	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,000.00	22,000.00	4,853.29	16,373.00	5,627.00	25.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	2,500.00	670.63	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	458,289.00	1,175,558.00	268,883.91	1,150,781.00	24,777.00	2.1%
Communications		5900	16,000.00	16,000.00	6,877.95	16,293.00	(293.00)	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>621,225.00</b>	<b>1,346,831.00</b>	<b>332,197.59</b>	<b>1,319,344.00</b>	<b>27,487.00</b>	<b>2.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	142,863.00	13,530.00	142,863.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>212,863.00</b>	<b>13,530.00</b>	<b>212,863.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	17,289.41	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,428.00	49,428.00	17,289.41	49,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(24,111.00)	24,111.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	(24,111.00)	24,111.00	New
TOTAL, EXPENDITURES			3,031,015.00	4,124,749.00	1,399,043.83	3,909,641.00	215,108.00	5.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,187.00	71,908.00	17,289.41	46,000.00	(25,908.00)	-36.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,187.00	71,908.00	17,289.41	46,000.00	25,908.00	36.0%

Resource	Description	2023-24 Projected Totals
6500	Special Education	181,024.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,085.00
6537	Special Ed: Learning Recovery Support	29,938.00
9010	Other Restricted Local	77,239.00
Total, Restricted Balance		295,286.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	303,125.00	303,373.00	149,085.00	303,373.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	2,000.00	36,474.50	57,816.00	55,816.00	2,790.8%
5) TOTAL, REVENUES			303,625.00	305,373.00	185,559.50	361,189.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	128,595.00	128,595.00	91,691.55	166,347.00	(37,752.00)	-29.4%
2) Classified Salaries		2000-2999	67,472.00	96,872.00	17,008.48	35,639.00	61,233.00	63.2%
3) Employee Benefits		3000-3999	92,183.00	113,849.00	43,263.08	88,179.00	25,670.00	22.5%
4) Books and Supplies		4000-4999	588.00	92,946.00	8,438.15	120,737.00	(27,791.00)	-29.9%
5) Services and Other Operating Expenditures		5000-5999	600.00	33,500.00	25,785.74	35,147.00	(1,647.00)	-4.9%
6) Capital Outlay		6000-6999	0.00	103,736.00	42,812.16	181,062.00	(77,326.00)	-74.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	24,111.00	(24,111.00)	New
9) TOTAL, EXPENDITURES			289,438.00	569,498.00	228,999.16	651,222.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,187.00	(264,125.00)	(43,439.66)	(290,033.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,187.00	25,908.00	0.00	0.00	25,908.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,187.00)	(25,908.00)	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(290,033.00)	(43,439.66)	(290,033.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	290,033.00		290,033.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	290,033.00		290,033.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	290,033.00		290,033.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	297,925.00	298,173.00	149,085.00	298,173.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			303,125.00	303,373.00	149,085.00	303,373.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	2,000.00	36,474.50	57,816.00	55,816.00	2,790.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	2,000.00	36,474.50	57,816.00	55,816.00	2,790.8%
TOTAL, REVENUES			303,625.00	305,373.00	185,559.50	361,189.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	12,500.00	12,500.00	27,194.67	53,569.00	(41,069.00)	-328.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,095.00	116,095.00	64,496.88	112,778.00	3,317.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,595.00	128,595.00	91,691.55	166,347.00	(37,752.00)	-29.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	3,572.00	3,572.00	0.00	3,572.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,900.00	93,300.00	17,008.48	32,067.00	61,233.00	65.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,472.00	96,872.00	17,008.48	35,639.00	61,233.00	63.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	29,762.00	29,762.00	12,409.72	30,898.00	(1,136.00)	-3.8%
PERS		3201-3202	18,218.00	26,062.00	4,537.85	9,246.00	16,816.00	64.5%
OASDI/Medicare/Alternative		3301-3302	7,027.00	9,276.00	4,074.20	7,946.00	1,330.00	14.3%
Health and Welfare Benefits		3401-3402	28,281.00	38,817.00	17,922.68	31,866.00	6,951.00	17.9%
Unemployment Insurance		3501-3502	981.00	865.00	107.61	222.00	643.00	74.3%
Workers' Compensation		3601-3602	7,914.00	9,067.00	4,211.02	8,001.00	1,066.00	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,183.00	113,849.00	43,263.08	88,179.00	25,670.00	22.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	588.00	54,946.00	8,438.15	82,737.00	(27,791.00)	-50.6%
Noncapitalized Equipment		4400	0.00	38,000.00	0.00	38,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			588.00	92,946.00	8,438.15	120,737.00	(27,791.00)	-29.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,500.00	1,409.94	3,375.00	125.00	3.6%
Dues and Memberships		5300	0.00	1,500.00	1,190.00	1,190.00	310.00	20.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	10,000.00	2,393.07	8,000.00	2,000.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,500.00	1,032.18	2,010.00	490.00	19.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	600.00	12,500.00	17,684.93	17,817.00	(5,317.00)	-42.5%
Communications		5900	0.00	3,500.00	2,075.62	2,755.00	745.00	21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600.00	33,500.00	25,785.74	35,147.00	(1,647.00)	-4.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	103,736.00	42,812.16	181,062.00	(77,326.00)	-74.5%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	103,736.00	42,812.16	181,062.00	(77,326.00)	-74.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	24,111.00	(24,111.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	24,111.00	(24,111.00)	New
TOTAL, EXPENDITURES			289,438.00	569,498.00	228,999.16	651,222.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,187.00	25,908.00	0.00	0.00	25,908.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,187.00	25,908.00	0.00	0.00	25,908.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			(14,187.00)	(25,908.00)	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	115,262.71	308,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	115,262.71	308,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	262,000.00	262,000.00	97,973.30	262,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,000.00	262,000.00	97,973.30	262,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			46,000.00	46,000.00	17,289.41	46,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	17,289.41	46,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	(17,289.41)	(46,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	46,000.00	46,000.00	17,289.41	46,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	262,000.00	262,000.00	97,973.30	262,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	115,262.71	308,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	115,262.71	308,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	262,000.00	262,000.00	97,973.30	262,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	97,973.30	262,000.00	0.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	97,973.30	262,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	17,289.41	46,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	17,289.41	46,000.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	393.66	393.66	393.66	393.66	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	393.66	393.66	393.66	393.66	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	13.67	13.67	13.67	13.67	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	13.67	13.67	13.67	13.67	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	407.33	407.33	407.33	407.33	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	13.67	13.67	13.67	13.67	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	13.67	13.67	13.67	13.67	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	13.67	13.67	13.67	13.67	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	15.99	15.99	15.99	15.99	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January								
A. BEGINNING CASH			4,546,693.86	4,865,312.07	5,033,885.71	5,082,237.65	5,073,694.39	4,590,170.81	4,722,354.39	4,737,382.84
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		504,244.00	109,893.00	251,967.00	197,808.00	197,808.00	251,966.00	234,831.00	234,831.00
Property Taxes	8020-8079		0.00	0.00	0.00	1,912.58	0.00	45,348.45	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		34,593.50	0.00	0.00	1,393.01	1,045.00	0.00	(31,844.86)	45,896.00
Other Local Revenue	8600-8799		8,391.37	185,211.09	20,211.55	34,218.14	8,900.88	67,019.52	7,000.00	(148,487.28)
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			547,228.87	295,104.09	272,178.55	235,331.73	207,753.88	364,333.97	209,986.14	132,239.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		29,614.06	24,918.12	51,377.95	49,608.50	49,953.48	57,128.76	57,939.42	109,119.09
Classified Salaries	2000-2999		28,845.46	37,398.09	52,998.30	53,302.09	53,244.49	54,506.63	39,930.11	88,934.92
Employee Benefits	3000-3999		30,407.07	32,570.76	72,108.76	56,162.44	57,506.91	55,952.31	53,729.10	71,935.44
Books and Supplies	4000-4999		(.94)	1,988.66	6,837.69	3,825.60	10,568.94	10,153.48	3,450.59	11,886.99
Services	5000-5999		78,609.35	10,085.11	28,355.39	57,558.40	66,186.86	56,069.85	35,332.63	14,111.29
Capital Outlay	6000-6999		0.00	13,530.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		17,289.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			184,764.41	120,490.74	211,678.09	220,457.03	237,460.68	233,811.03	190,381.85	295,987.73
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	(17,918.26)	(2,218.00)	(10,052.00)	(24,285.96)	(453,417.72)	0.00	(6,353.84)	(158,532.28)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	(17,918.26)	(2,218.00)	(10,052.00)	(24,285.96)	(453,417.72)	0.00	(6,353.84)	(158,532.28)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	25,927.99	3,821.71	2,096.52	(868.00)	399.06	(1,660.64)	(1,778.00)	564.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	25,927.99	3,821.71	2,096.52	(868.00)	399.06	(1,660.64)	(1,778.00)	564.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(43,846.25)	(6,039.71)	(12,148.52)	(23,417.96)	(453,816.78)	1,660.64	(4,575.84)	(159,096.28)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			318,618.21	168,573.64	48,351.94	(8,543.26)	(483,523.58)	132,183.58	15,028.45	(322,844.29)
<b>F. ENDING CASH (A + E)</b>			4,865,312.07	5,033,885.71	5,082,237.65	5,073,694.39	4,590,170.81	4,722,354.39	4,737,382.84	4,414,538.55
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January							
A. BEGINNING CASH		4,414,538.55	4,395,569.11	4,347,768.22	4,273,421.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	288,989.00	234,831.00	234,831.00	234,831.00	(1,360,320.00)	0.00	1,616,510.00	1,616,510.00
Property Taxes	8020-8079	0.00	0.00	0.00	31,538.97	0.00	0.00	78,800.00	78,800.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	181,513.00	0.00	181,513.00	181,513.00
Other State Revenue	8300-8599	(36,332.00)	0.00	0.00	0.00	1,077,995.35	0.00	1,092,746.00	1,092,746.00
Other Local Revenue	8600-8799	7,000.00	7,000.00	7,000.00	5,000.25	363,226.48	0.00	571,692.00	571,692.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	46,000.00	0.00	46,000.00	46,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		259,657.00	241,831.00	241,831.00	271,370.22	308,414.83	0.00	3,587,261.00	3,587,261.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	72,623.99	81,447.80	90,211.21	76,375.62	0.00	0.00	750,318.01	750,318.00
Classified Salaries	2000-2999	52,810.02	54,534.93	51,308.37	53,876.45	71,977.14	0.00	693,667.00	693,667.00
Employee Benefits	3000-3999	65,652.75	67,546.16	64,004.40	66,302.49	83,240.41	0.00	777,119.00	777,119.00
Books and Supplies	4000-4999	2,283.97	6,096.60	3,014.56	29,562.01	41,344.85	0.00	131,013.00	131,013.00
Services	5000-5999	85,255.71	80,006.40	107,638.77	244,863.90	455,270.33	0.00	1,319,344.00	1,319,344.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	199,333.00	0.00	212,863.00	212,863.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	8,027.59	0.00	25,317.00	25,317.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		278,626.44	289,631.89	316,177.31	470,980.47	859,193.32	0.00	3,909,640.99	3,909,641.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	(672,778.06)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(672,778.06)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	28,502.64	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	28,502.64	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(701,280.70)	
E. NET INCREASE/DECREASE (B - C + D)		(18,969.44)	(47,800.89)	(74,346.31)	(199,610.25)	(550,778.49)	0.00	(1,023,660.69)	(322,380.00)
F. ENDING CASH (A + E)		4,395,569.11	4,347,768.22	4,273,421.90	4,073,811.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,523,033.17	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,073,811.66	4,073,811.66	4,073,811.66	4,073,811.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,073,811.66	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 05, 2024 Signed: \_\_\_\_\_  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: James Berardi Telephone: 530-289-3473  
Title: County Superintendent of Schools E-mail: jberardi@spjusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
				X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,909,641.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	357,212.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	212,863.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	251,904.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				464,767.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				3,087,662.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>



<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Calculation Incomplete	
	0.00%	100.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

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

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

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 227,622.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - 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) 1,993,482.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.42%

**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) 100,536.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 113,562.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	10,848.89
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)	224,946.89
9. Carry-Forward Adjustment (Part IV, Line F)	(123,965.34)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	100,981.54
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,223,203.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	369,369.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	866,802.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	62,561.00
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)	94,547.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,789.00
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)	598,098.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	90,995.00
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)	84,150.11
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)	446,049.00
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)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,852,563.11
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.84%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	2.62%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	224,946.89
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	63,697.28
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.71%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.71%) times Part III, Line B19); zero if positive	(123,965.34)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(123,965.34)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.62%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-61982.67) is applied to the current year calculation and the remainder (\$-61982.67) is deferred to one or more future years:	4.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-41321.78) is applied to the current year calculation and the remainder (\$-82643.56) is deferred to one or more future years:	4.77%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(123,965.34)

Approved indirect cost rate: 10.71%  
Highest rate used in any program: 10.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	253,894.00	27,192.00	10.71%
01	3315	26,384.00	2,825.00	10.71%
01	3327	4,161.00	445.00	10.69%
01	3345	904.00	96.00	10.62%
01	3395	13,479.00	1,443.00	10.71%
01	6057	13,550.00	1,450.00	10.70%
01	6500	664,392.00	62,585.00	9.42%
01	6520	18,066.00	1,934.00	10.71%
01	6546	94,247.00	2,792.00	2.96%
01	6680	70,812.00	7,583.00	10.71%
01	6685	58,712.00	6,288.00	10.71%
01	6762	9,035.00	929.00	10.28%
01	7366	80,199.00	8,589.00	10.71%
01	7368	0.00	7,269.00	N/A
01	7435	12,667.00	1,356.00	10.70%
11	6391	276,985.00	15,476.00	5.59%
11	9010	163,864.00	8,635.00	5.27%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,695,310.00	0.00%	1,695,310.00	0.00%	1,695,310.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,951.00	0.00%	4,951.00	0.00%	4,951.00
4. Other Local Revenues	8600-8799	484,360.00	(11.77%)	427,329.00	0.00%	427,329.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(334,301.00)	6.51%	(356,061.00)	5.91%	(377,114.00)
6. Total (Sum lines A1 thru A5c)		1,896,320.00	(4.15%)	1,817,529.00	(1.16%)	1,796,476.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				401,165.00		406,139.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,974.00		5,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	401,165.00	1.24%	406,139.00	1.23%	411,139.00
2. Classified Salaries						
a. Base Salaries				411,651.00		425,524.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,873.00		14,300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	411,651.00	3.37%	425,524.00	3.36%	439,824.00
3. Employee Benefits	3000-3999	416,463.00	2.75%	427,912.00	2.75%	439,696.00
4. Books and Supplies	4000-4999	33,505.00	0.00%	33,505.00	0.00%	33,505.00
5. Services and Other Operating Expenditures	5000-5999	433,092.00	0.00%	433,092.00	0.00%	433,092.00
6. Capital Outlay	6000-6999	110,000.00	0.00%	110,000.00	0.00%	110,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(156,887.00)	0.00%	(156,887.00)	0.00%	(156,887.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,673,417.00	1.81%	1,703,713.00	1.82%	1,734,797.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		222,903.00		113,816.00		61,679.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,123,018.00		6,345,921.00		6,459,737.00
2. Ending Fund Balance (Sum lines C and D1)		6,345,921.00		6,459,737.00		6,521,416.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	70,547.00		70,547.00		70,547.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	317,592.00		317,592.00		317,592.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	528,000.00		499,000.00		467,000.00
2. Unassigned/Unappropriated	9790	5,426,382.00		5,569,198.00		5,662,877.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,345,921.00		6,459,737.00		6,521,416.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	528,000.00		499,000.00		467,000.00
c. Unassigned/Unappropriated	9790	5,426,382.00		5,569,198.00		5,662,877.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,954,382.00		6,068,198.00		6,129,877.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 - Step and Column Changes, as well as various changes to projected staffing.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	181,513.00	0.00%	181,513.00	0.00%	181,513.00
3. Other State Revenues	8300-8599	1,087,795.00	0.00%	1,087,795.00	0.00%	1,087,795.00
4. Other Local Revenues	8600-8799	87,332.00	0.00%	87,332.00	0.00%	87,332.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	334,301.00	6.51%	356,061.00	5.91%	377,114.00
6. Total (Sum lines A1 thru A5c)		1,690,941.00	1.29%	1,712,701.00	1.23%	1,733,754.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				349,153.00		353,453.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,300.00		4,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	349,153.00	1.23%	353,453.00	1.24%	357,853.00
2. Classified Salaries						
a. Base Salaries				282,016.00		291,516.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,500.00		9,800.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	282,016.00	3.37%	291,516.00	3.36%	301,316.00
3. Employee Benefits	3000-3999	360,656.00	2.21%	368,616.00	1.86%	375,469.00
4. Books and Supplies	4000-4999	97,508.00	(1.35%)	96,187.00	0.00%	96,187.00
5. Services and Other Operating Expenditures	5000-5999	886,252.00	(16.60%)	739,116.00	(39.95%)	443,830.00
6. Capital Outlay	6000-6999	102,863.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	132,776.00	1.00%	134,099.00	0.00%	134,099.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,236,224.00	(10.21%)	2,007,987.00	(13.66%)	1,733,754.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(545,283.00)		(295,286.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		840,569.00		295,286.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		295,286.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	295,286.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		295,286.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 - Step and Column changes, in addition to projected expiration of various grants.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,695,310.00	0.00%	1,695,310.00	0.00%	1,695,310.00
2. Federal Revenues	8100-8299	181,513.00	0.00%	181,513.00	0.00%	181,513.00
3. Other State Revenues	8300-8599	1,092,746.00	0.00%	1,092,746.00	0.00%	1,092,746.00
4. Other Local Revenues	8600-8799	571,692.00	(9.98%)	514,661.00	0.00%	514,661.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,587,261.00	(1.59%)	3,530,230.00	0.00%	3,530,230.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				750,318.00		759,592.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,274.00		9,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	750,318.00	1.24%	759,592.00	1.24%	768,992.00
2. Classified Salaries						
a. Base Salaries				693,667.00		717,040.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				23,373.00		24,100.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	693,667.00	3.37%	717,040.00	3.36%	741,140.00
3. Employee Benefits	3000-3999	777,119.00	2.50%	796,528.00	2.34%	815,165.00
4. Books and Supplies	4000-4999	131,013.00	(1.01%)	129,692.00	0.00%	129,692.00
5. Services and Other Operating Expenditures	5000-5999	1,319,344.00	(11.15%)	1,172,208.00	(25.19%)	876,922.00
6. Capital Outlay	6000-6999	212,863.00	(48.32%)	110,000.00	0.00%	110,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,111.00)	(5.49%)	(22,788.00)	0.00%	(22,788.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,909,641.00	(5.06%)	3,711,700.00	(6.55%)	3,468,551.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(322,380.00)		(181,470.00)		61,679.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,963,587.00		6,641,207.00		6,459,737.00
2. Ending Fund Balance (Sum lines C and D1)		6,641,207.00		6,459,737.00		6,521,416.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	295,286.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	70,547.00		70,547.00		70,547.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	317,592.00		317,592.00		317,592.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	528,000.00		499,000.00		467,000.00
2. Unassigned/Unappropriated	9790	5,426,382.00		5,569,198.00		5,662,877.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,641,207.00		6,459,737.00		6,521,416.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	528,000.00		499,000.00		467,000.00
c. Unassigned/Unappropriated	9790	5,426,382.00		5,569,198.00		5,662,877.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,954,382.00		6,068,198.00		6,129,877.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		152.30%		163.49%		176.73%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		3,909,641.00		3,711,700.00		3,468,551.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,909,641.00		3,711,700.00		3,468,551.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,909,641.00		3,711,700.00		3,468,551.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		195,482.05		185,585.00		173,427.55
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		195,482.05		185,585.00		173,427.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range:

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2023-24)	13.67	13.67	0.0%	Met
1st Subsequent Year (2024-25)	13.67	13.67	0.0%	Met
2nd Subsequent Year (2025-26)	13.67	13.67	0.0%	Met
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2023-24)	15.99	15.99	0.0%	Met
1st Subsequent Year (2024-25)	15.99	15.99	0.0%	Met
2nd Subsequent Year (2025-26)	15.99	15.99	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range:

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2023-24)	1,695,310.00	1,695,310.00	0.0%	Met
1st Subsequent Year (2024-25)	1,782,305.00	1,695,310.00	-4.9%	Not Met
2nd Subsequent Year (2025-26)	1,862,210.00	1,695,310.00	-9.0%	Not Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

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

CBEDS certification resulted in revised ADA projections, which resulted in the change to LCFF Revenue.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

**3A. Calculating the County Office's Projected Change in Salaries and Benefits**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	2,319,567.00	2,221,104.00	-4.2%	Met
1st Subsequent Year (2024-25)	2,402,685.00	2,273,160.00	-5.4%	Not Met
2nd Subsequent Year (2025-26)	2,431,398.00	2,325,297.00	-4.4%	Met

**3B. Comparison of County Office Salaries and Benefits to the Standard**

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

1a. **STANDARD NOT MET** - Projected salary and benefit costs have changed since first interim by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

Balanced restricted expenditures to available revenues in all years resulting in changes to expenditure categories and amounts.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)**

Current Year (2023-24)	181,513.00	181,513.00	0.0%	No
1st Subsequent Year (2024-25)	175,124.00	181,513.00	3.6%	No
2nd Subsequent Year (2025-26)	175,124.00	181,513.00	3.6%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	1,097,253.00	1,092,746.00	-4%	No
1st Subsequent Year (2024-25)	933,027.00	1,092,746.00	17.1%	Yes
2nd Subsequent Year (2025-26)	933,027.00	1,092,746.00	17.1%	Yes

Explanation:  
(required if Yes)

Balanced restricted revenue to award letters in all years.

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

Current Year (2023-24)	429,000.00	571,692.00	33.3%	Yes
1st Subsequent Year (2024-25)	429,000.00	514,661.00	20.0%	Yes
2nd Subsequent Year (2025-26)	429,000.00	514,661.00	20.0%	Yes

Explanation:  
(required if Yes)

In 2023-2024, interest revenue projections have increased since First Interim based on actual receipts and projections for the third and fourth quarter of the fiscal year. In 2024-25 and 2025-26, interest revenues are projected to return to normal levels.

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

Current Year (2023-24)	196,060.00	131,013.00	-33.2%	Yes
1st Subsequent Year (2024-25)	33,981.00	129,692.00	281.7%	Yes
2nd Subsequent Year (2025-26)	33,981.00	129,692.00	281.7%	Yes

Explanation:  
(required if Yes)

Balanced restricted expenditures to available revenues in all years.

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

Current Year (2023-24)	1,346,831.00	1,319,344.00	-2.0%	No
1st Subsequent Year (2024-25)	621,225.00	1,172,208.00	88.7%	Yes
2nd Subsequent Year (2025-26)	621,225.00	876,922.00	41.2%	Yes

Explanation:  
(required if Yes)

Balanced restricted expenditures to available revenues in all years.



**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2023-24)	1,707,766.00	1,845,951.00	8.1%	Not Met
1st Subsequent Year (2024-25)	1,537,151.00	1,788,920.00	16.4%	Not Met
2nd Subsequent Year (2025-26)	1,537,151.00	1,788,920.00	16.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2023-24)	1,542,891.00	1,450,357.00	-6.0%	Not Met
1st Subsequent Year (2024-25)	655,206.00	1,301,900.00	98.7%	Not Met
2nd Subsequent Year (2025-26)	655,206.00	1,006,614.00	53.6%	Not Met

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 4A  
if NOT met)

Balanced restricted revenue to award letters in all years.

**Explanation:**

Other Local Revenue  
(linked from 4A  
if NOT met)

In 2023-2024, interest revenue projections have increased since First Interim based on actual receipts and projections for the third and fourth quarter of the fiscal year. In 2024-25 and 2025-26, interest revenues are projected to return to normal levels.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 4A  
if NOT met)

Balanced restricted expenditures to available revenues in all years.

**Explanation:**

Services and Other Exps  
(linked from 4A  
if NOT met)

Balanced restricted expenditures to available revenues in all years.

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	152.3%	163.5%	176.7%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	50.8%	54.5%	58.9%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

---

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00		

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	222,903.00	1,673,417.00	N/A	Met
1st Subsequent Year (2024-25)	113,816.00	1,703,713.00	N/A	Met
2nd Subsequent Year (2025-26)	61,679.00	1,734,797.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2 )(Form MYPI, Line D2)		Status
	Current Year (2023-24)	6,641,207.00	
1st Subsequent Year (2024-25)	6,459,737.00	Met	
2nd Subsequent Year (2025-26)	6,521,416.00	Met	

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		Status
	Current Year (2023-24)	4,073,811.66	

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

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

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

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

8. CRITERION: Reserves

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

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

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	3,909,641.00	3,711,700.00	3,468,551.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,909,641.00	3,711,700.00	3,468,551.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	3,909,641.00	3,711,700.00	3,468,551.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	195,482.05	185,585.00	173,427.55
6. Reserve Standard - by Amount (From percentage level chart above)	80,000.00	80,000.00	80,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>195,482.05</b>	<b>185,585.00</b>	<b>173,427.55</b>

**8B. Calculating the County Office's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	528,000.00	499,000.00	467,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,426,382.00	5,569,198.00	5,662,877.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	5,954,382.00	6,068,198.00	6,129,877.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	152.30%	163.49%	176.73%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>195,482.05</b>	<b>185,585.00</b>	<b>173,427.55</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

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

Forest Reserve Funds are subject to reauthorization at the Federal level each year.

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(229,884.00)	(334,301.00)	45.4%	104,417.00	Not Met
1st Subsequent Year (2024-25)	(297,665.00)	(356,061.00)	19.6%	58,396.00	Not Met
2nd Subsequent Year (2025-26)	(313,124.00)	(377,114.00)	20.4%	63,990.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2023-24)	71,908.00	46,000.00	-36.0%	(25,908.00)	Not Met
1st Subsequent Year (2024-25)	71,908.00	46,000.00	-36.0%	(25,908.00)	Not Met
2nd Subsequent Year (2025-26)	71,908.00	46,000.00	-36.0%	(25,908.00)	Not Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

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

Adjusted contributions related to the projected salary, step and pension increases of special education costs.

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

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

Revisions to Forest Reserve Funds resulted in decreases to Transfers In.

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

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

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, Unrestricted		24,870

Other Long-term Commitments (do not include OPEB):

TOTAL:				24,870

Type of Commitment (continued):	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	26,469	24,870	24,870	24,870

Other Long-term Commitments (continued):

Total Annual Payments:	26,469	24,870	24,870	24,870
Has total annual payment increased over prior year (2022-23)		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	Yes
c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
	62,794.00	70,547.00
a. Total OPEB liability	0.00	0.00
b. OPEB plan(s) fiduciary net position (if applicable)	62,794.00	70,547.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	Actuarial	Actuarial
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Jun 30, 2020	Jun 30, 2022
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
	13,703.00	7,363.00
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	13,703.00	7,363.00
Current Year (2023-24)	13,703.00	7,363.00
1st Subsequent Year (2024-25)	13,703.00	7,363.00
2nd Subsequent Year (2025-26)	13,703.00	7,363.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)	0.00	0.00
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	52,608.00	21,115.00
Current Year (2023-24)	35,072.00	21,115.00
1st Subsequent Year (2024-25)	17,536.00	21,115.00
2nd Subsequent Year (2025-26)	3.00	0.00
d. Number of retirees receiving OPEB benefits	2.00	1.00
Current Year (2023-24)	1.00	1.00
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4. Comments:

**S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No
----

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

n/a
-----

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

n/a
-----

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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


4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	6.5	10.5	10.5	10.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since First Interim Projections**

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

Feb 13, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

4. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

2.0%
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or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
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2. Total cost of H&W benefits

84,393	84,393	84,393
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3. Percent of H&W cost paid by employer

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4. Percent projected change in H&W cost over prior year

0.0%	0.0%	0.0%
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**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

\$4,000 one time per FTE, prorated for partial FTE; 2% on schedule

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	6,752	6,866
1.7%	1.7%	1.7%

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	13.0	15.0	15.0	15.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

Yes

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

If Yes, complete questions 5 and 6.

**Negotiations Settled Since First Interim Projections**

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

Feb 13, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

4. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

2.0%		
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or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
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2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

69,940	69,940	69,940
0.0%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Yes

\$4000 one time, per FTE, prorated by partial FTE and 2% ongoing

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		6,177	6,350
3. Percent change in step & column over prior year	2.8%	2.8%	2.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

n/a
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**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.8	7.3	7.3	7.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a
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If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a
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Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


S9.

**Status of Other Funds**

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

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

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

1.

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

**End of County Office Second Interim Criteria and Standards Review**



## A-G Completion Improvement Grant Plan

Local Educational Agency (LEA) Name	Total Grant Allocation
Sierra–Plumas Joint Unified School District	\$19,459

### Plan Descriptions

A description of how the funds will be used to increase or improve services for foster youth, low-income students, and English learners to improve A-G eligibility

Sierra-Plumas Joint Unified School District will implement several actions and services to increase or improve services for unduplicated pupils to improve their A-G eligibility. We will provide informational classroom sessions for students and informational evening meetings for families to help them understand what A-G means and what it takes to get into a 4 year college. Since math, and enrolling in Algebra 2 is the most challenging area for students to meet, we will start a "Bridge to Algebra 2" program to help ease the transition and promote enrollment in Algebra 2 for all students, but particularly our unduplicated students. We will provide additional academic advising hours, and target our unduplicated pupils to ensure they have a comprehensive understanding of all A-G requirements. We will expand dual enrollment opportunities for all students, and target our unduplicated pupils for enrollment. We will provide tutoring before or after school and during lunch, create a flex period during the day for credit recovery, cover the cost of AP exams for all students enrolled in AP courses, and create promotional materials targeting 8th grade students and families, to ensure ALL families have equal access to information on what A-G means and what it takes to get into a 4 year college.

A description of the extent to which all students, including foster youth, low-income students, and English learners, will have access to A-G courses approved by the University of California.

In an effort to ensure all students have equal access to A-G courses approved by the University of California, discussions with the high school support team led to the following actions and services being proposed:

- Add hours for academic advising so that students in all grades, and particularly our unduplicated students, have the information they need to make informed decisions about which courses to take.
- Connect and partner with local Community Colleges to expand dual enrollment opportunities.
- Add additional A-G certified courses to the Fuel Ed online curriculum platform currently in use.
- Provide individual and small group in-person tutoring before or after school hours.
- Ensure all CTE offerings are A-G approved.
- Expand opportunities for students to make up A-G classes during the school day.
- Develop a district course catalog to advertise and showcase our current A-G approved courses, CTE A-G approved courses, dual enrollment opportunities.
- Since math is the biggest area where students get tripped up, provide support for continuous improvement of math instruction all the way down to TK (professional development, materials, etc).
- Create a "Bridge to Algebra 2" program to build skills and confidence and encourage students to enroll in algebra 2.
- Offer a personal finance class for math that is A-G approved (ideally in area C for math).
- Hold an 8th grade parent night to provide information about A-G and various pathways available to meet all A-G requirements.

- Ensure students in grades 8-11 receive consistent academic advising throughout the school year.

The number of students who were identified for opportunities to retake A-G approved courses in which they received a “D”, “F”, or “Fail” grade in the 2020 spring semester or the 2020-21 school year and a description of the method used to offer the opportunity retake courses.

Number of Students:

A letter and an "all-call" was sent home to families of all high school students from the spring 2020 semester and the 2020-2021 school year informing them of the opportunity to change their grade to pass / no pass or to retake any course where they received a “D”, “F”, or “Fail” grade during that timeframe. This information was also posted to the district website. The opportunity was available through either retaking the course in it's entirety in-person during the school day or retaking it online through Fuel Ed.

A description of how the plan and described services, and associated expenditures, if applicable, supplement services in the Local Control and Accountability Plan and Learning Recovery Plan.

There is an emphasis in LCAP goal 1 on increasing the percentage of students who graduate from high school having successfully completed the A-G requirements.

Providing support to students in danger of not passing their A-G courses and creating systems to provide intervention support is also highly aligned with the goals of the LCAP. Sierra-Plumas Joint Unified School District provides a multi-tiered system of supports for all students to support individual needs, and this monitoring and intervention for the A-G courses is aligned with existing systems in place for students who are struggling.

The actions and services in the A-G Completion Improvement Grant Plan are a wonderful addition and a great supplement to the actions and services already underway through the LCAP.

## Plan Expenditures

<b>Programs and services to increase or improve A-G completion</b>	<b>Planned Expenditures</b>
Additional hours for academic advising for students	\$10,000
Extra duty pay for "Bridge to Algebra 2" program	\$9,000
Promotional and informational materials for 8th grade parent night	\$459

# Sierra–Plumas Joint Unified School District

## Transportation Plan

### 2023-24

#### Transportation Services:

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

SPJUSD offers home to school transportation at no cost to all TK-12th grade students residing in its boundaries and within established bus routes. During the current year, the district runs 4 daily routes both morning and afternoon. In the event of inadequate space for all riders, students in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income would be prioritized.

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

We currently have sufficient capacity to transport all students who request services. This includes students with disabilities, with priority given for students who have transportation services included in their Individualized Education Plan (IEP). The District's homeless liaison works directly with homeless children and their families to assist with transportation issues outside of services normally provided by the transportation department.

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

SPJUSD transportation services are open to not only unduplicated pupils, but all students at no cost. All families of unduplicated pupils are notified of all transportation offerings in the district at the beginning of each school year and/or when they enroll with the district. In the event of inadequate space, unduplicated pupils would receive priority.

#### Consultations:

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

This transportation plan was developed in consultation with district office staff, special education staff, teachers, bus drivers, and the local air pollution control and quality management district. Sierra County has no regional local transit authority.

**Board Approval Date:** March 5, 2024 *(must be on or before April 1, 2024)*

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

2022-23 Actuals

**Revenue Calculation**

Total 2022-23 Transportation Expenses (Function 3600)	\$369,745.45
Less Capital Outlay (object 6XXX, Function 3600)	\$0
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	\$162.30
Estimated 60% Reimbursement	\$221,749.89
Less 2022-23 Transportation add-on (from LCFF Calculator)	\$528,384

2023-24 Budget (Function 3600)

<b>Total Revenue (Object 8590, Resource 0000)</b>	\$0.00
<b>Expenditures and Other Financing Uses</b>	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$64,493
3000-3999 - Employee Benefits	\$33,339
4000-4999 - Books and Supplies	\$25,500
5000-5999 - Services and other Operating Expenditures	\$279,000
6000-6999 - Capital Outlay	\$35,000
7000-7999 - Other Outgo	\$0
<b>Total Expenditures</b>	\$437,332.00

2024-25 Budget (Function 3600)

<b>Total Revenue (Object 8590, Resource 0000)</b>	\$0
<b>Expenditures and Other Financing Uses</b>	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$79,000
3000-3999 - Employee Benefits	\$20,117
4000-4999 - Books and Supplies	\$25,500
5000-5999 - Services and other Operating Expenditures	\$59,000
6000-6999 - Capital Outlay	\$300,000
7000-7999 - Other Outgo	\$0
<b>Total Expenditures</b>	\$483,617.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	

**Board Approval Date:** March 5, 2024

**The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.**





# PROPOSAL

Revision 0

• 10590 Armstrong Ave • Mather, CA 95655 • 916-520-2100 • 916-520-2150 • Contractor’s License #120696 •

February 9, 2024

Downieville Junior- Senior High School

**Reference:** HVAC Work for: Furnace replacement for all three furnaces in mechanical room

**Location:** 130 School St, Downieville, CA 95936

ACCO Engineered Systems is pleased to provide you with our proposal to provide labor, materials for the HVAC systems at the building listed above.

Our proposal is based on:

- Customer request
- Equipment at end of life

**EQUIPMENT and MATERIAL:**

**Provided by ACCO**

- (3) 80% RUUD High Efficiency furnaces
- (3) Pelican thermostats
- (1) Pelican Gateway
- New 4 inch and 6 inch B Vent piping

**HVAC SCOPE OF WORK:**

- Open disconnect on furnace, safe off, lockout/tag out (LOTO)
- Remove three furnaces and flex connector for ducting connections.
- Set new furnaces in place and connect ducting.
- Install new single wall in space to the 3 furnaces.
- Install new extra B vent on roof to extend from fresh air intake.
- Make up all connections all low and high voltage connection in furnace.
- Install high altitude kit.
- Pull new wire for thermostats and install three new Honeywell 7000 thermostats.
- Remove ACCO LOTO.
- Daily removal of debris generated by ACCO personnel.
- Equipment check, test and start up by ACCO technicians.

Base bid for the above HVAC Scope of Work ..... \$39,775

**ASSUMPTIONS and CLARIFICATIONS:**



1. This proposal is to be incorporated into the contract. The proposal is based on mutually acceptable schedules, terms & conditions. Any terms and conditions stated herein supersede any other contract statements or wording which may conflict.
2. This proposal is based on the assumption that unobstructed access to the work areas will be provided to ACCO and its subcontractors.
3. ACCO assumes that the existing system and its components to be re-used (HVAC, piping, electrical, roofing, ductwork, etc.) are in proper operating condition. ACCO cannot warrant the performance of existing equipment and systems.
4. Startup of equipment is priced on a one time basis with consecutive days as necessary. Multiple startups at different intervals will be at an added cost. Early start-up during construction is not recommended and may void the warranty of the equipment.
5. If required, structural review is included in this proposal. Structural upgrades to the building are not included.

#### **ACCO EXCLUSIONS:**

1. Any work not identified in the above scope.
2. Modifications, repairs or upgrades to the existing equipment
3. Air balance of the existing air distribution system.
4. Overtime Labor Costs.
5. Acoustical engineering and noise reduction provisions, Mechanical, Structural, Electrical & Civil Engineering not identified in the above scope.
6. Title 24 Building Envelope Calculations and Documents.
7. Commissioning or 3<sup>rd</sup> party commissioning.
8. Concrete work of any kind.
9. Cutting, framing, or patching.
10. Electrical, line voltage, conduit and wiring modifications, repairs or upgrades.
11. Fire alarm, Fire alarm global shutdown, Fire/life/safety wiring or programming.
12. Fire life safety connections to the new smoke detector. (by others)
13. Fire/smoke dampers.
14. Fireproofing; patch back.
15. LEED Certification.
16. Motor starters, disconnects or variable speed drives.
17. Painting of any kind.
18. Protection and repairs of walls, ceiling, and floor.
19. Providing and installing surface mount access doors.
20. Providing and installing temporary barriers.
21. Repairs to existing non code compliant conditions.
22. Roof patch and repairs.
23. Roof screen.
24. Sprinklers.



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- 25. Structural modification and/or support for HVAC equipment.
- 26. Trash dumpster.
- 27. Quick ship.

Thank you for the opportunity to offer this scope and proposal. We look forward to working with you to make this a successful project.

Sincerely,  
ACCO Engineered Systems

*Mitchell Summers*

Mitchell Summers  
Project Manager  
Mechanical Services Division

ACCEPTANCE

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

P.O. \_\_\_\_\_

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

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

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*Sierra-Plumas Teachers Association  
(CTA/NEA)  
Initial Bargaining Proposal for Sunshine  
2024-25 School Year*

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The Sierra-Plumas Teachers Association hereby submits the following initial proposal for annual reopener bargaining with the Sierra-Plumas Unified School District and the Sierra County Office of Education. All agreements reached on individual items during these negotiations shall be tentative, subject to a final tentative agreement on all Articles presented for Sunshine below. Absent a final agreement modifying the contract, the existing contract language shall remain in full effect.

The Sierra-Plumas Teachers Association reserves the right to create, add to, delete from, amend, and modify its proposals and/or open articles of the contract during the negotiations process. Unless otherwise indicated, proposals are in conceptual format. The SPTA is Sunshining this year the automatic annual reopener subjects of bargaining per the Educational Employment Relations Act (EERA); salary and health benefits and two (2) other elective Articles of choice per our reopener negotiations agreement in the collective bargaining agreement. Agreement over these four articles will close all negotiations by the SPTA for the 2024-2025 school year.

**Article 3. Days and hours of Employment**

- Language proposals regarding unit members facilitating and or attending school sponsored field trips.

**Article 11. Health Benefits**

- Increase the District contribution towards health benefits for unit members so they and offset inflationary increases in premiums and so their families can attain affordable, high quality care options to support their overall health and well-being.

**Article 10. Leaves of Absence**

- Language proposals to provide expanded leave options that support the emotional, social, and physical well-being of unit members.

**Article 12. Salary (and all relevant appendixes)**

- Increase wages and stipends to recognize the professional work of unit members and to help the district continue to be better situated to retain and recruit highly qualified educators to work with students.

Respectfully submitted by,

Laurie Petterson  
SPTA President

**SIERRA-PLUMAS CLASSIFIED EMPLOYEES ASSOCIATION (S-PCEA)  
2024-2025 INITIAL BARGAINING AGREEMENT PROPOSAL**


**To**

**Sierra County Superintendent of Schools and  
Sierra-Plumas Joint Unified School District Governing Board**

**Presented March 05, 2024**

The Sierra County Office of Education and the Sierra-Plumas Joint Unified School District Classified Employees propose the following for 2024-2025:

- A. All articles and attachments of the Collective Bargaining Agreement will be reviewed and updated as needed to reflect current law, policies, and practices.
- B. All job descriptions will be reviewed for potential updates. Adjustments may be proposed on the salary schedule where it is deemed appropriate in accordance with any job description updates.
- C. All Salary and Benefits are open for negotiation.

  
\_\_\_\_\_  
Stacey Wilson, S-PCEA Representative

  
\_\_\_\_\_  
Date

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Business and Noninstructional Operations**  
**Policy 3515: Campus Security**

The Governing Board is committed to providing a school environment that promotes the safety of students, staff, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures, which may be included in the district's comprehensive safety plan and/or site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

#### Reporting Threats

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

#### Surveillance Systems

The Board believes that reasonable use of surveillance cameras will help the district to achieve its goals for campus security. In consultation with the district's school site council, safety planning committee, other relevant stakeholders, and staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Concealed or non-working cameras will not be used on school grounds. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded. Cameras may be used to monitor buildings and exterior campus areas, including but not limited to: parking lots, perimeters, walkways, stairwells, entrance and exit doors, interior hallways, large open interior spaces, cafeterias, picnic areas, foyers, lobbies, gymnasiums, school buses, athletic fields, stadiums, and other areas the Superintendent or designee deems appropriate. The Superintendent shall notify the Board if the Superintendent designates locations for cameras in areas deemed appropriate other than those specifically identified in this paragraph.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous and targeted locations around school buildings and grounds. These signs shall state that the facility uses video surveillance equipment for security purposes and that the equipment

~~may or may not be actively monitored at any time~~ be recording activity 24 hours per day, 7 days per week. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur and that the recordings may be used in disciplinary proceedings and/or referred to local law enforcement, as appropriate.

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: February 14, 2023  
revised: ??, 2024

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Business and Noninstructional Operations**  
**Regulation 3515: Campus Security**

The Superintendent or designee shall develop a campus security plan which contributes to a positive school climate, fosters social and emotional learning and student well-being, and includes strategies to:

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include a risk management analysis of each campus' security system, lighting system, and fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings and interior spaces from outsiders and discourage trespassing

These strategies may include installing locks, requiring visitor registration, providing staff and student identification tags, and patrolling places used for congregating and loitering.

3. Secure the district's network infrastructure and web applications from cyberattacks

These strategies may include performing an independent security assessment of the district's network infrastructure and selected web applications.

4. Discourage vandalism and graffiti

These strategies may include plans to immediately cover graffiti and implement campus beautification.

5. Control access to keys and other school inventory

6. Detect and intervene with school crime

These strategies may include creating a school watch program, increasing adult presence and supervision, establishing an anonymous crime reporting system, monitoring suspicious and/or threatening digital media content, analyzing school crime incidents, and collaborating with local law enforcement agencies, including providing for law enforcement presence.

Additionally, all staff shall be made aware of their responsibilities regarding the immediate reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats.

All staff shall receive training in building and grounds security procedures and emergency response.

#### Locks

All state-funded new construction and modernization projects shall include locks that allow doors to classrooms and any room with an occupancy of five or more persons to be locked from the inside. Student restrooms and doors that lock from the outside at all times are not required to have locks that can be locked from the inside. (Education Code 17075.50, 17583; 24 CCR 1010.2, 1010.2.8.2)

#### Keys



The principal or designee shall be responsible for all keys used in a school. Keys shall be issued only to authorized employees who regularly need a key in order to carry out job responsibilities.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall never be loaned to students, parents/guardians, or volunteers, nor shall the master key ever be loaned.

Any person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.

### Surveillance Systems

#### 1. Student Handbook

The student handbook each year will outline and explain how video recordings may be used in disciplinary proceedings, and that matters captured by the surveillance camera(s) may be referred to local law enforcement, as appropriate under Board policy or required law. Students and staff shall not tamper or interfere with surveillance equipment.

#### 2. Student Records

Recorded images of an identifiable student that are not classified as District records will not be considered student records and may be released to law enforcement for any reason. To the extent that any image from the District's surveillance system creates a student record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy and administrative regulation.

#### 3. Recorded Images and Video

Recorded images and video footage obtained by the District will be viewed by the Superintendent or designee as necessary. The District may rely on the images obtained by the surveillance cameras in connection with the enforcement of Board policy, administrative regulation, building rules, and other applicable law, including but not limited to student and staff disciplinary proceedings and matters referred to local law enforcement agencies in accordance with Board policy and applicable law.

Recorded images may become part of a student's educational record. A recorded image of an identifiable student that is directly related to a student and maintained by the District is considered a pupil record under the Education Code and an educational record under FERPA for the specific student for whom it is being maintained. Accordingly, these images may be shared with parents/guardians or students whose images are on the recording and with outside law enforcement authorities, as required by law and deemed appropriate by the Superintendent or designee.

#### 4. Sharing Images and Video

The Superintendent or designee(s) may show security surveillance recordings to the following entities without prior parental consent, subpoena, or court order under the following conditions:

- a. The Superintendent, or designee, at the request of a school principal or District administrator
- b. A judge, probation officer, or district attorney who is participating in or conducting a truancy mediation program or is participating in the presentation of evidence in a truancy petition
- c. The district attorney's office for consideration against a parent or guardian for failure to comply with the Compulsory Education Law
- d. A peace officer, probation officer, district attorney, or counsel of record for a minor for purposes of conducting a criminal investigation or an investigation in regards to declaring a person a ward of the court or involving a violation of a condition of probation
- e. Appropriate persons in connection with an emergency if the knowledge of the information is necessary to protect the health or safety of a pupil or other person
- f. A peace officer who has been identified by the officer's agency in writing in connection with an active investigation, when there is probable cause that an identifiable pupil has been kidnapped and that the pupil's abductor may have enrolled the pupil in a school or if there is reason to believe that there is an emergency which requires that this information be provided to the peace officer in order to protect the health or safety of the pupil or other individuals
- g. School Resource Officers assigned to a particular school, with expressed approval from the Superintendent and/or designee, when there is a reasonable suspicion that the image depicts an event or action related to a crime or violation of school rules, or the image depicts a situation constituting a health or safety emergency requiring immediate action to protect the pupil or other individuals

## 5. Personnel Records

To the extent that any image from the District's surveillance system creates a personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

Recordings of District employees maintained by Law Enforcement shall not be deemed "personnel records" within the meaning of the California Public Records Act. However, where copies of recordings that directly relate to a District employee (e.g. they show an employee engaging in conduct relevant to a disciplinary investigation) are released to District officials authorized to receive such records, the copies will be treated by District officials as "personnel records" within the meaning of the California Public Records Act, to the extent required by law.

Video recordings that directly relate to an identifiable District employee that are deemed worthy of preservation by the District for a specific purpose, such as an employee disciplinary proceeding, shall be deemed a "personnel record" and shall be maintained as such in accordance with District policies. District Employees shall have access to these records in accordance with District policies.

## 6. Request for Records and Viewing Requests

The recordings and images from surveillance video are not designated by MBUSD as "directory"

information and should not be treated as such (5125.1 AR - Release of Directory Information). Any request to view the District's recorded surveillance that is considered an educational record or personnel record shall be made as follows:

- a. All requests must be submitted in writing. Requests must be limited to those parents/guardians, students, and/or District officials with a direct interest in potential disciplinary issues as authorized by the site administrator. Only the portion of the security video recording related to the specific incident will be made available for viewing.
- b. Approval/denial for all requests will be made within a reasonable amount of time of receipt of the request and communicated to the requesting individual.
- c. Security video recordings will remain the property of the District and may be reproduced only in accordance with the law and applicable Board policy.
- d. The viewing of images and video footage by requested third parties shall take place at the District's designated location. Copies will not be furnished or provided of any video footage or images without written approval and authorized consent of the District.

#### 7. Storage and Destruction of Records

Surveillance recordings not saved as student or personnel records or for law enforcement proceedings or otherwise classified as District records will be destroyed every thirty (30) days. Video recordings shall be kept and stored for a period of at least one year from the date of the recording, and until pending litigation is resolved, when they are deemed to be evidentiary to any claim filed or any pending litigation or when necessary for litigation purposes. Recordings shall be kept and stored in accordance with law, Board policy, and administrative regulation when they are classified as District records.

#### 8. Monitoring Live of Surveillance Feed

The Superintendent, or designee, will authorize monitoring of live feeds from District surveillance cameras if:

- a. A dire emergency is present. A "dire emergency" shall mean a violent attack, crippling natural or human-made disaster, mass destruction, terrorist activity, or threatened terrorist act that poses immediate and significant peril.
- b. The incident creates a clear and present danger of psychological harm or injury to students, staff, or site visitors.
- c. The incident or threat is on-going and continuing in nature.
- d. The continued monitoring will assist staff with identifying and assisting visitors, vendors and other non-students or staff found to be on or near district property.
- e. By viewing the live feed, trained staff can establish reasonable suspicion of possible criminal activity occurring on or near the district property.